

10-080

Adoption of Budget and Certification of City Taxes

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

The City of: ROWLEY County Name: BUCHANAN Date Budget Adopted: 2/12/2015
(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.

319-938-2636

Telephone Number

Signature

County Auditor Date Stamp

January 1, 2014 Property Valuations

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	2a <u>7,226,832</u>	2b <u>7,049,830</u>	264
DEBT SERVICE	3a <u>7,226,832</u>	3b <u>7,049,830</u>	
Ag Land	4a <u>110,888</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 52,500	51,214	43 7.26459
(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 12,500	12,194	52 1.72967
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 65,000	63,408	
384.1	3.00375	Ag Land	26 333	333	63 3.00375
		Total General Fund Tax Levies (25 + 26)	27 65,333	63,741	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 6,653	6,490	70 0.92060
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41	0	71 0
		Total Property Taxes (27+39+40+41)	42 71,986	70,231	72 9.91486

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

ROWLEY

		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	127,586	10,139	0	497	0	0	138,222	187,639	325,861
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	126,248	18,876	0	6,671	0	0	151,795	20,204	171,999
Actual Expenditures Except End Bal (pg 12, line 259) *	3	99,505	14,815	0	6,653	0	0	120,973	10,198	131,171
Ending Fund Balance June 30 (pg 12, line 261) *	4	154,329	14,200	0	515	0	0	169,044	197,645	366,689
(2)										
** Re-Estimated FY 2015										
Beginning Fund Balance	5	154,329	14,200	0	515	0	0	169,044	197,645	366,689
Re-Est Revenues	6	115,151	19,744	0	6,653	0	0	141,548	19,500	161,048
Re-Est Expenditures	7	102,519	19,744	0	6,653	0	0	128,916	19,000	147,916
Ending Fund Balance	8	166,961	14,200	0	515	0	0	181,676	198,145	379,821
(3)										
** Budget FY 2016										
Beginning Fund Balance	9	166,961	14,200	0	515	0	0	181,676	198,145	379,821
Revenues	10	119,978	20,470	0	6,653	0	0	147,101	19,200	166,301
Expenditures	11	100,471	19,470	0	6,653	0	0	126,594	19,200	145,794
Ending Fund Balance	12	186,468	15,200	0	515	0	0	202,183	198,145	400,328

* 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 _____ ROWLEY _____

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
<hr style="border: 1px solid black;"/>			
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	10,560							10,560	10,032	9,504
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	10,000							10,000	10,000	9,865
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	20,560	0				0		20,560	20,032	19,369
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	10,000	8,020						18,020	18,754	9,601
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		7,950						7,950	7,490	7,219
Traffic Control and Safety	15								0	0	0
Snow Removal	16		3,500						3,500	3,500	9,241
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	26,004							26,004	25,271	23,011
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	36,004	19,470				0		55,474	55,015	49,072
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	915							915	910	910
TOTAL (lines 23 - 29)	30	915	0				0		915	910	910
CULTURE & RECREATION											
Library Services	31								0	0	0
Museum, Band and Theater	32								0	0	0
Parks	33	4,500							4,500	4,500	7,421
Recreation	34								0	0	0
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36	4,200							4,200	4,500	4,281
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	8,700	0				0		8,700	9,000	11,702

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	792							792	766	752
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	792	0	0			0		792	766	752
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46	2,500							2,500	2,700	2,222
Clerk, Treasurer, & Finance Adm.	47	10,000							10,000	10,340	8,871
Elections	48								0	0	630
Legal Services & City Attorney	49	1,000							1,000	1,500	0
City Hall & General Buildings	50	3,000							3,000	2,500	5,190
Tort Liability	51	12,500							12,500	13,500	12,028
Other General Government	52	4,500							4,500	6,000	3,574
TOTAL (lines 46 - 52)	53	33,500	0	0			0		33,500	36,540	32,515
DEBT SERVICE	54				6,653				6,653	6,653	6,653
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	100,471	19,470	0	6,653	0	0		126,594	128,916	120,973
BUSINESS TYPE ACTIVITIES Proprietary: Enterprise & Budgeted ISF											
Water Utility	59								0	0	0
Sewer Utility	60							19,200	19,200	19,000	10,198
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							19,200	19,200	19,000	10,198
TOTAL ALL EXPENDITURES (lines 58+74)	74	100,471	19,470	0	6,653	0	0	19,200	145,794	147,916	131,171
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	100,471	19,470	0	6,653	0	0	19,200	145,794	147,916	131,171
Ending Fund Balance June 30	79	186,468	15,200	0	515	0	0	198,145	400,328	379,821	366,689

