

83-797

Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2015 - ENDING JUNE 30, 2016

The City of: Westphalia County Name: SHELBY Date Budget Adopted: 3/3/2015
(Date) xx/xx/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.

627-4245 Telephone Number Signature

County Auditor Date Stamp

January 1, 2014 Property Valuations				Last Official Census
	With Gas & Electric	Without Gas & Electric		
Regular	2a <u>2,477,195</u>	2b <u>2,435,560</u>		127
DEBT SERVICE	3a _____	3b _____		
Ag Land	4a <u>9,114</u>			

TAXES LIEVED

Code Sec.	Dollar Limit	Purpose	(A) Request with Utility Replacement	(B) Property Taxes Levied	(C) Rate
384.1	8.10000	Regular General levy	5 20,065	19,728	43 8.10000
(384)		Non-Voted Other Permissible Levies			
12(8)	0.67500	Contract for use of Bridge	6 _____	0	44 0
12(10)	0.95000	Opr & Maint publicly owned Transit	7 _____	0	45 0
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center	8 _____	0	46 0
12(12)	0.13500	Opr & Maint of City owned Civic Center	9 _____	0	47 0
12(13)	0.06750	Planning a Sanitary Disposal Project	10 _____	0	48 0
12(14)	0.27000	Aviation Authority (under sec.330A.15)	11 _____	0	49 0
12(15)	0.06750	Levee Impr. fund in special charter city	13 _____	0	51 0
12(17)	Amt Nec	Liability, property & self insurance costs	14 2,400	2,360	52 0.96884
12(21)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462 _____	0	465 0
(384)		Voted Other Permissible Levies			
12(1)	0.13500	Instrumental/Vocal Music Groups	15 _____	0	53 0
12(2)	0.81000	Memorial Building	16 _____	0	54 0
12(3)	0.13500	Symphony Orchestra	17 _____	0	55 0
12(4)	0.27000	Cultural & Scientific Facilities	18 _____	0	56 0
12(5)	As Voted	County Bridge	19 _____	0	57 0
12(6)	1.35000	Missi or Missouri River Bridge Const.	20 _____	0	58 0
12(9)	0.03375	Aid to a Transit Company	21 _____	0	59 0
12(16)	0.20500	Maintain Institution received by gift/devise	22 _____	0	60 0
12(18)	1.00000	City Emergency Medical District	463 _____	0	466 0
12(20)	0.27000	Support Public Library	23 _____	0	61 0
28E.22	1.50000	Unified Law Enforcement	24 _____	0	62 0
		Total General Fund Regular Levies (5 thru 24)	25 22,465	22,088	
384.1	3.00375	Ag Land	26 27	27	63 3.00375
		Total General Fund Tax Levies (25 + 26)	27 22,492	22,115	Do Not Add
		Special Revenue Levies			
384.8	0.27000	Emergency (if general fund at levy limit)	28 _____	0	64 0
384.6	Amt Nec	Police & Fire Retirement	29 _____	0	0
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30 202	199	0.08154
Rules	Amt Nec	Other Employee Benefits	31 _____	0	0
		Total Employee Benefit Levies (29,30,31)	32 202	199	65 0.08154
		Sub Total Special Revenue Levies (28+32)	33 202	199	
		Valuation			
386	As Req	With Gas & Elec	Without Gas & Elec		
		SSMID 1 (A) _____ (B) _____	34 _____	0	66 0
		SSMID 2 (A) _____ (B) _____	35 _____	0	67 0
		SSMID 3 (A) _____ (B) _____	36 _____	0	68 0
		SSMID 4 (A) _____ (B) _____	37 _____	0	69 0
		SSMID 5 (A) _____ (B) _____	555 _____	0	565 0
		SSMID 6 (A) _____ (B) _____	556 _____	0	566 0
		SSMID 7 (A) _____ (B) _____	1177 _____	0	0
		Total SSMID	38 0	0	Do Not Add
		Total Special Revenue Levies	39 202	199	
384.4	Amt Nec	Debt Service Levy 76.10(6)	40 0	0	70 0
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41 _____	0	71 0
		Total Property Taxes (27+39+40+41)	42 22,694	22,314	72 9.15038

COUNTY AUDITOR - I certify the budget is in compliance with ALL the following:
Budgets that **DO NOT** meet ALL the criteria below are not statutorily compliant & must 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.

