

# 34-324

## Adoption of Budget and Certification of City Taxes

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

The City of: Colwell County Name: FLOYD Date Budget Adopted: 3/2/2015  
(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.

641-330-7889  
Telephone Number

Signature

County Auditor Date Stamp

### January 1, 2014 Property Valuations

Last Official Census

	Regular	2a	1,276,060	2b	1,246,935	73
	<b>DEBT SERVICE</b>	3a	1,276,060	3b	1,246,935	
	Ag Land	4a	41,337			

### 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 10,336	10,100	43 8.10000
<b>(384) Non-Voted Other Permissible Levies</b>					
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	2,345	52 1.88079
12(21)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462	0	465 0
<b>(384) Voted Other Permissible Levies</b>					
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	23 334	326	61 0.26174
28E.22	1.50000	Unified Law Enforcement	24	0	62 0
<b>Total General Fund Regular Levies (5 thru 24)</b>			25 13,070	12,771	
384.1	3.00375	Ag Land	26 124	124	63 3.00375
<b>Total General Fund Tax Levies (25 + 26)</b>			27 13,194	12,895	Do Not Add
<b>Special Revenue Levies</b>					
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)	30 800	782	0.62693
Rules	Amt Nec	Other Employee Benefits	31	0	0
<b>Total Employee Benefit Levies (29,30,31)</b>			32 800	782	65 0.62693
<b>Sub Total Special Revenue Levies (28+32)</b>			33 800	782	
<b>Valuation</b>					
386	As Req	With Gas & Elec	Without Gas & Elec		
	SSMID 1 (A)	(B)		34	0
	SSMID 2 (A)	(B)		35	0
	SSMID 3 (A)	(B)		36	0
	SSMID 4 (A)	(B)		37	0
	SSMID 5 (A)	(B)		555	0
	SSMID 6 (A)	(B)		556	0
	SSMID 7 (A)	(B)		1177	0
<b>Total SSMID</b>			38	0	Do Not Add
<b>Total Special Revenue Levies</b>			39 800	782	
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
<b>Total Property Taxes (27+39+40+41)</b>			42 13,994	13,677	72 10.86946

**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

**Colwell**

		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 2014</b>										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	38,432	18,135	0	0	0	0	56,567	524	57,091
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	21,108	12,906	0	0	0	0	34,014	7,265	41,279
Actual Expenditures Except End Bal (pg 12, line 259) *	3	19,822	3,531	0	0	0	0	23,353	5,976	29,329
Ending Fund Balance June 30 (pg 12, line 261) *	4	39,718	27,510	0	0	0	0	67,228	1,813	69,041
<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 2015</b>										
Beginning Fund Balance	5	39,718	27,510	0	0	0	0	67,228	1,813	69,041
Re-Est Revenues	6	22,420	10,065	0	0	0	0	32,485	8,000	40,485
Re-Est Expenditures	7	24,462	6,300	0	0	0	0	30,762	8,000	38,762
Ending Fund Balance	8	37,676	31,275	0	0	0	0	68,951	1,813	70,764
<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 2016</b>										
Beginning Fund Balance	9	37,676	31,275	0	0	0	0	68,951	1,813	70,764
Revenues	10	18,715	10,346	0	0	0	0	29,061	8,500	37,561
Expenditures	11	21,962	6,300	0	0	0	0	28,262	8,500	36,762
Ending Fund Balance	12	34,429	35,321	0	0	0	0	69,750	1,813	71,563

\* 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 Colwell

**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)
<b>PUBLIC SAFETY</b>											
Police Department/Crime Prevention	1	292							292	292	292
Jail	2								0	0	0
Emergency Management	3	20							20	20	18
Flood Control	4								0	0	0
Fire Department	5	2,500							2,500	2,500	1,266
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	2,812	0				0		2,812	2,812	1,576
<b>PUBLIC WORKS</b>											
Roads, Bridges, & Sidewalks	12		3,400						3,400	3,400	290
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		2,100						2,100	2,100	2,153
Traffic Control and Safety	15								0	0	0
Snow Removal	16								0	0	756
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	2,750							2,750	2,750	1,288
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	2,750	5,500				0		8,250	8,250	4,487
<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
<b>CULTURE &amp; RECREATION</b>											
Library Services	31	700							700	700	694
Museum, Band and Theater	32								0	0	0
Parks	33	2,500							2,500	2,000	666
Recreation	34								0	0	0
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36								0	0	0
Other Culture and Recreation	37	1,500							1,500	5,000	6,063
TOTAL (lines 31 - 37)	38	4,700	0				0		4,700	7,700	7,423

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2016

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 2016 (J)	RE-ESTIMATED 2015 (K)	ACTUAL 2014 (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
	44											
TOTAL (lines 39 - 44)	45		0	0	0			0		0	0	0
<b>GENERAL GOVERNMENT</b>												
Mayor, Council, & City Manager	46		2,000	124						2,124	2,119	1,672
Clerk, Treasurer, & Finance Adm.	47		4,500	676						5,176	5,181	5,600
Elections	48		500							500	0	484
Legal Services & City Attorney	49									0	0	158
City Hall & General Buildings	50									0	0	0
Tort Liability	51		2,700							2,700	2,700	1,449
Other General Government	52		2,000							2,000	2,000	504
TOTAL (lines 46 - 52)	53		11,700	800	0			0		12,500	12,000	9,867
<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		21,962	6,300	0	0	0	0		28,262	30,762	23,353
<b>BUSINESS TYPE ACTIVITIES</b>												
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>												
Water Utility	59								8,500	8,500	8,000	5,976
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
<b>TOTAL Business Type Expenditures (lines 59 - 73)</b>	73								8,500	8,500	8,000	5,976
<b>TOTAL ALL EXPENDITURES (lines 58+74)</b>	74		21,962	6,300	0	0	0	0	8,500	36,762	38,762	29,329
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		21,962	6,300	0	0	0	0	8,500	36,762	38,762	29,329
<b>Ending Fund Balance June 30</b>	79		34,429	35,321	0	0	0	0	1,813	71,563	70,764	69,041

