

44-956

Adoption of Budget and Certification of City Taxes

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

The City of: Westwood County Name: HENRY Date Budget Adopted: 2/16/2015
(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.

319-385-1619

Telephone Number

Signature

County Auditor Date Stamp

January 1, 2014 Property Valuations

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	4,767,419	4,754,473	112
DEBT SERVICE			
Ag Land			

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 34,819	34,724	43 7.30353
(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	0	52 0
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 34,819	34,724	
384.1	3.00375	Ag Land	26	0	63 0
Total General Fund Tax Levies (25 + 26)			27 34,819	34,724	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	0	0
Rules	Amt Nec	Other Employee Benefits	31	0	0
Total Employee Benefit Levies (29,30,31)			32 0	0	65 0
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	66 0
	SSMID 2 (A)	(B)		35	67 0
	SSMID 3 (A)	(B)		36	68 0
	SSMID 4 (A)	(B)		37	69 0
	SSMID 5 (A)	(B)		555	565 0
	SSMID 6 (A)	(B)		556	566 0
	SSMID 7 (A)	(B)		1177	0
Total SSMID			38 0	0	Do Not Add
Total Special Revenue Levies			39 0	0	
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 34,819	34,724	72 7.30353

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.

(County Auditor)

Fund Balance Worksheet for City of

Westwood

		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	20,682	0	0	0	0	0	20,682	14,677	35,359
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	54,816	11,184	0	0	0	0	66,000	57,508	123,508
Actual Expenditures Except End Bal (pg 12, line 259) *	3	45,240	11,184	0	0	0	0	56,424	51,164	107,588
Ending Fund Balance June 30 (pg 12, line 261) *	4	30,258	0	0	0	0	0	30,258	21,021	51,279
(2)										
** Re-Estimated FY 2015										
Beginning Fund Balance	5	30,258	0	0	0	0	0	30,258	21,021	51,279
Re-Est Revenues	6	44,166	10,750	0	0	0	0	54,916	52,567	107,483
Re-Est Expenditures	7	32,255	10,750	0	0	0	0	43,005	51,139	94,144
Ending Fund Balance	8	42,169	0	0	0	0	0	42,169	22,449	64,618
(3)										
** Budget FY 2016										
Beginning Fund Balance	9	42,169	0	0	0	0	0	42,169	22,449	64,618
Revenues	10	45,185	10,750	0	0	0	0	55,935	52,567	108,502
Expenditures	11	31,305	10,750	0	0	0	0	42,055	52,018	94,073
Ending Fund Balance	12	56,049	0	0	0	0	0	56,049	22,998	79,047

* 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 _____ **Westwood**

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	0	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	5,119
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	2,500	0				0		2,500	2,500	5,119
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12		8,000						8,000	10,000	8,999
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		900						900	900	868
Traffic Control and Safety	15								0	0	0
Snow Removal	16	2,150	1,850						4,000	4,000	5,056
Highway Engineering	17								0	0	0
Street Cleaning	18	500							500	500	0
Airport <i>(if not Enterprise)</i>	19								0	0	0
Garbage <i>(if not Enterprise)</i>	20								0	0	0
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	2,650	10,750				0		13,400	15,400	14,923
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	400							400	400	0
Museum, Band and Theater	32								0	0	0
Parks	33								0	0	0
Recreation	34								0	0	400
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	400	0				0		400	400	400

