

13-111

Adoption of Budget and Certification of City Taxes

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

The City of: Rockwell City County Name: CALHOUN 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.

712-297-7041
Telephone Number

Signature

County Auditor Date Stamp

January 1, 2014 Property Valuations

	Regular	2a	With Gas & Electric	2b	Without Gas & Electric	3b	Last Official Census
			33,587,663		31,989,190		1,709
DEBT SERVICE		3a	33,662,900		32,064,427		
Ag Land		4a	1,612,386				

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	5 272,060	259,112	43 8.10000
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 85,000	80,955	52 2.53069
12(21)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462	0	465 0
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)			25 357,060	340,067	
384.1	3.00375	Ag Land	26 4,843	4,843	63 3.00375
Total General Fund Tax Levies (25 + 26)			27 361,903	344,910	Do Not Add
Special Revenue Levies					
384.8	0.27000	Emergency (if general fund at levy limit)	28 9,069	8,637	64 0.27000
384.6	Amt Nec	Police & Fire Retirement	29	0	0
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30 56,071	53,402	1.66939
Rules	Amt Nec	Other Employee Benefits	31 250,793	238,858	7.46682
Total Employee Benefit Levies (29,30,31)			32 306,864	292,260	65 9.13621
Sub Total Special Revenue Levies (28+32)			33 315,933	300,897	
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			39 315,933	300,897	
384.4	Amt Nec	Debt Service Levy 76.10(6)	40 150,191	143,059	70 4.46162
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41	0	71 0
Total Property Taxes (27+39+40+41)			42 828,027	788,866	72 24.49852

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

Rockwell City

		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	830,394	547,003	48,995	0	43,660	56,550	1,526,602	1,302,534	2,829,136
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	743,360	698,905	2,795	65,175	408,485	350	1,919,070	931,467	2,850,537
Actual Expenditures Except End Bal (pg 12, line 259) *	3	925,686	417,294	2,795	65,190	300,238	0	1,711,203	817,335	2,528,538
Ending Fund Balance June 30 (pg 12, line 261) *	4	648,068	828,614	48,995	-15	151,907	56,900	1,734,469	1,416,666	3,151,135
(2)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Re-Estimated FY 2015										
Beginning Fund Balance	5	648,068	828,614	48,995	-15	151,907	56,900	1,734,469	1,416,666	3,151,135
Re-Est Revenues	6	692,092	585,648	3,100	58,493	0	300	1,339,633	796,500	2,136,133
Re-Est Expenditures	7	691,198	545,136	3,100	54,666	0	0	1,294,100	791,418	2,085,518
Ending Fund Balance	8	648,962	869,126	48,995	3,812	151,907	57,200	1,780,002	1,421,748	3,201,750
(3)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2016										
Beginning Fund Balance	9	648,962	869,126	48,995	3,812	151,907	57,200	1,780,002	1,421,748	3,201,750
Revenues	10	672,155	628,449	3,100	157,357	0	300	1,461,361	945,500	2,406,861
Expenditures	11	676,699	554,255	3,100	153,317	0	0	1,387,371	799,229	2,186,600
Ending Fund Balance	12	644,418	943,320	48,995	7,852	151,907	57,500	1,853,992	1,568,019	3,422,011

* 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 Rockwell City

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		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	203,726	172,640						376,366	403,174	360,143
Jail	2								0	0	0
Emergency Management	3	750							750	720	850
Flood Control	4								0	0	0
Fire Department	5	16,150	15,798						31,948	22,824	16,347
Ambulance	6	0	0						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	220,626	188,438				0		409,064	426,718	377,340
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	0	237,993						237,993	247,593	164,943
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		32,000						32,000	26,500	26,375
Traffic Control and Safety	15								0	0	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	14,005							14,005	14,005	18,377
Garbage (if not Enterprise)	20	122,518	3,080						125,598	125,990	118,956
Other Public Works	21	0							0	0	0
TOTAL (lines 12 - 21)	22	136,523	273,073				0		409,596	414,088	328,651
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	9,000							9,000	9,000	16,000
Community Mental Health	28								0	0	0
Other Health and Social Services	29	597							597	597	597
TOTAL (lines 23 - 29)	30	9,597	0				0		9,597	9,597	16,597
CULTURE & RECREATION											
Library Services	31	64,588	21,531						86,119	78,882	81,480
Museum, Band and Theater	32								0	0	0
Parks	33	17,259	4,341						21,600	20,214	90,369
Recreation	34	63,650	8,988						72,638	52,825	49,037
Cemetery	35	15,200	800						16,000	15,296	62,037
Community Center, Zoo, & Marina	36	19,850	2,111						21,961	20,570	21,802
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	180,547	37,771				0		218,318	187,787	304,725