\* 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)
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>											
	1	12,895	782		0	0			13,677	13,971	13,675
	2								0	0	0
	3	12,895	782		0	0			13,677	13,971	13,675
	4								0	0	0
	5								0	0	0
Other City Taxes:											
	6	299	18		0	0			317	319	0
	7								0	0	0
	8								0	0	0
	9								0	0	0
	10								0	0	0
	11								0	0	0
	12		6,500						6,500	6,500	5,844
	13	299	6,518		0	0			6,817	6,819	5,844
	14	500							500	500	420
	15	25							25	50	28
Intergovernmental:											
	16								0	0	0
	17		3,000						3,000	3,000	3,189
	18	746	46	0	0	0		0	792	395	0
	19								0	0	3,530
	20	746	3,046	0	0	0		0	3,792	3,395	6,719
Charges for Fees & Service:											
	21							8,500	8,500	8,000	7,265
	22								0	0	0
	23								0	0	0
	24								0	0	0
	25								0	0	0
	26								0	0	0
	27	2,750							2,750	2,750	1,365
	28								0	0	0
	29								0	0	0
	30								0	0	0
	31								0	0	0
	32								0	0	0
	33								0	0	0
	34	2,750	0		0	0	0	8,500	11,250	10,750	8,630
	35								0	0	0
	36	1,500							1,500	5,000	5,963
Other Financing Sources:											
	37								0	0	0
	38								0	0	0
	39	0	0	0	0	0	0	0	0	0	0
	40								0	0	0
	41								0	0	0
	42	0	0	0	0	0	0	0	0	0	0
<b>Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, &amp; 41)</b>											
	43	18,715	10,346	0	0	0	0	8,500	37,561	40,485	41,279
	44	37,676	31,275	0	0	0	0	1,813	70,764	69,041	57,091
	45	56,391	41,621	0	0	0	0	10,313	108,325	109,526	98,370

CITY OF

Colwell

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)
<b>Revenues &amp; Other Financing Sources</b>											
Taxes Levied on Property	1	12,895	782		0	0			13,677	13,971	13,675
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	12,895	782		0	0			13,677	13,971	13,675
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	299	6,518		0	0			6,817	6,819	5,844
Licenses & Permits	7	500	0					0	500	500	420
Use of Money and Property	8	25	0	0	0	0	0	0	25	50	28
Intergovernmental	9	746	3,046	0	0	0		0	3,792	3,395	6,719
Charges for Fees & Service	10	2,750	0		0	0	0	8,500	11,250	10,750	8,630
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	1,500	0		0	0	0	0	1,500	5,000	5,963
Sub-Total Revenues	13	18,715	10,346	0	0	0	0	8,500	37,561	40,485	41,279
<b>Other Financing Sources:</b>											
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
<b>Total Revenues and Other Sources</b>	<b>17</b>	<b>18,715</b>	<b>10,346</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,500</b>	<b>37,561</b>	<b>40,485</b>	<b>41,279</b>
<b>Expenditures &amp; Other Financing Uses</b>											
Public Safety	18	2,812	0	0			0		2,812	2,812	1,576
Public Works	19	2,750	5,500	0			0		8,250	8,250	4,487
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	4,700	0	0			0		4,700	7,700	7,423
Community and Economic Development	22	0	0	0			0		0	0	0
General Government	23	11,700	800	0			0		12,500	12,000	9,867
Debt Service	24	0	0	0	0		0		0	0	0
Capital Projects	25	0	0	0		0	0		0	0	0
<b>Total Government Activities Expenditures</b>	<b>26</b>	<b>21,962</b>	<b>6,300</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>28,262</b>	<b>30,762</b>	<b>23,353</b>
Business Type Proprietary: Enterprise & ISF	27							8,500	8,500	8,000	5,976
<b>Total Gov &amp; Bus Type Expenditures</b>	<b>28</b>	<b>21,962</b>	<b>6,300</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,500</b>	<b>36,762</b>	<b>38,762</b>	<b>29,329</b>
<b>Total Transfers Out</b>	<b>29</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total ALL Expenditures/Fund Transfers Out</b>	<b>30</b>	<b>21,962</b>	<b>6,300</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,500</b>	<b>36,762</b>	<b>38,762</b>	<b>29,329</b>
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-3,247	4,046	0	0	0	0	0	799	1,723	11,950
<b>Beginning Fund Balance July 1</b>	<b>33</b>	<b>37,676</b>	<b>31,275</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,813</b>	<b>70,764</b>	<b>69,041</b>	<b>57,091</b>
<b>Ending Fund Balance June 30</b>	<b>34</b>	<b>34,429</b>	<b>35,321</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,813</b>	<b>71,563</b>	<b>70,764</b>	<b>69,041</b>

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

City Name: Colwell

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

