

33-321

Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2016 - ENDING JUNE 30, 2017

Resolution No.: **3072016**

The City of: Westgate

County Name: FAYETTE

Date Budget Adopted: 3/7/2016

The below signed certifies that the City Council, on the date stated above, lawfully approved the named resolution adopting a budget for next fiscal year, as summarized on this and the supporting pages. Attached is Long Term Debt Schedule Form 703 which lists any and all of the debt service obligations of the City.

563-578-3258
Telephone Number

Signature

County Auditor Date Stamp

January 1, 2015 Property Valuations

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	2a <u>3,230,559</u>	2b <u>3,120,613</u>	211
DEBT SERVICE	3a <u>3,230,559</u>	3b <u>3,120,613</u>	
Ag Land	4a <u>180,923</u>		

TAXES LEVIED

Code Sec.	Dollar Limit	Purpose	(A) Request with Utility Replacement	(B) Property Taxes Levied	(C) Rate
384.1	8.10000	Regular General levy	5 26,168	25,277	43 8.10000
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 8,384	8,099	52 2.59522
12(21)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462 562	543	465 0.17396
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 35,114	33,919	
384.1	3.00375	Ag Land	26 543	543	63 3.00375
Total General Fund Tax Levies (25 + 26)			27 35,657	34,462	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 4,000	3,864	1.23818
Rules	Amt Nec	Other Employee Benefits	31	0	0
Total Employee Benefit Levies (29,30,31)			32 4,000	3,864	65 1.23818
Sub Total Special Revenue Levies (28+32)			33 4,000	3,864	
Valuation					
386	As Req				
		<i>With Gas & Elec</i>	<i>Without Gas & Elec</i>		
	SSMID 1 (A)	(B)		0	66 0
	SSMID 2 (A)	(B)		0	67 0
	SSMID 3 (A)	(B)		0	68 0
	SSMID 4 (A)	(B)		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 4,000	3,864	
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 39,657	38,326	72 12.10736

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) Number of the resolution adopting the budget has been included at the top of this form.
- 6) The budget file uploaded to the SUBMIT Area matched the paper copy certified by the city to this office.
- 7) The long term debt schedule (Form 703) shows sufficient payment amounts to pay the G.O. debt certified by the city to this office.

(County Auditor)

Fund Balance Worksheet for City of

Westgate

		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 2015										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	105,456	3,815	0	54,180	0	0	163,451	-496	162,955
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	160,394	17,000	0	10,917	0	0	188,311	31,805	220,116
Actual Expenditures Except End Bal (pg 12, line 259) *	3	156,094	19,500	0	0	0	0	175,594	70,754	246,348
Ending Fund Balance June 30 (pg 12, line 261) *	4	109,756	1,315	0	65,097	0	0	176,168	-39,445	136,723
(2)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Re-Estimated FY 2016										
Beginning Fund Balance	5	109,756	1,315	0	65,097	0	0	176,168	-39,445	136,723
Re-Est Revenues	6	77,116	20,783	0	0	0	0	97,899	80,212	178,111
Re-Est Expenditures	7	81,147	20,783	0	0	0	0	101,930	77,398	179,328
Ending Fund Balance	8	105,725	1,315	0	65,097	0	0	172,137	-36,631	135,506
(3)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2017										
Beginning Fund Balance	9	105,725	1,315	0	65,097	0	0	172,137	-36,631	135,506
Revenues	10	56,153	33,239	0	0	0	0	89,392	77,413	166,805
Expenditures	11	68,086	26,219	0	0	0	0	94,305	77,413	171,718
Ending Fund Balance	12	93,792	8,335	0	65,097	0	0	167,224	-36,631	130,593

* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2015

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

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2017

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 2017 (J)	RE-ESTIMATED 2016 (K)	ACTUAL 2015 (L)
PUBLIC SAFETY											
Police Department/Crime Prevention	1	2,100							2,100	0	0
Jail	2								0	0	0
Emergency Management	3	562							562	562	518
Flood Control	4								0	0	0
Fire Department	5	2,500							2,500	2,707	1,968
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	5,162	0				0		5,162	3,269	2,486
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12		9,783						9,783	14,783	16,079
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		5,436						5,436	5,500	5,227
Traffic Control and Safety	15								0	0	0
Snow Removal	16		11,000						11,000	6,000	635
Highway Engineering	17								0	0	0
Street Cleaning	18								0	0	0
Airport (if not Enterprise)	19								0	0	0
Garbage (if not Enterprise)	20								0	0	0
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	0	26,219				0		26,219	26,283	21,941
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	67							67	0	0
Community Mental Health	28								0	0	0
Other Health and Social Services	29								0	0	0
TOTAL (lines 23 - 29)	30	67	0				0		67	0	0
CULTURE & RECREATION											
Library Services	31	7,500							7,500	7,500	7,000
Museum, Band and Theater	32								0	0	0
Parks	33	5,800							5,800	5,856	4,709
Recreation	34								0	0	0
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36								0	2,000	1,000
Other Culture and Recreation	37	16,452							16,452	0	0
TOTAL (lines 31 - 37)	38	29,752	0				0		29,752	15,356	12,709

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending **2017**

Fiscal Years

GOVERNMENT ACTIVITIES CONT. (A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2017 (J)	RE-ESTIMATED 2016 (K)	ACTUAL 2015 (L)
COMMUNITY & ECONOMIC DEVELOPMENT											
Community Beautification	39								0	13,000	10,166
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	0
	44										
TOTAL (lines 39 - 44)	45	0	0	0			0		0	13,000	10,166
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46	1,021							1,021	3,121	3,121
Clerk, Treasurer, & Finance Adm.	47	7,500							7,500	7,500	7,500
Elections	48								0	600	652
Legal Services & City Attorney	49	1,000							1,000	1,500	613
City Hall & General Buildings	50	900							900	5,833	9,868
Tort Liability	51	8,384							8,384	8,384	8,251
Other General Government	52	14,300							14,300	6,167	22,231
TOTAL (lines 46 - 52)	53	33,105	0	0			0		33,105	33,105	52,236
DEBT SERVICE	54								0	10,917	10,917
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 <i>(lines 11+22+30+38+45+53+54+57)</i>	58	68,086	26,219	0	0	0	0		94,305	101,930	110,455
BUSINESS TYPE ACTIVITIES Proprietary: Enterprise & Budgeted ISF											
Water Utility	59						37,587		37,587	36,743	41,973
Sewer Utility	60						29,390		29,390	33,776	24,889
Electric Utility	61								0	0	0
Gas Utility	62								0	0	0
Airport	63								0	0	0
Landfill/Garbage	64						10,436		10,436	6,879	3,892
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	65,139
Enterprise CAPITAL PROJECTS	71								0	0	0
Enterprise TIF CAPITAL PROJECTS	72								0	0	0
TOTAL Business Type Expenditures (lines 59 - 73)	73						77,413		77,413	77,398	135,893

TOTAL ALL EXPENDITURES (lines 58+74)	74	68,086	26,219	0	0	0	0	77,413	171,718	179,328	246,348
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	68,086	26,219	0	0	0	0	77,413	171,718	179,328	246,348
Ending Fund Balance June 30	79	93,792	8,335	0	65,097	0	0	-36,631	130,593	135,506	136,723

