

57-544

Adoption of Budget and Certification of City Taxes

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

The City of: Fairfax County Name: LINN Date Budget Adopted: 3/10/2015
(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.

319-846-2204

Telephone Number

Signature

County Auditor Date Stamp

January 1, 2014 Property Valuations

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	2a <u>78,160,715</u>	2b <u>76,851,137</u>	2,123
DEBT SERVICE	3a <u>113,995,526</u>	3b <u>112,685,948</u>	
Ag Land	4a <u>556,854</u>		

TAXES LIEVED

Code Sec.	Dollar Limit	Purpose	(A) Request with Utility Replacement	(B) Property Taxes Levied	(C) Rate
384.1	8.10000	Regular General levy	5 619,220	608,845	43 7.92239
(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)	25 619,220	608,845	
384.1	3.00375	Ag Land	26 1,673	1,673	63 3.00375
		Total General Fund Tax Levies (25 + 26)	27 620,893	610,518	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	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)	42 620,893	610,518	72 7.92239

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

Fairfax

		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	855,160	260,406	43,489	0	0	0	1,159,055	400,310	1,559,365	
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	4,302,230	465,980	733,777	4,880,963	0	0	10,382,950	769,689	11,152,639	
Actual Expenditures Except End Bal (pg 12, line 259) *	3	3,112,805	505,445	766,101	4,880,963	0	0	9,265,314	763,354	10,028,668	
Ending Fund Balance June 30 (pg 12, line 261) *	4	2,044,585	220,941	11,165	0	0	0	2,276,691	406,645	2,683,336	
(2)											
** Re-Estimated FY 2015											
Beginning Fund Balance	5	2,044,585	220,941	11,165	0	0	0	2,276,691	406,645	2,683,336	
Re-Est Revenues	6	2,316,727	482,000	888,461	3,157,877	0	0	6,845,065	1,918,500	8,763,565	
Re-Est Expenditures	7	2,664,530	341,559	851,795	3,115,002	0	0	6,972,886	717,369	7,690,255	
Ending Fund Balance	8	1,696,782	361,382	47,831	42,875	0	0	2,148,870	1,607,776	3,756,646	
(3)											
** Budget FY 2016											
Beginning Fund Balance	9	1,696,782	361,382	47,831	42,875	0	0	2,148,870	1,607,776	3,756,646	
Revenues	10	957,967	451,239	899,000	1,214,858	0	0	3,523,064	787,870	4,310,934	
Expenditures	11	2,224,769	808,097	920,395	1,257,733	0	0	5,210,994	2,110,402	7,321,396	
Ending Fund Balance	12	429,980	4,524	26,436	0	0	0	460,940	285,244	746,184	

* 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 _____ **Fairfax**

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	85,000							85,000	82,000	82,823
Jail	2								0	0	0
Emergency Management	3	600							600	600	88
Flood Control	4								0	0	0
Fire Department	5	682,115	0						682,115	277,377	337,891
Ambulance	6								0	0	0
Building Inspections	7	114,100	20,000						134,100	50,500	56,386
Miscellaneous Protective Services	8								0	0	0
Animal Control	9	2,000							2,000	2,000	1,655
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	883,815	20,000				0		903,815	412,477	478,843
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	202,500	429,800						632,300	186,250	1,925,807
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		30,000						30,000	27,000	0
Traffic Control and Safety	15		2,500						2,500	13,000	0
Snow Removal	16		0						0	0	0
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								0	0	0
Other Public Works	21	137,911	95,000						232,911	1,066,000	0
TOTAL (lines 12 - 21)	22	340,411	557,300				0		897,711	1,292,250	1,925,807
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	161,379	0						161,379	186,803	159,308
Museum, Band and Theater	32								0	0	0
Parks	33	315,000	200,000	0					515,000	793,500	607,751
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	476,379	200,000				0		676,379	980,303	767,059