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	7,000							7,000	6,000	4,822
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	7,000	0	0			0		7,000	6,000	4,822
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46	5,040							5,040	5,040	5,943
Clerk, Treasurer, & Finance Adm.	47	3,420							3,420	3,420	3,739
Elections	48	700							700	700	678
Legal Services & City Attorney	49	1,000							1,000	1,000	800
City Hall & General Buildings	50								0	0	0
Tort Liability	51	3,095							3,095	3,095	3,095
Other General Government	52	5,500							5,500	5,450	5,721
TOTAL (lines 46 - 52)	53	18,755	0	0			0		18,755	18,705	19,976
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
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58	31,305	10,750	0	0	0	0		42,055	43,005	45,240
BUSINESS TYPE ACTIVITIES											
Proprietary: Enterprise & Budgeted ISF											
Water Utility	59							35,171	35,171	35,171	35,295
Sewer Utility	60							4,800	4,800	4,200	4,310
Electric Utility	61							0	0	0	0
Gas Utility	62							0	0	0	0
Airport	63							0	0	0	0
Landfill/Garbage	64							12,047	12,047	11,768	11,559
Transit	65							0	0	0	0
Cable TV, Internet & Telephone	66							0	0	0	0
Housing Authority	67							0	0	0	0
Storm Water Utility	68							0	0	0	0
Other Business Type (city hosp., ISF, parking, etc.)	69							0	0	0	0
Enterprise DEBT SERVICE	70							0	0	0	0
Enterprise CAPITAL PROJECTS	71							0	0	0	0
Enterprise TIF CAPITAL PROJECTS	72							0	0	0	0
TOTAL Business Type Expenditures (lines 59 - 73)	73							52,018	52,018	51,139	51,164
TOTAL ALL EXPENDITURES (lines 58+74)	74	31,305	10,750	0	0	0	0	52,018	94,073	94,144	96,404
Regular Transfers Out	75								0	0	11,184
Internal TIF Loan / Repayment Transfers Out	76								0	0	0
Total ALL Transfers Out	77	0	0	0	0	0	0	0	0	0	11,184
Total Expenditures & Fund Transfers Out (lines 75+76)	78	31,305	10,750	0	0	0	0	52,018	94,073	94,144	107,588
Ending Fund Balance June 30	79	56,049	0	0	0	0	0	22,998	79,047	64,618	51,279

* 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											
	1	34,724	0		0	0			34,724	33,709	33,281
	2								0	0	0
	3	34,724	0		0	0			34,724	33,709	33,281
	4								0	0	0
	5								0	0	0
Other City Taxes:											
	6	95	0		0	0			95	91	46
	7								0	0	0
	8								0	0	0
	9								0	0	0
	10								0	0	0
	11								0	0	0
	12	9,476							9,476	9,476	10,124
	13	9,571	0		0	0			9,571	9,567	10,170
	14								0	0	0
	15	100							100	100	76
Intergovernmental:											
	16								0	10,750	0
	17		10,750						10,750	0	11,184
	18	700	0	0	0	0		0	700	750	0
	19								0	0	0
	20	700	10,750	0	0	0		0	11,450	11,500	11,184
Charges for Fees & Service:											
	21							32,112	32,112	32,112	40,256
	22							4,794	4,794	4,794	4,794
	23								0	0	0
	24								0	0	0
	25								0	0	0
	26								0	0	0
	27							12,408	12,408	12,408	12,408
	28								0	0	0
	29								0	0	0
	30								0	0	0
	31								0	0	0
	32								0	0	0
	33							3,253	3,253	3,253	0
	34	0	0		0	0	0	52,567	52,567	52,567	57,458
	35								0	0	0
	36	90							90	40	155
Other Financing Sources:											
	37								0	0	11,184
	38								0	0	0
	39	0	0	0	0	0	0	0	0	0	11,184
	40								0	0	0
	41								0	0	0
	42	0	0	0	0	0	0	0	0	0	11,184
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)											
	43	45,185	10,750	0	0	0	0	52,567	108,502	107,483	123,508
	44	42,169	0	0	0	0	0	22,449	64,618	51,279	35,359
	45	87,354	10,750	0	0	0	0	75,016	173,120	158,762	158,867

