

17-148

Adoption of Budget and Certification of City Taxes

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

The City of: ROCK FALLS County Name: CERRO GORDO Date Budget Adopted: 2/10/2014
(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.

<p>County Auditor Date Stamp</p>	<p>January 1, 2013 Property Valuations</p>	<p>Telephone Number</p>	<p>Signature</p>	<p>Last Official Census</p>															
	<table border="1"> <tr> <td>Regular</td> <td>2a</td> <td>5,097,763</td> <td>2b</td> <td>4,252,457</td> </tr> <tr> <td>DEBT SERVICE</td> <td>3a</td> <td></td> <td>3b</td> <td></td> </tr> <tr> <td>Ag Land</td> <td>4a</td> <td>22,626</td> <td></td> <td></td> </tr> </table>	Regular	2a	5,097,763	2b	4,252,457	DEBT SERVICE	3a		3b		Ag Land	4a	22,626					<p>155</p>
Regular	2a	5,097,763	2b	4,252,457															
DEBT SERVICE	3a		3b																
Ag Land	4a	22,626																	

Code		Dollar	Purpose	(A)	(B)	(C)		
Sec.	Limit			Request with Utility Replacement	Property Taxes Levied	Rate		
384.1	8.10000		Regular General Levy	5	33,143	27,647	43	6.50148
(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
Total General Fund Regular Levies (5 thru 24)				25	33,143	27,647		
384.1	3.00375		Ag Land	26	68	68	63	3.00375
Total General Fund Tax Levies (25 + 26)				27	33,211	27,715		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		Not at 8.10 Limit		Not at 8.10 Limit
Rules	Amt Nec		Other Employee Benefits	31		0		0
Total Employee Benefit Levies (29,30,31)				32	0	0	65	0.00000
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		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	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	33,211	27,715	72	6.50148

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

ROCK FALLS

		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 2013										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	56,077	2,686					58,763	70,600	129,363
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	45,909	7,252					53,161	58,311	111,472
Actual Expenditures Except End Bal (pg 12, line 259) *	3	49,698	5,923					55,621	41,204	96,825
Ending Fund Balance June 30 (pg 12, line 261) *	4	52,288	4,015	0	0	0	0	56,303	87,707	144,010
(2)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Re-Estimated FY 2014										
Beginning Fund Balance	5	52,288	4,015	0	0	0	0	56,303	87,707	144,010
Re-Est Revenues	6	68,660	7,800	0	0	0	0	76,460	69,000	145,460
Re-Est Expenditures	7	36,175	7,800	0	0	0	0	43,975	60,000	103,975
Ending Fund Balance	8	84,773	4,015	0	0	0	0	88,788	96,707	185,495
(3)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2015										
Beginning Fund Balance	9	84,773	4,015	0	0	0	0	88,788	96,707	185,495
Revenues	10	57,211	7,500	0	0	0	0	64,711	84,000	148,711
Expenditures	11	36,175	7,500	0	0	0	0	43,675	60,000	103,675
Ending Fund Balance	12	105,809	4,015	0	0	0	0	109,824	120,707	230,531

* 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 _____ ROCK FALLS _____

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 style="width: 100%; height: 15px;" type="text"/>	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 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)
PUBLIC SAFETY											
Police Department/Crime Prevention	1								0	0	0
Jail	2								0	0	0
Emergency Management	3	150							150	150	84
Flood Control	4								0	0	0
Fire Department	5	1,400							1,400	1,400	1,400
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	1,550	0	0			0		1,550	1,550	1,484
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12		1,000						1,000	1,000	0
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		4,000						4,000	3,500	3,842
Traffic Control and Safety	15								0	0	0
Snow Removal	16		2,500						2,500	3,300	2,081
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	8,000							8,000	8,000	6,894
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	8,000	7,500	0			0		15,500	15,800	12,817
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	1,800							1,800	1,800	1,760
Community Mental Health	28								0	0	0
Other Health and Social Services	29								0	0	0
TOTAL (lines 23 - 29)	30	1,800	0	0			0		1,800	1,800	1,760
CULTURE & RECREATION											
Library Services	31	200							200	200	200
Museum, Band and Theater	32								0	0	0
Parks	33	5,000							5,000	5,000	21,250
Recreation	34								0	0	0
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36	1,325							1,325	1,325	600
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	6,525	0	0			0		6,525	6,525	22,050