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	13,000							13,000	2,500	5,257
Economic Development	40								0	0	0
Housing and Urban Renewal	41								0	0	0
Planning & Zoning	42	500							500	500	242
Other Com & Econ Development	43	60,000							60,000	0	0
	44										
TOTAL (lines 39 - 44)	45	73,500	0	0			0		73,500	3,000	5,499
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46	12,500							12,500	12,500	10,458
Clerk, Treasurer, & Finance Adm.	47	102,500							102,500	58,100	82,614
Elections	48	4,000							4,000	0	3,269
Legal Services & City Attorney	49	20,000							20,000	10,000	12,071
City Hall & General Buildings	50	31,000	0						31,000	16,000	51,040
Tort Liability	51	4,000							4,000	3,500	3,587
Other General Government	52	217,400	0						217,400	115,000	107,790
TOTAL (lines 46 - 52)	53	391,400	0	0			0		391,400	215,100	270,829
DEBT SERVICE	54				1,257,733				1,257,733	1,132,877	1,571,771
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	2,165,505	777,300	0	1,257,733	0	0		4,200,538	4,036,007	5,019,808
BUSINESS TYPE ACTIVITIES Proprietary: Enterprise & Budgeted ISF											
Water Utility	59							1,185,300	1,185,300	210,500	179,941
Sewer Utility	60							533,300	533,300	173,000	233,649
Electric Utility	61							0	0	0	0
Gas Utility	62							0	0	0	0
Airport	63							0	0	0	0
Landfill/Garbage	64							155,400	155,400	122,000	114,300
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							7,000	7,000	7,000	13,292
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							1,881,000	1,881,000	512,500	541,182
TOTAL ALL EXPENDITURES (lines 58+74)	74	2,165,505	777,300	0	1,257,733	0	0	1,881,000	6,081,538	4,548,507	5,560,990
Regular Transfers Out	75	59,264	30,797					229,402	319,463	2,289,953	3,674,731
Internal TIF Loan / Repayment Transfers Out	76			920,395					920,395	851,795	792,947
Total ALL Transfers Out	77	59,264	30,797	920,395	0	0	0	229,402	1,239,858	3,141,748	4,467,678
Total Expenditures & Fund Transfers Out (lines 75+76)	78	2,224,769	808,097	920,395	1,257,733	0	0	2,110,402	7,321,396	7,690,255	10,028,668
Ending Fund Balance June 30	79	429,980	4,524	26,436	0	0	0	285,244	746,184	3,756,646	2,683,336

* 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	610,518	0		0	0			610,518	592,018	580,825
	2								0	0	0
	3	610,518	0		0	0			610,518	592,018	580,825
	4								0	0	0
	5			898,000					898,000	887,461	706,060
Other City Taxes:											
	6	10,375	0		0	0			10,375	0	0
	7	0							0	0	8,542
	8								0	0	0
	9								0	0	0
	10								0	0	0
	11								0	0	0
	12		240,000						240,000	252,000	253,948
	13	10,375	240,000		0	0			250,375	252,000	262,490
	14	56,000						2,500	58,500	47,000	44,617
	15	9,720	0	1,000				18,020	28,740	21,500	24,392
Intergovernmental:											
	16	25,100							25,100	556,686	87,183
	17		211,239						211,239	230,000	211,989
	18	16,382	0	0	0	0		0	16,382	7,559	2,655
	19	147,582							147,582	146,998	141,244
	20	189,064	211,239	0	0	0		0	400,303	941,243	443,071
Charges for Fees & Service:											
	21							234,000	234,000	230,000	236,913
	22							381,500	381,500	381,500	383,624
	23								0	0	0
	24								0	0	0
	25								0	0	0
	26								0	0	0
	27							151,850	151,850	119,000	117,777
	28								0	0	0
	29								0	0	0
	30								0	0	0
	31								0	0	0
	32								0	0	0
	33	3,790							3,790	4,095	3,832
	34	3,790	0		0	0	0	767,350	771,140	734,595	742,146
	35								0	0	0
	36	53,500							53,500	59,000	60,785
Other Financing Sources:											
	37	25,000	0		294,463			0	319,463	2,289,953	3,674,731
	38			0	920,395			0	920,395	851,795	792,947
	39	25,000	0	0	1,214,858	0	0	0	1,239,858	3,141,748	4,467,678
	40				0				0	2,025,000	3,810,475
	41	0							0	62,000	10,100
	42	25,000	0	0	1,214,858	0	0	0	1,239,858	5,228,748	8,288,253
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)											
	43	957,967	451,239	899,000	1,214,858	0	0	787,870	4,310,934	8,763,565	11,152,639
	44	1,696,782	361,382	47,831	42,875	0	0	1,607,776	3,756,646	2,683,336	1,559,365
	45	2,654,749	812,621	946,831	1,257,733	0	0	2,395,646	8,067,580	11,446,901	12,712,004