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	0
Economic Development	40		2,500		3,100					5,600	5,100	12,525
Housing and Urban Renewal	41		0							0	0	34,628
Planning & Zoning	42									0	0	0
Other Com & Econ Development	43									0	0	0
TOTAL (lines 39 - 44)	45		2,500	0	3,100			0		5,600	5,100	47,153
GENERAL GOVERNMENT												
Mayor, Council, & City Manager	46									0	0	3,000
Clerk, Treasurer, & Finance Adm.	47									0	0	10,339
Elections	48									0	0	1,503
Legal Services & City Attorney	49									0	0	2,200
City Hall & General Buildings	50									0	0	6,653
Tort Liability	51		85,000							85,000	85,000	80,000
Other General Government	52		41,906	14,843						56,749	55,771	100,689
TOTAL (lines 46 - 52)	53		126,906	14,843	0			0		141,749	140,771	204,384
DEBT SERVICE	54					153,317				153,317	54,666	65,190
Gov Capital Projects	55						0			0	0	300,238
TIF Capital Projects	56									0	0	0
TOTAL CAPITAL PROJECTS	57		0	0	0		0	0		0	0	300,238
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58		676,699	514,125	3,100	153,317	0	0		1,347,241	1,238,727	1,644,278
BUSINESS TYPE ACTIVITIES												
Proprietary: Enterprise & Budgeted ISF												
Water Utility	59								450,821	450,821	460,421	408,934
Sewer Utility	60								348,408	348,408	330,997	408,401
Electric Utility	61								0	0	0	0
Gas Utility	62								0	0	0	0
Airport	63								0	0	0	0
Landfill/Garbage	64								0	0	0	0
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								0	0	0	0
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								799,229	799,229	791,418	817,335
TOTAL ALL EXPENDITURES (lines 58+74)	74		676,699	514,125	3,100	153,317	0	0	799,229	2,146,470	2,030,145	2,461,613
Regular Transfers Out	75		0	40,130		0	0		0	40,130	55,373	66,925
Internal TIF Loan / Repayment Transfers Out	76									0	0	0
Total ALL Transfers Out	77		0	40,130	0	0	0	0	0	40,130	55,373	66,925
Total Expenditures & Fund Transfers Out (lines 75+76)	78		676,699	554,255	3,100	153,317	0	0	799,229	2,186,600	2,085,518	2,528,538
Ending Fund Balance June 30	79		644,418	943,320	48,995	7,852	151,907	57,500	1,568,019	3,422,011	3,201,750	3,151,135

* 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	344,910	300,897		143,059	0			788,866	705,137	634,324
	2								0	0	0
	3	344,910	300,897		143,059	0			788,866	705,137	634,324
	4								0	0	0
	5								0	0	2,795
Other City Taxes:											
	6	16,993	15,036		7,132	0			39,161	0	0
	7								0	0	0
	8								0	0	0
	9								0	0	0
	10								0	0	0
	11								0	0	0
	12		104,000						104,000	104,000	128,291
	13	16,993	119,036		7,132	0			143,161	104,000	128,291
	14	4,680							4,680	4,641	4,104
	15	18,825				0	0		18,825	20,825	15,228
Intergovernmental:											
	16	0				0		0	0	0	0
	17		200,000						200,000	198,000	329,680
	18	9,624	8,516	0	4,039	0		0	22,179	9,416	1,542
	19	32,693			3,127	0			35,820	34,941	35,484
	20	42,317	208,516	0	7,166	0		0	257,999	242,357	366,706
Charges for Fees & Service:											
	21							470,500	470,500	461,500	461,453
	22							475,000	475,000	335,000	470,014
	23								0	0	0
	24								0	0	0
	25								0	0	0
	26								0	0	38,139
	27	126,500							126,500	125,000	127,541
	28								0	0	0
	29								0	0	0
	30								0	0	0
	31								0	0	0
	32								0	0	0
	33	49,300							49,300	49,400	48,667
	34	175,800	0		0	0	0	945,500	1,121,300	970,900	1,145,814
	35								0	0	0
	36	28,500	0		0	0	300		28,800	29,800	136,350
Other Financing Sources:											
	37	40,130	0		0	0		0	40,130	55,373	66,925
	38								0	0	0
	39	40,130	0	0	0	0	0	0	40,130	55,373	66,925
	40			3,100	0	0		0	3,100	3,100	350,000
	41								0	0	0
	42	40,130	0	3,100	0	0	0	0	43,230	58,473	416,925
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)											
	43	672,155	628,449	3,100	157,357	0	300	945,500	2,406,861	2,136,133	2,850,537
	44	648,962	869,126	48,995	3,812	151,907	57,200	1,421,748	3,201,750	3,151,135	2,829,136
	45	1,321,117	1,497,575	52,095	161,169	151,907	57,500	2,367,248	5,608,611	5,287,268	5,679,673