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 2014										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	77,461	14	0	0	0	0	77,475	0	77,475
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	32,985	10,706	0	0	0	0	43,691	0	43,691
Actual Expenditures Except End Bal (pg 12, line 259) *	3	21,684	3,624	0	0	0	0	25,308	0	25,308
Ending Fund Balance June 30 (pg 12, line 261) *	4	88,762	7,096	0	0	0	0	95,858	0	95,858
(2)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Re-Estimated FY 2015										
Beginning Fund Balance	5	88,762	7,096	0	0	0	0	95,858	0	95,858
Re-Est Revenues	6	32,193	12,645	0	0	0	0	44,838	0	44,838
Re-Est Expenditures	7	44,640	12,000	0	0	0	0	56,640	0	56,640
Ending Fund Balance	8	76,315	7,741	0	0	0	0	84,056	0	84,056
(3)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2016										
Beginning Fund Balance	9	76,315	7,741	0	0	0	0	84,056	0	84,056
Revenues	10	32,512	12,839	0	0	0	0	45,351	0	45,351
Expenditures	11	34,490	10,000	0	0	0	0	44,490	0	44,490
Ending Fund Balance	12	74,337	10,580	0	0	0	0	84,917	0	84,917

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

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

CITY OF Westphalia

As provided in Iowa Code Section 384.12, subsection 22, a city may levy the amount necessary in support of a local Emergency Management Commission. In addition to this individual levy, Emergency Management Commission support may also be included as part of the General Fund Levy. Iowa Code Section 29C.17, subsection 5 states that any support from cities or counties must be separately reported on tax statements issued by the county treasurer.

Input the amount of General Fund Levy request to be used

	Request with Utility Replacement (A)	Property Taxes Levied (B)
1 Portion of General Fund Levy Used for Emerg. Mgmt. Comm.	0	0
2 Support of a Local Emerg.Mgmt.Comm.	0	0
3 TOTAL FOR FISCAL YEAR 2014	0	0

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2016

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 2016 (J)	RE-ESTIMATED 2015 (K)	ACTUAL 2014 (L)
PUBLIC SAFETY											
Police Department/Crime Prevention	1								0	2,540	0
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	3,175							3,175	0	2,540
Animal Control	9								0	0	0
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	5,675	0				0		5,675	5,040	5,040
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	11,000	10,000						21,000	34,000	4,412
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	3,060							3,060	3,400	2,952
Traffic Control and Safety	15								0	0	0
Snow Removal	16	3,000							3,000	3,000	2,422
Highway Engineering	17								0	0	0
Street Cleaning	18								0	0	0
Airport <i>(if not Enterprise)</i>	19								0	0	0
Garbage <i>(if not Enterprise)</i>	20	1,905							1,905	2,100	2,000
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	18,965	10,000				0		28,965	42,500	11,786
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
CULTURE & RECREATION											
Library Services	31								0	0	0
Museum, Band and Theater	32								0	0	0
Parks	33	2,200							2,200	2,200	1,901
Recreation	34								0	0	0
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36								0	0	0
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	2,200	0				0		2,200	2,200	1,901

