

# 51-479

## Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2014 - ENDING JUNE 30, 2015

The City of: Packwood County Name: JEFFERSON Date Budget Adopted: 2/11/2014  
(Date) xxxxxx

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.

	319-695-3300 <small>Telephone Number</small>	
County Auditor Date Stamp	Signature	204
<b>January 1, 2013 Property Valuations</b>		
	With Gas & Electric	Without Gas & Electric
Regular	2a <b>3,622,988</b>	2b <b>3,527,537</b>
<b>DEBT SERVICE</b>	3a <b>3,622,988</b>	3b <b>3,527,537</b>
Ag Land	4a <b>488,898</b>	

		(A) Request with Utility Replacement			(B) Property Taxes Levied			(C) Rate		
Code Sec.	Dollar Limit	Purpose								
384.1	8.10000	Regular General levy	5	22,300		21,712	43		6.15514	
(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(16)	0.06750	Levee Impr. fund in special charter city	13			0	51		0	
12(18)	Amt Nec	Liability, property & self insurance costs	14			0	52		0	
12(22)	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(17)	0.20500	Maintain Institution received by gift/devise	22			0	60		0	
12(19)	1.00000	City Emergency Medical District	463			0	466		0	
12(21)	0.27000	Support Public Library	23			0	61		0	
28E.22	1.50000	Unified Law Enforcement	24			0	62		0	
<b>Total General Fund Regular Levies (5 thru 24)</b>			25	<b>22,300</b>		<b>21,712</b>				
384.1	3.00375	Ag Land	26	1,450		1,450	63		2.96585	
<b>Total General Fund Tax Levies (25 + 26)</b>			27	<b>23,750</b>		<b>23,162</b>			<b>Do Not Add</b>	
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			<b>Not at 8.10 Limit</b>	
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30			0			<b>Not at 8.10 Limit</b>	
Rules	Amt Nec	Other Employee Benefits	31			0			<b>Not at 8.10 Limit</b>	
<b>Total Employee Benefit Levies (29,30,31)</b>			32	<b>0</b>		<b>0</b>	65		<b>0.00000</b>	
<b>Sub Total Special Revenue Levies (28+32)</b>			33	<b>0</b>		<b>0</b>				
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	
<b>Total SSMID</b>			38	<b>0</b>		<b>0</b>			<b>Do Not Add</b>	
<b>Total Special Revenue Levies</b>			39	<b>0</b>		<b>0</b>				
384.4	Amt Nec	Debt Service Levy 76.10(6)	40	0	40	0	70		0	
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41		41	0	71		0	
<b>Total Property Taxes (27+39+40+41)</b>			42	<b>23,750</b>	42	<b>23,162</b>	72		<b>6.15514</b>	

**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 **Packwood**

		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)
<b>(1)</b>										
<b>*Annual Report FY 2013</b>										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	51,260	44,276					95,536	18,805	114,341
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	48,717	16,991					65,708	26,260	91,968
Actual Expenditures Except End Bal (pg 12, line 259) *	3	34,110	44,730					78,840	19,158	97,998
Ending Fund Balance June 30 (pg 12, line 261) *	4	65,867	16,537	0	0	0	0	82,404	25,907	108,311
<b>(2)</b>		<b>General</b>	<b>Spec Rev</b>	<b>TIF Special Rev</b>	<b>Debt Serv</b>	<b>Capt Proj</b>	<b>Permanent</b>	<b>Tot Govt</b>	<b>Proprietary</b>	<b>Grand Total</b>
<b>** Re-Estimated FY 2014</b>										
Beginning Fund Balance	5	65,867	16,537	0	0	0	0	82,404	25,907	108,311
Re-Est Revenues	6	38,570	31,000	0	0	0	0	69,570	26,000	95,570
Re-Est Expenditures	7	61,004	47,300	0	0	0	0	108,304	0	108,304
Ending Fund Balance	8	43,433	237	0	0	0	0	43,670	51,907	95,577
<b>(3)</b>		<b>General</b>	<b>Spec Rev</b>	<b>TIF Special Rev</b>	<b>Debt Serv</b>	<b>Capt Proj</b>	<b>Permanent</b>	<b>Tot Govt</b>	<b>Proprietary</b>	<b>Grand Total</b>
<b>** Budget FY 2015</b>										
Beginning Fund Balance	9	43,433	237	0	0	0	0	43,670	51,907	95,577
Revenues	10	38,250	31,000	0	0	0	0	69,250	26,000	95,250
Expenditures	11	80,704	21,100	0	0	0	0	101,804	35,000	136,804
Ending Fund Balance	12	979	10,137	0	0	0	0	11,116	42,907	54,023

\* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2013

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

CITY OF Packwood

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 for support of an Emergency Management Commission. The

	Request with Utility Replacement (A)	Property Taxes Levied (B)
1 Portion of General Fund Levy Used for Emerg. Mgmt. Comm.	<input type="text"/>	<u>0</u>
2 <u>Support of a Local Emerg.Mgmt.Comm.</u>	0	0
3 TOTAL FOR FISCAL YEAR 2014	0	0

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2015

Fiscal Years

GOVERNMENT ACTIVITIES		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2015	RE-ESTIMATED 2014	ACTUAL 2013
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
<b>PUBLIC SAFETY</b>											
Police Department/Crime Prevention	1	3,500							3,500	3,500	2,010
Jail	2								0	0	0
Emergency Management	3	204							204	204	223
Flood Control	4								0	0	0
Fire Department	5	900	6,100						7,000	7,000	3,420
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	4,604	6,100	0			0		10,704	10,704	5,653
<b>PUBLIC WORKS</b>											
Roads, Bridges, & Sidewalks	12	20,000	15,000						35,000	45,000	35,327
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	7,000							7,000	7,000	5,652
Traffic Control and Safety	15	200							200	200	0
Snow Removal	16	4,000							4,000	4,000	1,231
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	12,000							12,000	10,000	9,065
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	43,200	15,000	0			0		58,200	66,200	51,275
<b>HEALTH &amp; SOCIAL SERVICES</b>											
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
<b>CULTURE &amp; RECREATION</b>											
Library Services	31	900							900	900	0
Museum, Band and Theater	32								0	0	0
Parks	33	8,000							8,000	8,000	5,882
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	8,900	0	0			0		8,900	8,900	5,882

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2015

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 2015 (J)	RE-ESTIMATED 2014 (K)	ACTUAL 2013 (L)
<b>COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>												
Community Beautification	39									0	0	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
TOTAL (lines 39 - 44)	44									0	0	0
TOTAL (lines 39 - 44)	45		0	0	0			0		0	0	0
<b>GENERAL GOVERNMENT</b>												
Mayor, Council, & City Manager	46		3,500							3,500	3,500	1,872
Clerk, Treasurer, & Finance Adm.	47		6,500							6,500	6,500	4,805
Elections	48									0	1,500	0
Legal Services & City Attorney	49		1,000							1,000	1,000	0
City Hall & General Buildings	50									0	0	0
Tort Liability	51									0	0	0
Other General Government	52		13,000							13,000	10,000	9,353
TOTAL (lines 46 - 52)	53		24,000	0	0			0		24,000	22,500	16,030
<b>DEBT SERVICE</b>	54									0	0	0
Gov Capital Projects	55									0	0	0
TIF Capital Projects	56									0	0	0
<b>TOTAL CAPITAL PROJECTS</b>	57		0	0	0		0	0		0	0	0
<b>TOTAL Government Activities Expenditures</b> (lines 11+22+30+38+45+53+54+57)	58		80,704	21,100	0	0	0	0		101,804	108,304	78,840
<b>BUSINESS TYPE ACTIVITIES</b>												
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>												
Water Utility	59									0	0	0
Sewer Utility	60								35,000	35,000	0	19,158
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
<b>TOTAL Business Type Expenditures (lines 59 - 73)</b>	73								35,000	35,000	0	19,158
<b>TOTAL ALL EXPENDITURES (lines 58+74)</b>	74		80,704	21,100	0	0	0	0	35,000	136,804	108,304	97,998
Regular Transfers Out	75									0	0	0
Internal TIF Loan / Repayment Transfers Out	76									0	0	0
<b>Total ALL Transfers Out</b>	77		0	0	0	0	0	0	0	0	0	0
<b>Total Expenditures &amp; Fund Transfers Out (lines 75+76)</b>	78		80,704	21,100	0	0	0	0	35,000	136,804	108,304	97,998
<b>Ending Fund Balance June 30</b>	79		979	10,137	0	0	0	0	42,907	54,023	95,577	108,311