CITY OF

Fairfax

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	610,518	0		0	0			610,518	592,018	580,825
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	610,518	0		0	0			610,518	592,018	580,825
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			898,000					898,000	887,461	706,060
Other City Taxes	6	10,375	240,000		0	0			250,375	252,000	262,490
Licenses & Permits	7	56,000	0					2,500	58,500	47,000	44,617
Use of Money and Property	8	9,720	0	1,000	0	0	0	18,020	28,740	21,500	24,392
Intergovernmental	9	189,064	211,239	0	0	0		0	400,303	941,243	443,071
Charges for Fees & Service	10	3,790	0		0	0		767,350	771,140	734,595	742,146
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	53,500	0		0	0	0	0	53,500	59,000	60,785
Sub-Total Revenues	13	932,967	451,239	899,000	0	0	0	787,870	3,071,076	3,534,817	2,864,386
Other Financing Sources:											
Total Transfers In	14	25,000	0	0	1,214,858	0	0	0	1,239,858	3,141,748	4,467,678
Proceeds of Debt	15	0	0	0	0	0		0	0	2,025,000	3,810,475
Proceeds of Capital Asset Sales	16	0	0	0	0	0		0	0	62,000	10,100
Total Revenues and Other Sources	17	957,967	451,239	899,000	1,214,858	0	0	787,870	4,310,934	8,763,565	11,152,639
Expenditures & Other Financing Uses											
Public Safety	18	883,815	20,000	0			0		903,815	412,477	478,843
Public Works	19	340,411	557,300	0			0		897,711	1,292,250	1,925,807
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	476,379	200,000	0			0		676,379	980,303	767,059
Community and Economic Development	22	73,500	0	0			0		73,500	3,000	5,499
General Government	23	391,400	0	0			0		391,400	215,100	270,829
Debt Service	24	0	0	0	1,257,733		0		1,257,733	1,132,877	1,571,771
Capital Projects	25	0	0	0		0	0		0	0	0
Total Government Activities Expenditures	26	2,165,505	777,300	0	1,257,733	0	0		4,200,538	4,036,007	5,019,808
Business Type Proprietary: Enterprise & ISF	27							1,881,000	1,881,000	512,500	541,182
Total Gov & Bus Type Expenditures	28	2,165,505	777,300	0	1,257,733	0	0	1,881,000	6,081,538	4,548,507	5,560,990
Total Transfers Out	29	59,264	30,797	920,395	0	0	0	229,402	1,239,858	3,141,748	4,467,678
Total ALL Expenditures/Fund Transfers Out	30	2,224,769	808,097	920,395	1,257,733	0	0	2,110,402	7,321,396	7,690,255	10,028,668
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-1,266,802	-356,858	-21,395	-42,875	0	0	-1,322,532	-3,010,462	1,073,310	1,123,971
Beginning Fund Balance July 1	33	1,696,782	361,382	47,831	42,875	0	0	1,607,776	3,756,646	2,683,336	1,559,365
Ending Fund Balance June 30	34	429,980	4,524	26,436	0	0	0	285,244	746,184	3,756,646	2,683,336

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

City Name: Fairfax

Fiscal Year
2016

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Project Name	Amount of Issue	Date Certified to County Auditor	Principal Due FY 2016	Interest Due FY 2016	Bond Reg/Other Fees Due FY 2016	Total Obligation Due FY 2016	Paid from Funds OTHER THAN Current Year Property Taxes	Amount Paid by Current Year Debt Service Levy
(1) D/S BACKFILL REVENUE								0
(2) GO Corporate Purpose Refunding Note - Series 2008A	560,000	03-01-08	75,000	4,930	600	80,530	80,530	0
(3) Sewer Revenue Bond-Wastewater Treatment Facility	2,400,000	N/A	133,000	56,580	4,715	194,295	194,295	0
(4) Go Corporate Purpose Note - Series 2009	790,000	03-11-09	75,000	19,585	600	95,185	95,185	0
(5) SRF GO Water Improvement Note	139,000	N/A	5,000	2,640	220	7,860	7,860	0
(6) GO Corporate Purpose Note - Series 2014	1,330,000	03-26-2014	100,000	29,728	500	130,228	130,228	0
(7) GO Corporate Purpose Note - Series 2011A	540,000	04-27-11	50,000	11,810	500	62,310	62,310	0
(8) GO Corporate Purpose Note - Series 2011B	2,260,000	10-26-11	175,000	40,890	500	216,390	216,390	0
(9) GO Corporate Purpose Bonds - Series 2012	590,000	05-23-12	90,000	4,470	500	94,970	94,970	0
(10) GO Corporate Purpose Bonds - Series 2013	2,485,000	08-28-2013	195,000	45,343	500	240,843	240,843	0
(11) GO Corporate Purpose Bonds - Series 2015	2,150,000		50,000	41,748	43,375	135,123	135,123	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			948,000	257,724	52,010	1,257,734	1,257,734	0