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2016

Fiscal Years

GOVERNMENT ACTIVITIES CONT.	GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2016	RE-ESTIMATED 2015	ACTUAL 2014	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
COMMUNITY & ECONOMIC DEVELOPMENT											
Community Beautification	39	100							100	100	0
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
	44										
TOTAL (lines 39 - 44)	45	100	0	0			0		100	100	0
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46	2,000							2,000	2,000	1,939
Clerk, Treasurer, & Finance Adm.	47	2,100							2,100	2,100	1,592
Elections	48	150							150	0	119
Legal Services & City Attorney	49	300							300	0	0
City Hall & General Buildings	50	600							600	600	600
Tort Liability	51	2,400							2,400	2,100	2,331
Other General Government	52								0	0	0
TOTAL (lines 46 - 52)	53	7,550	0	0			0		7,550	6,800	6,581
DEBT SERVICE	54								0	0	0
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
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58	34,490	10,000	0	0	0	0		44,490	56,640	25,308
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	34,490	10,000	0	0	0	0		44,490	56,640	25,308
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
Total Expenditures & Fund Transfers Out (lines 75+78)	78	34,490	10,000	0	0	0	0		44,490	56,640	25,308
Ending Fund Balance June 30	79	74,337	10,580	0	0	0	0		84,917	84,056	95,858

* 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.

The last two columns will fill in once the Re-Est forms are completed

REVENUES DETAIL
Fiscal Year Ending 2016

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2016 (J)	RE-ESTIMATED 2015 (K)	ACTUAL 2014 (L)
REVENUES & OTHER FINANCING SOURCES											
Taxes Levied on Property	1	22,115	199		0	0			22,314	21,957	21,787
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	22,115	199		0	0			22,314	21,957	21,787
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	377	3		0	0			380	372	0
Utility franchise tax (Iowa Code Chapter 364.2)	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	9,000							9,000	8,897	9,994
Subtotal - Other City Taxes (lines 6 thru 12)	13	9,377	3		0	0			9,380	9,269	9,994
Licenses & Permits	14	885							885	875	145
Use of Money & Property	15	135							135	150	134
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		12,637						12,637	12,383	10,706
Other State Grants & Reimbursements	18	0	0	0	0	0		0	0	204	780
Local Grants & Reimbursements	19								0	0	0
Subtotal - Intergovernmental (lines 16 thru 19)	20	0	12,637	0	0	0		0	12,637	12,587	11,486
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	145
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	32,512	12,839	0	0	0	0	0	45,351	44,838	43,691
Beginning Fund Balance July 1	44	76,315	7,741	0	0	0	0	0	84,056	95,858	77,475
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	108,827	20,580	0	0	0	0	0	129,407	140,696	121,166

CITY OF
Westphalia
ADOPTED BUDGET SUMMARY
YEAR ENDED JUNE 30, 2016

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2016 (J)	RE-ESTIMATED 2015 (K)	ACTUAL 2014 (L)
Revenues & Other Financing Sources											
Taxes Levied on Property	1	22,115	199		0	0			22,314	21,957	21,787
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	22,115	199		0	0			22,314	21,957	21,787
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	9,377	3		0	0			9,380	9,269	9,994
Licenses & Permits	7	885	0					0	885	875	145
Use of Money and Property	8	135	0	0	0	0	0	0	135	150	134
Intergovernmental	9	0	12,637	0	0	0		0	12,637	12,587	11,486
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	145
Sub-Total Revenues	13	32,512	12,839	0	0	0	0	0	45,351	44,838	43,691
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	32,512	12,839	0	0	0	0	0	45,351	44,838	43,691
Expenditures & Other Financing Uses											
Public Safety	18	5,675	0	0			0		5,675	5,040	5,040
Public Works	19	18,965	10,000	0			0		28,965	42,500	11,786
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	2,200	0	0			0		2,200	2,200	1,901
Community and Economic Development	22	100	0	0			0		100	100	0
General Government	23	7,550	0	0			0		7,550	6,800	6,581
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	34,490	10,000	0	0	0	0	0	44,490	56,640	25,308
Business Type Proprietary: Enterprise & ISF	27							0	0	0	0
Total Gov & Bus Type Expenditures	28	34,490	10,000	0	0	0	0	0	44,490	56,640	25,308
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	34,490	10,000	0	0	0	0	0	44,490	56,640	25,308
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-1,978	2,839	0	0	0	0	0	861	-11,802	18,383
Beginning Fund Balance July 1	33	76,315	7,741	0	0	0	0	0	84,056	95,858	77,475
Ending Fund Balance June 30	34	74,337	10,580	0	0	0	0	0	84,917	84,056	95,858