* 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

2017

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2017 (J)	RE-ESTIMATED 2016 (K)	ACTUAL 2015 (L)
REVENUES & OTHER FINANCING SOURCES											
Taxes Levied on Property	1	34,462	3,864		0	0			38,326	63,726	44,283
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	34,462	3,864		0	0			38,326	63,726	44,283
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	1,195	136		0	0			1,331	0	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								0	13,000	11,571
Subtotal - Other City Taxes (lines 6 thru 12)	13	1,195	136		0	0			1,331	13,000	11,571
Licenses & Permits	14	390							390	390	390
Use of Money & Property	15	20,106							20,106	0	11,181
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		29,239						29,239	20,783	21,940
Other State Grants & Reimbursements	18	0	0	0	0	0		0	0	0	0
Local Grants & Reimbursements	19								0	0	0
Subtotal - Intergovernmental (lines 16 thru 19)	20	0	29,239	0	0	0		0	29,239	20,783	21,940
Charges for Fees & Service:											
Water Utility	21							37,587	37,587	41,673	30,104
Sewer Utility	22							29,390	29,390	28,103	31,805
Electric Utility	23							0	0	0	0
Gas Utility	24							0	0	0	0
Parking	25							0	0	0	0
Airport	26							0	0	0	0
Landfill/Garbage	27							10,436	10,436	10,436	9,120
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	0
Subtotal - Charges for Service (lines 21 thru 33)	34	0	0		0	0	0	77,413	77,413	80,212	71,029
Special Assessments	35								0	0	0
Miscellaneous	36								0	0	59,722
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	56,153	33,239	0	0	0	0	77,413	166,805	178,111	220,116
Beginning Fund Balance July 1	44	105,725	1,315	0	65,097	0	0	-36,631	135,506	136,723	162,955
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	161,878	34,554	0	65,097	0	0	40,782	302,311	314,834	383,071

CITY OF
Westgate
ADOPTED BUDGET SUMMARY
YEAR ENDED JUNE 30, 2017

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2017 (J)	RE-ESTIMATED 2016 (K)	ACTUAL 2015 (L)
Revenues & Other Financing Sources											
Taxes Levied on Property	1	34,462	3,864		0	0			38,326	63,726	44,283
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	34,462	3,864		0	0			38,326	63,726	44,283
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	1,195	136		0	0			1,331	13,000	11,571
Licenses & Permits	7	390	0					0	390	390	390
Use of Money and Property	8	20,106	0	0	0	0	0	0	20,106	0	11,181
Intergovernmental	9	0	29,239	0	0	0		0	29,239	20,783	21,940
Charges for Fees & Service	10	0	0		0	0	0	77,413	77,413	80,212	71,029
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	0	0		0	0	0	0	0	0	59,722
Sub-Total Revenues	13	56,153	33,239	0	0	0	0	77,413	166,805	178,111	220,116
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	56,153	33,239	0	0	0	0	77,413	166,805	178,111	220,116
Expenditures & Other Financing Uses											
Public Safety	18	5,162	0	0			0		5,162	3,269	2,486
Public Works	19	0	26,219	0			0		26,219	26,283	21,941
Health and Social Services	20	67	0	0			0		67	0	0
Culture and Recreation	21	29,752	0	0			0		29,752	15,356	12,709
Community and Economic Development	22	0	0	0			0		0	13,000	10,166
General Government	23	33,105	0	0			0		33,105	33,105	52,236
Debt Service	24	0	0	0	0		0		0	10,917	10,917
Capital Projects	25	0	0	0		0	0		0	0	0
Total Government Activities Expenditures	26	68,086	26,219	0	0	0	0		94,305	101,930	110,455
Business Type Proprietary: Enterprise & ISF	27							77,413	77,413	77,398	135,893
Total Gov & Bus Type Expenditures	28	68,086	26,219	0	0	0	0	77,413	171,718	179,328	246,348
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	68,086	26,219	0	0	0	0	77,413	171,718	179,328	246,348
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-11,933	7,020	0	0	0	0	0	-4,913	-1,217	-26,232
Beginning Fund Balance July 1	33	105,725	1,315	0	65,097	0	0	-36,631	135,506	136,723	162,955
Ending Fund Balance June 30	34	93,792	8,335	0	65,097	0	0	-36,631	130,593	135,506	136,723

