

# 09-068

## Adoption of Budget and Certification of City Taxes

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

The City of: Readlyn County Name: BREMER Date Budget Adopted: 3/9/2015  
(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.

319-279-3411  
Telephone Number

Signature

County Auditor Date Stamp

### January 1, 2014 Property Valuations

	Regular	2a	With Gas & Electric	2b	Without Gas & Electric	Last Official Census
			25,627,109		25,537,762	808
<b>DEBT SERVICE</b>		3a	25,736,099	3b	25,646,752	
Ag Land		4a	49,238			

### 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	5 207,580	206,856	43 8.10000
<b>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 24,000	23,916	52 0.93651
12(21)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462	0	465 0
<b>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	0	61 0
28E.22	1.50000	Unified Law Enforcement	24	0	62 0
<b>Total General Fund Regular Levies (5 thru 24)</b>			25 231,580	230,772	
384.1	3.00375	Ag Land	26 148	148	63 3.00375
<b>Total General Fund Tax Levies (25 + 26)</b>			27 231,728	230,920	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 14,269	14,219	0.55679
Rules	Amt Nec	Other Employee Benefits	31 21,748	21,672	0.84863
<b>Total Employee Benefit Levies (29,30,31)</b>			32 36,017	35,891	65 1.40542
<b>Sub Total Special Revenue Levies (28+32)</b>			33 36,017	35,891	
<b>Valuation</b>					
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 0	0	Do Not Add
<b>Total Special Revenue Levies</b>			39 36,017	35,891	
384.4	Amt Nec	Debt Service Levy 76.10(6)	40 55,425	55,233	70 2.15359
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41	0	71 0
<b>Total Property Taxes (27+39+40+41)</b>			42 323,170	322,044	72 12.59552

### 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 **Readlyn**

		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	133,114	151,137	10,344	6,836	123,897	0	425,328	814,543	1,239,871
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	334,490	155,468	3,389	54,253	3,010	0	550,610	1,039,225	1,589,835
Actual Expenditures Except End Bal (pg 12, line 259) *	3	300,644	213,207	10,189	0	50,589	0	574,629	829,988	1,404,617
Ending Fund Balance June 30 (pg 12, line 261) *	4	166,960	93,398	3,544	61,089	76,318	0	401,309	1,023,780	1,425,089
<b>(2)</b>										
<b>** Re-Estimated FY 2015</b>										
Beginning Fund Balance	5	166,960	93,398	3,544	61,089	76,318	0	401,309	1,023,780	1,425,089
Re-Est Revenues	6	346,230	150,737	3,389	56,328	3,000	0	559,684	1,040,900	1,600,584
Re-Est Expenditures	7	320,450	120,855	4,400	55,750	0	0	501,455	965,430	1,466,885
Ending Fund Balance	8	192,740	123,280	2,533	61,667	79,318	0	459,538	1,099,250	1,558,788
<b>(3)</b>										
<b>** Budget FY 2016</b>										
Beginning Fund Balance	9	192,740	123,280	2,533	61,667	79,318	0	459,538	1,099,250	1,558,788
Revenues	10	374,161	157,276	3,390	56,588	5,500	0	596,915	1,064,500	1,661,415
Expenditures	11	344,133	110,517	0	55,425	0	0	510,075	985,500	1,495,575
Ending Fund Balance	12	222,768	170,039	5,923	62,830	84,818	0	546,378	1,178,250	1,724,628

\* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2014

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

**CITY OF** \_\_\_\_\_ **Readlyn**

**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	68,683	19,817						88,500	86,500	80,966
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	35,000							35,000	32,500	20,909
Ambulance	6	500							500	500	500
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8	12,500							12,500	12,500	9,494
Animal Control	9	100							100	100	8
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	116,783	19,817				0		136,600	132,100	111,877
<b>PUBLIC WORKS</b>											
Roads, Bridges, & Sidewalks	12	65,700	78,300						144,000	136,000	234,769
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14								0	0	0
Traffic Control and Safety	15								0	0	0
Snow Removal	16		8,500						8,500	9,500	11,018
Highway Engineering	17								0	0	0
Street Cleaning	18		1,500						1,500	1,500	11,323
Airport (if not Enterprise)	19								0	0	0
Garbage (if not Enterprise)	20								0	0	0
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	65,700	88,300				0		154,000	147,000	257,110
<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	1,650							1,650	1,500	830
Community Mental Health	28	300							300	300	300
Other Health and Social Services	29	500							500	250	250
TOTAL (lines 23 - 29)	30	2,450	0				0		2,450	2,050	1,380
<b>CULTURE &amp; RECREATION</b>											
Library Services	31	58,000							58,000	57,000	56,419
Museum, Band and Theater	32	1,100							1,100	1,100	1,049
Parks	33	30,600	2,400						33,000	33,500	31,039
Recreation	34								0	0	0
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36								0	0	0
Other Culture and Recreation	37	1,000							1,000	1,000	0
TOTAL (lines 31 - 37)	38	90,700	2,400				0		93,100	92,600	88,507