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

City Name: Westphalia

Fiscal Year
2016

Project Name (A)	Amount of Issue (B)	Date Certified to County Auditor (C)	Principal Due FY 2016 (D)	Interest Due FY 2016 +(E)	Bond Reg/Other Fees Due FY 2016 +(F)	Total Obligation Due FY 2016 =(G)	Paid from Funds OTHER THAN Current Year Property Taxes -(H)	Amount Paid by Current Year Debt Service Levy =(I)
(1) D/S BACKFILL REVENUE						0		0
(2)						0		0
(3)						0		0
(4)						0		0
(5)						0		0
(6)						0		0
(7)						0		0
(8)						0		0
(9)						0		0
(10)						0		0
(11)						0		0
(12)						0		0
(13)						0		0
(14)						0		0
(15)						0		0
(16)						0		0
(17)						0		0
(18)						0		0
(19)						0		0
(20)						0		0
(21)						0		0
(22)						0		0
(23)						0		0
(24)						0		0
(25)						0		0
(26)						0		0
(27)						0		0
(28)						0		0
(29)						0		0
(30)						0		0
TOTALS			0	0	0	0	0	0

NOTICE OF PUBLIC HEARING BUDGET ESTIMATE

FISCAL YEAR BEGINNING JULY 1, 2015 - ENDING JUNE 30, 2016

DATE POSTED
2/20/2015

City of Westphalia, Iowa

The City Council will conduct a public hearing on the proposed Budget at Parish Center
on 3/3/2015 at 8:00 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 \$ 9.15038
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.

627-4245
phone number

Bonnie Zimmerman
City Clerk/Finance Officer's NAME

		Budget FY 2016	Re-estimated FY 2015	Actual FY 2014
		(a)	(b)	(c)
Revenues & Other Financing Sources				
Taxes Levied on Property	1	22,314	21,957	21,787
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	3	22,314	21,957	21,787
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	0	0	0
Other City Taxes	6	9,380	9,269	9,994
Licenses & Permits	7	885	875	145
Use of Money and Property	8	135	150	134
Intergovernmental	9	12,637	12,587	11,486
Charges for Fees & Service	10	0	0	0
Special Assessments	11	0	0	0
Miscellaneous	12	0	0	145
Other Financing Sources	13	0	0	0
Transfers In	14	0	0	0
Total Revenues and Other Sources	15	45,351	44,838	43,691
Expenditures & Other Financing Uses				
Public Safety	16	5,675	5,040	5,040
Public Works	17	28,965	42,500	11,786
Health and Social Services	18	0	0	0
Culture and Recreation	19	2,200	2,200	1,901
Community and Economic Development	20	100	100	0
General Government	21	7,550	6,800	6,581
Debt Service	22	0	0	0
Capital Projects	23	0	0	0
Total Government Activities Expenditures	24	44,490	56,640	25,308
Business Type / Enterprises	25	0	0	0
Total ALL Expenditures	26	44,490	56,640	25,308
Transfers Out	27	0	0	0
Total ALL Expenditures/Transfers Out	28	44,490	56,640	25,308
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	29	861	-11,802	18,383
Beginning Fund Balance July 1	30	84,056	95,858	77,475
Ending Fund Balance June 30	31	84,917	84,056	95,858

AFFIDAVIT OF POSTING

City of Westphalia, Iowa

FISCAL YEAR BEGINNING JULY 1, 2015 - ENDING JUNE 30, 2016

The Notice of Public Hearing for the proposed city budget for the City of Westphalia was posted on February 20, 2015 at the following locations:

Location #1

Location #2

Location #3

Attested to on behalf of the City of Westphalia by:

[Bonnie Zimmerman](#)

Print Name

Signature

Date