* 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	63,741	0		6,490	0			70,231	66,325	73,703
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	63,741	0		6,490	0			70,231	66,325	73,703
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	1,592	0		163	0			1,755	1,794	1,939
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	21,470							21,470	20,550	22,144
Subtotal - Other City Taxes (lines 6 thru 12)	13	23,062	0		163	0			23,225	22,344	24,083
Licenses & Permits	14	400							400	490	505
Use of Money & Property	15	3,900							3,900	4,500	6,799
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		19,470						19,470	18,744	18,876
Other State Grants & Reimbursements	18	0	0	0	0	0		0	0	0	0
Local Grants & Reimbursements	19	1,800	1,000						2,800	2,800	2,712
Subtotal - Intergovernmental (lines 16 thru 19)	20	1,800	20,470	0	0	0		0	22,270	21,544	21,588
Charges for Fees & Service:											
Water Utility	21								0	0	0
Sewer Utility	22							19,200	19,200	19,500	20,204
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	26,200							26,200	25,470	23,721
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	575							575	575	634
Subtotal - Charges for Service (lines 21 thru 33)	34	26,775	0		0	0	0	19,200	45,975	45,545	44,559
Special Assessments	35								0	0	0
Miscellaneous	36	300							300	300	762
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	119,978	20,470	0	6,653	0	0	19,200	166,301	161,048	171,999
Beginning Fund Balance July 1	44	166,961	14,200	0	515	0	0	198,145	379,821	366,689	325,861
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	286,939	34,670	0	7,168	0	0	217,345	546,122	527,737	497,860

CITY OF

ROWLEY

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	63,741	0		6,490	0			70,231	66,325	73,703
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	63,741	0		6,490	0			70,231	66,325	73,703
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	23,062	0		163	0			23,225	22,344	24,083
Licenses & Permits	7	400	0					0	400	490	505
Use of Money and Property	8	3,900	0	0	0	0	0	0	3,900	4,500	6,799
Intergovernmental	9	1,800	20,470	0	0	0		0	22,270	21,544	21,588
Charges for Fees & Service	10	26,775	0		0	0		19,200	45,975	45,545	44,559
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	300	0		0	0		0	300	300	762
Sub-Total Revenues	13	119,978	20,470	0	6,653	0	0	19,200	166,301	161,048	171,999
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
Total Revenues and Other Sources	17	119,978	20,470	0	6,653	0	0	19,200	166,301	161,048	171,999
Expenditures & Other Financing Uses											
Public Safety	18	20,560	0	0			0		20,560	20,032	19,369
Public Works	19	36,004	19,470	0			0		55,474	55,015	49,072
Health and Social Services	20	915	0	0			0		915	910	910
Culture and Recreation	21	8,700	0	0			0		8,700	9,000	11,702
Community and Economic Development	22	792	0	0			0		792	766	752
General Government	23	33,500	0	0			0		33,500	36,540	32,515
Debt Service	24	0	0	0	6,653		0		6,653	6,653	6,653
Capital Projects	25	0	0	0		0	0		0	0	0
Total Government Activities Expenditures	26	100,471	19,470	0	6,653	0	0		126,594	128,916	120,973
Business Type Proprietary: Enterprise & ISF	27							19,200	19,200	19,000	10,198
Total Gov & Bus Type Expenditures	28	100,471	19,470	0	6,653	0	0	19,200	145,794	147,916	131,171
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	100,471	19,470	0	6,653	0	0	19,200	145,794	147,916	131,171
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	19,507	1,000	0	0	0	0	0	20,507	13,132	40,828
Beginning Fund Balance July 1	33	166,961	14,200	0	515	0	0	198,145	379,821	366,689	325,861
Ending Fund Balance June 30	34	186,468	15,200	0	515	0	0	198,145	400,328	379,821	366,689

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

City Name: ROWLEY

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) Fire Station	75,000	Oct 98	5,576	1,077		6,653		6,653
(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			5,576	1,077	0	6,653	0	6,653