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		500							500	1,250	250
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		500	0	0			0		500	1,250	250
<b>GENERAL GOVERNMENT</b>												
Mayor, Council, & City Manager	46		7,500							7,500	7,250	6,333
Clerk, Treasurer, & Finance Adm.	47		14,500							14,500	13,500	13,804
Elections	48		1,800							1,800	0	1,460
Legal Services & City Attorney	49		2,000							2,000	3,000	1,049
City Hall & General Buildings	50		29,200							29,200	25,250	16,498
Tort Liability	51		7,500							7,500	7,500	5,238
Other General Government	52									0	0	7,345
TOTAL (lines 46 - 52)	53		62,500	0	0			0		62,500	56,500	51,727
<b>DEBT SERVICE</b>	54					55,425				55,425	55,750	0
Gov Capital Projects	55									0	0	50,589
TIF Capital Projects	56									0	0	0
<b>TOTAL CAPITAL PROJECTS</b>	57		0	0	0		0	0		0	0	50,589
<b>TOTAL Government Activities Expenditures</b> (lines 11+22+30+38+45+53+54+57)	58		338,633	110,517	0	55,425	0	0		504,575	487,250	561,440
<b>BUSINESS TYPE ACTIVITIES</b>												
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>												
Water Utility	59								103,500	103,500	96,000	78,606
Sewer Utility	60								100,200	100,200	141,715	71,977
Electric Utility	61								689,300	689,300	628,000	580,678
Gas Utility	62								0	0	0	0
Airport	63								0	0	0	0
Landfill/Garbage	64								55,000	55,000	55,000	58,681
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								7,500	7,500	7,500	1,186
Other Business Type (city hosp., ISF, parking, etc.)	69								0	0	0	0
Enterprise DEBT SERVICE	70								0	0	37,215	38,860
Enterprise CAPITAL PROJECTS	71								0	0	0	0
Enterprise TIF CAPITAL PROJECTS	72								0	0	0	0
<b>TOTAL Business Type Expenditures (lines 59 - 73)</b>	73								955,500	955,500	965,430	829,988
<b>TOTAL ALL EXPENDITURES (lines 58+74)</b>	74		338,633	110,517	0	55,425	0	0	955,500	1,460,075	1,452,680	1,391,428
Regular Transfers Out	75		5,500						30,000	35,500	9,805	3,000
Internal TIF Loan / Repayment Transfers Out	76								0	0	4,400	10,189
<b>Total ALL Transfers Out</b>	77		5,500	0	0	0	0	0	30,000	35,500	14,205	13,189
<b>Total Expenditures &amp; Fund Transfers Out (lines 75+76)</b>	78		344,133	110,517	0	55,425	0	0	985,500	1,495,575	1,466,885	1,404,617
<b>Ending Fund Balance June 30</b>	79		222,768	170,039	5,923	62,830	84,818	0	1,178,250	1,724,628	1,558,788	1,425,089

\* 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>											
Taxes Levied on Property	1	230,920	35,891		55,233	0			322,044	317,758	308,048
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	230,920	35,891		55,233	0			322,044	317,758	308,048
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5			3,390					3,390	3,389	3,389
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	808	126		192	0			1,126	1,135	1,111
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	38,000	38,000						76,000	76,000	75,806
Subtotal - Other City Taxes (lines 6 thru 12)	13	38,808	38,126		192	0			77,126	77,135	76,917
Licenses & Permits	14	1,055							1,055	1,055	665
Use of Money & Property	15	3,500						6,500	10,000	10,000	13,489
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		82,500						82,500	78,000	80,682
Other State Grants & Reimbursements	18	4,878	759	0	1,163	0		0	6,800	3,542	0
Local Grants & Reimbursements	19	40,000							40,000	40,000	31,392
Subtotal - Intergovernmental (lines 16 thru 19)	20	44,878	83,259	0	1,163	0		0	129,300	121,542	112,074
Charges for Fees & Service:											
Water Utility	21							110,000	110,000	108,000	108,273
Sewer Utility	22							200,000	200,000	200,000	192,988
Electric Utility	23							675,000	675,000	650,000	647,701
Gas Utility	24								0	0	0
Parking	25								0	0	0
Airport	26								0	0	0
Landfill/Garbage	27							55,500	55,500	55,500	54,134
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							17,500	17,500	17,000	17,668
Other Fees & Charges for Service	33								0	0	326
Subtotal - Charges for Service (lines 21 thru 33)	34	0	0		0	0	0	1,058,000	1,058,000	1,030,500	1,021,090
Special Assessments	35								0	0	0
Miscellaneous	36	25,000							25,000	25,000	40,974
Other Financing Sources:											
Regular Operating Transfers In	37	30,000				5,500			35,500	9,805	3,000
Internal TIF Loan Transfers In	38								0	4,400	10,189
Subtotal ALL Operating Transfers In	39	30,000	0	0	0	5,500	0	0	35,500	14,205	13,189
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	30,000	0	0	0	5,500	0	0	35,500	14,205	13,189
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43	374,161	157,276	3,390	56,588	5,500	0	1,064,500	1,661,415	1,600,584	1,589,835
Beginning Fund Balance July 1	44	192,740	123,280	2,533	61,667	79,318	0	1,099,250	1,558,788	1,425,089	1,239,871
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	566,901	280,556	5,923	118,255	84,818	0	2,163,750	3,220,203	3,025,673	2,829,706