CITY OF
Westwood
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	34,724	0		0	0			34,724	33,709	33,281
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	34,724	0		0	0			34,724	33,709	33,281
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	9,571	0		0	0			9,571	9,567	10,170
Licenses & Permits	7	0	0					0	0	0	0
Use of Money and Property	8	100	0	0	0	0	0	0	100	100	76
Intergovernmental	9	700	10,750	0	0	0		0	11,450	11,500	11,184
Charges for Fees & Service	10	0	0		0	0		52,567	52,567	52,567	57,458
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	90	0		0	0		0	90	40	155
Sub-Total Revenues	13	45,185	10,750	0	0	0		52,567	108,502	107,483	112,324
Other Financing Sources:											
Total Transfers In	14	0	0	0	0	0		0	0	0	11,184
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	45,185	10,750	0	0	0		52,567	108,502	107,483	123,508
Expenditures & Other Financing Uses											
Public Safety	18	2,500	0	0					2,500	2,500	5,119
Public Works	19	2,650	10,750	0					13,400	15,400	14,923
Health and Social Services	20	0	0	0					0	0	0
Culture and Recreation	21	400	0	0					400	400	400
Community and Economic Development	22	7,000	0	0					7,000	6,000	4,822
General Government	23	18,755	0	0					18,755	18,705	19,976
Debt Service	24	0	0	0	0				0	0	0
Capital Projects	25	0	0	0		0			0	0	0
Total Government Activities Expenditures	26	31,305	10,750	0	0	0			42,055	43,005	45,240
Business Type Proprietary: Enterprise & ISF	27							52,018	52,018	51,139	51,164
Total Gov & Bus Type Expenditures	28	31,305	10,750	0	0	0		52,018	94,073	94,144	96,404
Total Transfers Out	29	0	0	0	0	0		0	0	0	11,184
Total ALL Expenditures/Fund Transfers Out	30	31,305	10,750	0	0	0		52,018	94,073	94,144	107,588
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	13,880	0	0	0	0		549	14,429	13,339	15,920
Beginning Fund Balance July 1	33	42,169	0	0	0	0		22,449	64,618	51,279	35,359
Ending Fund Balance June 30	34	56,049	0	0	0	0		22,998	79,047	64,618	51,279

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

City Name: Westwood

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
(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
1/30/2015

City of **Westwood** , Iowa

The City Council will conduct a public hearing on the proposed Budget at 3009 Hickory Lane
on 2/16/2015 at 6:45 p.m.
(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 \$ 7.30353

The estimated tax levy rate per \$1000 valuation on Agricultural land is \$ 0

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

 319-385-1619
phone number

 Nancy Erickson
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	34,724	33,709	33,281
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	3	34,724	33,709	33,281
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	0	0	0
Other City Taxes	6	9,571	9,567	10,170
Licenses & Permits	7	0	0	0
Use of Money and Property	8	100	100	76
Intergovernmental	9	11,450	11,500	11,184
Charges for Fees & Service	10	52,567	52,567	57,458
Special Assessments	11	0	0	0
Miscellaneous	12	90	40	155
Other Financing Sources	13	0	0	0
Transfers In	14	0	0	11,184
Total Revenues and Other Sources	15	108,502	107,483	123,508
Expenditures & Other Financing Uses				
Public Safety	16	2,500	2,500	5,119
Public Works	17	13,400	15,400	14,923
Health and Social Services	18	0	0	0
Culture and Recreation	19	400	400	400
Community and Economic Development	20	7,000	6,000	4,822
General Government	21	18,755	18,705	19,976
Debt Service	22	0	0	0
Capital Projects	23	0	0	0
Total Government Activities Expenditures	24	42,055	43,005	45,240
Business Type / Enterprises	25	52,018	51,139	51,164
Total ALL Expenditures	26	94,073	94,144	96,404
Transfers Out	27	0	0	11,184
Total ALL Expenditures/Transfers Out	28	94,073	94,144	107,588
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	29	14,429	13,339	15,920
Beginning Fund Balance July 1	30	64,618	51,279	35,359
Ending Fund Balance June 30	31	79,047	64,618	51,279

AFFIDAVIT OF POSTING

City of Westwood, 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 Westwood was posted on January 30, 2015 at the following locations:

Corner of Westwood Drive and Sycamore Drive

Location #1

Corner of Westwood Drive and Hickory Lane

Location #2

Corner of Westwood Drive and Bittersweet Lane

Location #3

Attested to on behalf of the City of Westwood by:

[Nancy Erickson](#)

Print Name

Signature

Date