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)
COMMUNITY & ECONOMIC DEVELOPMENT												
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
GENERAL GOVERNMENT												
Mayor, Council, & City Manager	46		4,000							4,000	4,000	4,100
Clerk, Treasurer, & Finance Adm.	47		3,600							3,600	3,600	3,600
Elections	48		750							750	750	0
Legal Services & City Attorney	49		750							750	750	0
City Hall & General Buildings	50		5,000							5,000	5,000	1,716
Tort Liability	51		4,200							4,200	4,200	4,823
Other General Government	52									0	0	3,271
TOTAL (lines 46 - 52)	53		18,300	0	0			0		18,300	18,300	17,510
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	0
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58		36,175	7,500	0	0	0	0		43,675	43,975	55,621
BUSINESS TYPE ACTIVITIES Proprietary: Enterprise & Budgeted ISF												
Water Utility	59									0	0	0
Sewer Utility	60							60,000		60,000	60,000	64,558
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							60,000		60,000	60,000	64,558
TOTAL ALL EXPENDITURES (lines 58+74)	74		36,175	7,500	0	0	0	0	60,000	103,675	103,975	120,179
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+76)	78		36,175	7,500	0	0	0	0	60,000	103,675	103,975	120,179
Ending Fund Balance June 30	79		105,809	4,015	0	0	0	0	120,707	230,531	185,495	144,010

* 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)
REVENUES & OTHER FINANCING SOURCES											
Taxes Levied on Property	1	27,715	0		0	0			27,715	26,731	33,258
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	27,715	0		0	0			27,715	26,731	33,258
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	5,496	0		0	0			5,496	5,429	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	24,000							24,000	24,000	21,945
Subtotal - Other City Taxes (lines 6 thru 12)	13	29,496	0		0	0			29,496	29,429	21,945
Licenses & Permits	14								0	0	0
Use of Money & Property	15								0	0	153
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	3,000
Road Use Taxes	17								0	7,800	7,252
Other State Grants & Reimbursements	18	0	7,500	0	0	0		0	7,500	5,000	0
Local Grants & Reimbursements	19								0	0	0
Subtotal - Intergovernmental (lines 16 thru 19)	20	0	7,500	0	0	0		0	7,500	12,800	10,252
Charges for Fees & Service:											
Water Utility	21								0	0	0
Sewer Utility	22							60,000	60,000	45,000	36,333
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	7,500	7,826
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	60,000	60,000	52,500	44,159
Special Assessments	35								0	0	871
Miscellaneous	36								0	0	188
Other Financing Sources:											
Regular Operating Transfers In	37							24,000	24,000	24,000	24,000
Internal TIF Loan Transfers In	38								0	0	0
Subtotal ALL Operating Transfers In	39	0	0	0	0	0	0	24,000	24,000	24,000	24,000
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	24,000	24,000	24,000	24,000
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43	57,211	7,500	0	0	0	0	84,000	148,711	145,460	134,826
Beginning Fund Balance July 1	44	84,773	4,015	0	0	0	0	96,707	185,495	144,010	129,363
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	141,984	11,515	0	0	0	0	180,707	334,206	289,470	264,189

CITY OF ROCK FALLS
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)
Revenues & Other Financing Sources											
Taxes Levied on Property	1	27,715	0		0	0			27,715	26,731	33,258
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	27,715	0		0	0			27,715	26,731	33,258
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	29,496	0		0	0			29,496	29,429	21,945
Licenses & Permits	7	0	0					0	0	0	0
Use of Money and Property	8	0	0	0	0	0	0	0	0	0	153
Intergovernmental	9	0	7,500	0	0	0		0	7,500	12,800	10,252
Charges for Fees & Service	10	0	0		0	0	0	60,000	60,000	52,500	44,159
Special Assessments	11	0	0		0	0		0	0	0	871
Miscellaneous	12	0	0		0	0		0	0	0	188
Sub-Total Revenues	13	57,211	7,500	0	0	0		60,000	124,711	121,460	110,826
Other Financing Sources:											
Total Transfers In	14	0	0	0	0	0		24,000	24,000	24,000	24,000
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	57,211	7,500	0	0	0		84,000	148,711	145,460	134,826
Expenditures & Other Financing Uses											
Public Safety	18	1,550	0	0			0		1,550	1,550	1,484
Public Works	19	8,000	7,500	0			0		15,500	15,800	12,817
Health and Social Services	20	1,800	0	0			0		1,800	1,800	1,760
Culture and Recreation	21	6,525	0	0			0		6,525	6,525	22,050
Community and Economic Development	22	0	0	0			0		0	0	0
General Government	23	18,300	0	0			0		18,300	18,300	17,510
Debt Service	24	0	0	0	0		0		0	0	0
Capital Projects	25	0	0	0		0			0	0	0
Total Government Activities Expenditures	26	36,175	7,500	0	0	0			43,675	43,975	55,621
Business Type Proprietary: Enterprise & ISF	27							60,000	60,000	60,000	64,558
Total Gov & Bus Type Expenditures	28	36,175	7,500	0	0	0		60,000	103,675	103,975	120,179
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	36,175	7,500	0	0	0		60,000	103,675	103,975	120,179
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	21,036	0	0	0	0		24,000	45,036	41,485	14,647
Beginning Fund Balance July 1	33	84,773	4,015	0	0	0		96,707	185,495	144,010	129,363
Ending Fund Balance June 30	34	105,809	4,015	0	0	0		120,707	230,531	185,495	144,010

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

City Name: ROCK FALLS

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
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(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