**CITY OF**  
**Readlyn**  
**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	230,920	35,891		55,233	0			322,044	317,758	308,048
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	230,920	35,891		55,233	0			322,044	317,758	308,048
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			3,390					3,390	3,389	3,389
Other City Taxes	6	38,808	38,126		192	0			77,126	77,135	76,917
Licenses & Permits	7	1,055	0					0	1,055	1,055	665
Use of Money and Property	8	3,500	0	0	0	0	0	6,500	10,000	10,000	13,489
Intergovernmental	9	44,878	83,259	0	1,163	0		0	129,300	121,542	112,074
Charges for Fees & Service	10	0	0		0	0	0	1,058,000	1,058,000	1,030,500	1,021,090
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	25,000	0		0	0	0	0	25,000	25,000	40,974
Sub-Total Revenues	13	344,161	157,276	3,390	56,588	0	0	1,064,500	1,625,915	1,586,379	1,576,646
<b>Other Financing Sources:</b>											
Total Transfers In	14	30,000	0	0	0	5,500	0	0	35,500	14,205	13,189
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	374,161	157,276	3,390	56,588	5,500	0	1,064,500	1,661,415	1,600,584	1,589,835
<b>Expenditures &amp; Other Financing Uses</b>											
Public Safety	18	116,783	19,817	0			0		136,600	132,100	111,877
Public Works	19	65,700	88,300	0			0		154,000	147,000	257,110
Health and Social Services	20	2,450	0	0			0		2,450	2,050	1,380
Culture and Recreation	21	90,700	2,400	0			0		93,100	92,600	88,507
Community and Economic Development	22	500	0	0			0		500	1,250	250
General Government	23	62,500	0	0			0		62,500	56,500	51,727
Debt Service	24	0	0	0	55,425		0		55,425	55,750	0
Capital Projects	25	0	0	0		0	0		0	0	50,589
Total Government Activities Expenditures	26	338,633	110,517	0	55,425	0	0		504,575	487,250	561,440
Business Type Proprietary: Enterprise & ISF	27							955,500	955,500	965,430	829,988
Total Gov & Bus Type Expenditures	28	338,633	110,517	0	55,425	0	0	955,500	1,460,075	1,452,680	1,391,428
Total Transfers Out	29	5,500	0	0	0	0	0	30,000	35,500	14,205	13,189
Total ALL Expenditures/Fund Transfers Out	30	344,133	110,517	0	55,425	0	0	985,500	1,495,575	1,466,885	1,404,617
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	30,028	46,759	3,390	1,163	5,500	0	79,000	165,840	133,699	185,218
Beginning Fund Balance July 1	33	192,740	123,280	2,533	61,667	79,318	0	1,099,250	1,558,788	1,425,089	1,239,871
Ending Fund Balance June 30	34	222,768	170,039	5,923	62,830	84,818	0	1,178,250	1,724,628	1,558,788	1,425,089

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

City Name: Readlyn

Fiscal Year  
2016

(A) Project Name	(B) Amount of Issue	(C) Date Certified to County Auditor	(D) Principal Due FY 2016	(E) Interest Due FY 2016 +	(F) Bond Reg/Other Fees Due FY 2016 +	(G) Total Obligation Due FY 2016 =	(H) Paid from Funds OTHER THAN Current Year Property Taxes -	(I) Amount Paid by Current Year Debt Service Levy =
(1) D/S BACKFILL REVENUE								0
(2) Wastewater Project Pre Levy		March 2013	50,000	4,925	500	55,425		55,425
(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			50,000	4,925	500	55,425	0	55,425