\* 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 2015

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2015 (J)	RE-ESTIMATED 2014 (K)	ACTUAL 2013 (L)
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>											
Taxes Levied on Property	1	23,162	0		0	0			23,162	23,070	23,438
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	23,162	0		0	0			23,162	23,070	23,438
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	588	0		0	0			588	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	5,000	15,000						20,000	20,000	16,206
Subtotal - Other City Taxes (lines 6 thru 12)	13	5,588	15,000		0	0			20,588	20,000	16,206
Licenses & Permits	14								0	0	0
Use of Money & Property	15								0	1,000	873
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		16,000						16,000	16,000	16,991
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	16,000	0	0	0		0	16,000	16,000	16,991
Charges for Fees & Service:											
Water Utility	21								0	0	0
Sewer Utility	22							26,000	26,000	26,000	26,260
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	9,500							9,500	9,500	8,200
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	9,500	0		0	0		26,000	35,500	35,500	34,460
Special Assessments	35								0	0	0
Miscellaneous	36								0	0	0
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
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
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43	38,250	31,000	0	0	0	0	26,000	95,250	95,570	91,968
Beginning Fund Balance July 1	44	43,433	237	0	0	0	0	51,907	95,577	108,311	114,341
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	81,683	31,237	0	0	0	0	77,907	190,827	203,881	206,309

**CITY OF Packwood**  
**ADOPTED BUDGET SUMMARY**  
**YEAR ENDED JUNE 30, 2015**

**Fiscal Years**

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2015 (J)	RE-ESTIMATED 2014 (K)	ACTUAL 2013 (L)
<b>Revenues &amp; Other Financing Sources</b>											
Taxes Levied on Property	1	23,162	0		0	0			23,162	23,070	23,438
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	23,162	0		0	0			23,162	23,070	23,438
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	5,588	15,000		0	0			20,588	20,000	16,206
Licenses & Permits	7	0	0					0	0	0	0
Use of Money and Property	8	0	0	0	0	0	0	0	0	1,000	873
Intergovernmental	9	0	16,000	0	0	0		0	16,000	16,000	16,991
Charges for Fees & Service	10	9,500	0		0	0		26,000	35,500	35,500	34,460
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	0	0		0	0		0	0	0	0
Sub-Total Revenues	13	38,250	31,000	0	0	0		26,000	95,250	95,570	91,968
<b>Other Financing Sources:</b>											
Total Transfers In	14	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
Total Revenues and Other Sources	17	38,250	31,000	0	0	0		26,000	95,250	95,570	91,968
<b>Expenditures &amp; Other Financing Uses</b>											
Public Safety	18	4,604	6,100	0				0	10,704	10,704	5,653
Public Works	19	43,200	15,000	0				0	58,200	66,200	51,275
Health and Social Services	20	0	0	0				0	0	0	0
Culture and Recreation	21	8,900	0	0				0	8,900	8,900	5,882
Community and Economic Development	22	0	0	0				0	0	0	0
General Government	23	24,000	0	0				0	24,000	22,500	16,030
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	80,704	21,100	0	0	0		0	101,804	108,304	78,840
Business Type Proprietary: Enterprise & ISF	27							35,000	35,000	0	19,158
Total Gov & Bus Type Expenditures	28	80,704	21,100	0	0	0		35,000	136,804	108,304	97,998
Total Transfers Out	29	0	0	0	0	0		0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	80,704	21,100	0	0	0		35,000	136,804	108,304	97,998
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	 -42,454	 9,900	 0	 0	 0		 -9,000	 -41,554	 -12,734	 -6,030
Beginning Fund Balance July 1	33	43,433	237	0	0	0		51,907	95,577	108,311	114,341
Ending Fund Balance June 30	34	979	10,137	0	0	0		42,907	54,023	95,577	108,311

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

City Name: Packwood

Fiscal Year  
2015

	Project Name (A)	Amount of Issue (B)	Date Certified to County Auditor (C)	Principal Due FY 2015 (D)	Interest Due FY 2015 +(E)	Bond Reg/Other Fees Due FY 2015 +(F)	Total Obligation Due FY 2015 =(G)	Paid from Funds OTHER THAN Current Year Property Taxes -(H)	Amount Paid by Current Year Debt Service Levy =(I)
(1)							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









