

58-556

Adoption of Budget and Certification of City Taxes

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

The City of: Cotter County Name: LOUISA Date Budget Adopted: 3/9/2015
(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.

319-728-7971

Telephone Number

Signature

County Auditor Date Stamp

January 1, 2014 Property Valuations

	Regular	2a	With Gas & Electric	2b	Without Gas & Electric	Last Official Census
	DEBT SERVICE	3a	820,593	3b	805,647	48
	Ag Land	4a	36,365			

TAXES LEVIED

Code Sec.	Dollar Limit	Purpose	ENTER FIRE DISTRICT RATE BELOW	(A) Request with Utility Replacement	(B) Property Taxes Levied	(C) Rate
384.1	7.54540	Regular General levy	5a 0.55460	5 6,000	5,891	43 7.31179
(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	6,000	5,891
384.1	3.00375	Ag Land		26	109	63 3.00375
		Total General Fund Tax Levies (25 + 26)		27	6,109	6,000
		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
		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
		Total Special Revenue Levies		39	0	0
384.4	Amt Nec	Debt Service Levy	76.10(6)	40	0	40 0
384.7	0.67500	Capital Projects (Capital Improv. Reserve)		41	0	41 0
		Total Property Taxes (27+39+40+41)		42	6,109	6,000
				42	6,000	72 7.31179

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

Cotter

		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	15,376	0	0	0	0	0	15,376	0	15,376
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	8,168	3,400	0	0	0	0	11,568	0	11,568
Actual Expenditures Except End Bal (pg 12, line 259) *	3	9,634	1,991	0	0	0	0	11,625	0	11,625
Ending Fund Balance June 30 (pg 12, line 261) *	4	13,910	1,409	0	0	0	0	15,319	0	15,319
(2)										
** Re-Estimated FY 2015										
Beginning Fund Balance	5	13,910	1,409	0	0	0	0	15,319	0	15,319
Re-Est Revenues	6	8,346	4,680	0	0	0	0	13,026	0	13,026
Re-Est Expenditures	7	6,010	1,700	0	0	0	0	7,710	0	7,710
Ending Fund Balance	8	16,246	4,389	0	0	0	0	20,635	0	20,635
(3)										
** Budget FY 2016										
Beginning Fund Balance	9	16,246	4,389	0	0	0	0	20,635	0	20,635
Revenues	10	8,889	4,776	0	0	0	0	13,665	0	13,665
Expenditures	11	5,910	1,800	0	0	0	0	7,710	0	7,710
Ending Fund Balance	12	19,225	7,365	0	0	0	0	26,590	0	26,590

* 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.

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2016

Fiscal Years

GOVERNMENT ACTIVITIES		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)
PUBLIC SAFETY											
Police Department/Crime Prevention	1								0	0	0
Jail	2	1,300							1,300	1,100	1,340
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5								0	0	0
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	1,300	0				0		1,300	1,100	1,340
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12		500						500	500	0
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		1,100						1,100	1,100	1,041
Traffic Control and Safety	15								0	0	0
Snow Removal	16		200						200	100	250
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	800							800	1,000	772
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	800	1,800				0		2,600	2,700	2,063
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	60							60	60	60
Museum, Band and Theater	32								0	0	0
Parks	33	800							800	700	700
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	860	0				0		860	760	760

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)
COMMUNITY & ECONOMIC DEVELOPMENT												
Community Beautification	39									0	0	0
Economic Development	40		50							50	50	150
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		50	0	0			0		50	50	150
GENERAL GOVERNMENT												
Mayor, Council, & City Manager	46									0	0	0
Clerk, Treasurer, & Finance Adm.	47		1,000							1,000	1,000	1,273
Elections	48		600							600	0	612
Legal Services & City Attorney	49		100							100	100	0
City Hall & General Buildings	50		300							300	1,000	4,444
Tort Liability	51		900							900	1,000	100
Other General Government	52									0	0	883
TOTAL (lines 46 - 52)	53		2,900	0	0			0		2,900	3,100	7,312
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 <i>(lines 11+22+30+38+45+53+54+57)</i>	58		5,910	1,800	0	0	0	0		7,710	7,710	11,625
BUSINESS TYPE ACTIVITIES												
Proprietary: Enterprise & Budgeted ISF												
Water Utility	59									0	0	0
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
TOTAL Business Type Expenditures (lines 59 - 73)	73								0	0	0	0
TOTAL ALL EXPENDITURES (lines 58+74)	74		5,910	1,800	0	0	0	0	0	7,710	7,710	11,625
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		5,910	1,800	0	0	0	0	0	7,710	7,710	11,625
Ending Fund Balance June 30	79		19,225	7,365	0	0	0	0	0	26,590	20,635	15,319