CITY OF
Rockwell City
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	344,910	300,897		143,059	0			788,866	705,137	634,324
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	344,910	300,897		143,059	0			788,866	705,137	634,324
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	2,795
Other City Taxes	6	16,993	119,036		7,132	0			143,161	104,000	128,291
Licenses & Permits	7	4,680	0					0	4,680	4,641	4,104
Use of Money and Property	8	18,825	0	0	0	0	0	0	18,825	20,825	15,228
Intergovernmental	9	42,317	208,516	0	7,166	0		0	257,999	242,357	366,706
Charges for Fees & Service	10	175,800	0		0	0		945,500	1,121,300	970,900	1,145,814
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	28,500	0		0	0	300	0	28,800	29,800	136,350
Sub-Total Revenues	13	632,025	628,449	0	157,357	0	300	945,500	2,363,631	2,077,660	2,433,612
Other Financing Sources:											
Total Transfers In	14	40,130	0	0	0	0	0	0	40,130	55,373	66,925
Proceeds of Debt	15	0	0	3,100	0	0		0	3,100	3,100	350,000
Proceeds of Capital Asset Sales	16	0	0	0	0	0	0	0	0	0	0
Total Revenues and Other Sources	17	672,155	628,449	3,100	157,357	0	300	945,500	2,406,861	2,136,133	2,850,537
Expenditures & Other Financing Uses											
Public Safety	18	220,626	188,438	0			0		409,064	426,718	377,340
Public Works	19	136,523	273,073	0			0		409,596	414,088	328,651
Health and Social Services	20	9,597	0	0			0		9,597	9,597	16,597
Culture and Recreation	21	180,547	37,771	0			0		218,318	187,787	304,725
Community and Economic Development	22	2,500	0	3,100			0		5,600	5,100	47,153
General Government	23	126,906	14,843	0			0		141,749	140,771	204,384
Debt Service	24	0	0	0	153,317		0		153,317	54,666	65,190
Capital Projects	25	0	0	0		0	0		0	0	300,238
Total Government Activities Expenditures	26	676,699	514,125	3,100	153,317	0	0		1,347,241	1,238,727	1,644,278
Business Type Proprietary: Enterprise & ISF	27							799,229	799,229	791,418	817,335
Total Gov & Bus Type Expenditures	28	676,699	514,125	3,100	153,317	0	0	799,229	2,146,470	2,030,145	2,461,613
Total Transfers Out	29	0	40,130	0	0	0	0	0	40,130	55,373	66,925
Total ALL Expenditures/Fund Transfers Out	30	676,699	554,255	3,100	153,317	0	0	799,229	2,186,600	2,085,518	2,528,538
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-4,544	74,194	0	4,040	0	300	146,271	220,261	50,615	321,999
Beginning Fund Balance July 1	33	648,962	869,126	48,995	3,812	151,907	57,200	1,421,748	3,201,750	3,151,135	2,829,136
Ending Fund Balance June 30	34	644,418	943,320	48,995	7,852	151,907	57,500	1,568,019	3,422,011	3,201,750	3,151,135

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

City Name: Rockwell City

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) Water Revenue	466,000	April 04	24,000	4,183	597	28,780	28,780	0
(3) Sewer Bond	1,733,351	June 99	110,000	8,225	235	118,460	118,460	0
(4) Sewer Bond	32,649	June 99	2,000	339	4	2,343	2,343	0
(5) Fire Truck Lease	204,577	March 06	16,619	837	0	17,456	3,126	14,330
(6) South Street water main	300,000	March 10	30,000	6,000	0	36,000		36,000
(7) High Street water main	350,000	Oct 13	31,518	9,723	0	41,241	41,241	0
(8) 2015 GO			0	99,861	0	99,861		99,861
(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			214,137	129,168	836	344,141	193,950	150,191