* 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											
Taxes Levied on Property	1	6,000	0		0	0			6,000	5,996	5,316
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	6,000	0		0	0			6,000	5,996	5,316
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	109	0		0	0			109	110	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	2,600							2,600	2,100	2,668
Subtotal - Other City Taxes (lines 6 thru 12)	13	2,709	0		0	0			2,709	2,210	2,668
Licenses & Permits	14								0	0	0
Use of Money & Property	15	100							100	100	142
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		4,776						4,776	4,680	3,400
Other State Grants & Reimbursements	18	80	0	0	0	0		0	80	40	0
Local Grants & Reimbursements	19								0	0	0
Subtotal - Intergovernmental (lines 16 thru 19)	20	80	4,776	0	0	0		0	4,856	4,720	3,400
Charges for Fees & Service:											
Water Utility	21								0	0	0
Sewer Utility	22								0	0	0
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	0	0
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	0	0	0	0
Special Assessments	35								0	0	0
Miscellaneous	36								0	0	42
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	8,889	4,776	0	0	0	0	0	13,665	13,026	11,568
Beginning Fund Balance July 1	44	16,246	4,389	0	0	0	0	0	20,635	15,319	15,376
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	25,135	9,165	0	0	0	0	0	34,300	28,345	26,944

CITY OF Cotter

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	6,000	0		0	0			6,000	5,996	5,316
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	6,000	0		0	0			6,000	5,996	5,316
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	2,709	0		0	0			2,709	2,210	2,668
Licenses & Permits	7	0	0					0	0	0	0
Use of Money and Property	8	100	0	0	0	0	0	0	100	100	142
Intergovernmental	9	80	4,776	0	0	0		0	4,856	4,720	3,400
Charges for Fees & Service	10	0	0		0	0	0	0	0	0	0
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	0	0		0	0	0	0	0	0	42
Sub-Total Revenues	13	8,889	4,776	0	0	0	0	0	13,665	13,026	11,568
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	0
Total Revenues and Other Sources	17	8,889	4,776	0	0	0	0	0	13,665	13,026	11,568
Expenditures & Other Financing Uses											
Public Safety	18	1,300	0	0			0		1,300	1,100	1,340
Public Works	19	800	1,800	0			0		2,600	2,700	2,063
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	860	0	0			0		860	760	760
Community and Economic Development	22	50	0	0			0		50	50	150
General Government	23	2,900	0	0			0		2,900	3,100	7,312
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	5,910	1,800	0	0	0	0	0	7,710	7,710	11,625
Business Type Proprietary: Enterprise & ISF	27							0	0	0	0
Total Gov & Bus Type Expenditures	28	5,910	1,800	0	0	0	0	0	7,710	7,710	11,625
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	5,910	1,800	0	0	0	0	0	7,710	7,710	11,625
Excess Revenues & Other Sources Over	31										
(Under) Expenditures/Transfers Out	32	2,979	2,976	0	0	0	0	0	5,955	5,316	-57
Beginning Fund Balance July 1	33	16,246	4,389	0	0	0	0	0	20,635	15,319	15,376
Ending Fund Balance June 30	34	19,225	7,365	0	0	0	0	0	26,590	20,635	15,319

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

City Name: Cotter

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

AFFIDAVIT OF POSTING

City of Cotter, 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 Cotter
was posted on February 2, 2015 at the following locations:

Cotter City Hall

Location #1

Columbus Junction City Hall

Location #2

Columbus Junction Public Library

Location #3

Attested to on behalf of the City of Cotter by:

[Julie Heindel](#)

Print Name

Signature

Date