

# 34-329

## Adoption of Budget and Certification of City Taxes

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

The City of: Rudd County Name: FLOYD 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.

641-395-2760  
Telephone Number

\_\_\_\_\_  
Signature

County Auditor Date Stamp  
 \_\_\_\_\_

### January 1, 2014 Property Valuations

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	2a <u>9,103,778</u>	2b <u>8,910,915</u>	369
<b>DEBT SERVICE</b>	3a <u>10,258,208</u>	3b <u>10,065,345</u>	
Ag Land	4a <u>606,212</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 73,741	72,178	43 8.10000
<b>(384) 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 12,000	11,746	52 1.31813
12(21)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462 _____	0	465 _____ 0
<b>(384) 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 2,458	2,406	61 0.27000
28E.22	1.50000	Unified Law Enforcement	24 _____	0	62 _____ 0
<b>Total General Fund Regular Levies (5 thru 24)</b>			25 88,199	86,330	
384.1	3.00375	Ag Land	26 1,821	1,821	63 3.00375
<b>Total General Fund Tax Levies (25 + 26)</b>			27 90,020	88,151	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 5,567	5,449	0.61150
Rules	Amt Nec	Other Employee Benefits	31 6,668	6,527	0.73244
<b>Total Employee Benefit Levies (29,30,31)</b>			32 12,235	11,976	65 1.34394
<b>Sub Total Special Revenue Levies (28+32)</b>			33 12,235	11,976	
<b>Valuation</b>					
386	As Req	With Gas & Elec	Without Gas & Elec		
	SSMID 1 (A)	(B)		34 _____	66 _____ 0
	SSMID 2 (A)	(B)		35 _____	67 _____ 0
	SSMID 3 (A)	(B)		36 _____	68 _____ 0
	SSMID 4 (A)	(B)		37 _____	69 _____ 0
	SSMID 5 (A)	(B)		555 _____	565 _____ 0
	SSMID 6 (A)	(B)		556 _____	566 _____ 0
	SSMID 7 (A)	(B)		1177 _____	_____ 0
<b>Total SSMID</b>			38 _____	0	Do Not Add
<b>Total Special Revenue Levies</b>			39 12,235	11,976	
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
<b>Total Property Taxes (27+39+40+41)</b>			42 102,255	100,127	72 11.03207

**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

**Rudd**

		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	95,758	84,339	0	0	0	0	180,097	158,844	338,941
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	124,207	74,270	0	0	0	0	198,477	102,686	301,163
Actual Expenditures Except End Bal (pg 12, line 259) *	3	111,228	62,499	0	0	0	0	173,727	80,822	254,549
Ending Fund Balance June 30 (pg 12, line 261) *	4	108,737	96,110	0	0	0	0	204,847	180,708	385,555
<b>(2)</b>		<b>General</b>	<b>Spec Rev</b>	<b>TIF Special Rev</b>	<b>Debt Serv</b>	<b>Capt Proj</b>	<b>Permanent</b>	<b>Tot Govt</b>	<b>Proprietary</b>	<b>Grand Total</b>
<b>** Re-Estimated FY 2015</b>										
Beginning Fund Balance	5	108,737	96,110	0	0	0	0	204,847	180,708	385,555
Re-Est Revenues	6	131,121	74,164	0	0	0	0	205,285	100,570	305,855
Re-Est Expenditures	7	118,017	70,899	0	0	0	0	188,916	90,936	279,852
Ending Fund Balance	8	121,841	99,375	0	0	0	0	221,216	190,342	411,558
<b>(3)</b>		<b>General</b>	<b>Spec Rev</b>	<b>TIF Special Rev</b>	<b>Debt Serv</b>	<b>Capt Proj</b>	<b>Permanent</b>	<b>Tot Govt</b>	<b>Proprietary</b>	<b>Grand Total</b>
<b>** Budget FY 2016</b>										
Beginning Fund Balance	9	121,841	99,375	0	0	0	0	221,216	190,342	411,558
Revenues	10	121,742	77,299	32,000	0	0	0	231,041	102,400	333,441
Expenditures	11	120,416	74,235	32,000	0	0	0	226,651	96,202	322,853
Ending Fund Balance	12	123,167	102,439	0	0	0	0	225,606	196,540	422,146

\* 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)
<b>PUBLIC SAFETY</b>											
Police Department/Crime Prevention	1	1,476							1,476	1,476	1,476
Jail	2								0	0	0
Emergency Management	3	100							100	100	0
Flood Control	4								0	0	0
Fire Department	5	12,755							12,755	12,755	12,752
Ambulance	6								0	0	0
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	0	92
Animal Control	9	50							50	50	0
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	14,381	0				0		14,381	14,381	14,320
<b>PUBLIC WORKS</b>											
Roads, Bridges, & Sidewalks	12	25,521	42,178						67,699	65,136	55,090
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	4,800							4,800	4,537	4,869
Traffic Control and Safety	15	400							400	400	300
Snow Removal	16	2,200							2,200	2,200	2,200
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	13,750							13,750	13,750	13,244
Other Public Works	21	300							300	300	300
TOTAL (lines 12 - 21)	22	46,971	42,178				0		89,149	86,323	76,003
<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								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
<b>CULTURE &amp; RECREATION</b>											
Library Services	31	24,334							24,334	25,800	22,085
Museum, Band and Theater	32								0	0	0
Parks	33								0	0	0
Recreation	34	2,300							2,300	700	0
Cemetery	35	500							500	500	500
Community Center, Zoo, & Marina	36								0	0	0
Other Culture and Recreation	37								0	0	1,100
TOTAL (lines 31 - 37)	38	27,134	0				0		27,134	27,000	23,685

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2016

Fiscal Years

GOVERNMENT ACTIVITIES CONT.	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)
<b>COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>											
Community Beautification	39		30,000						30,000	0	0
Economic Development	40								0	30,000	29,951
Housing and Urban Renewal	41								0	0	0
Planning & Zoning	42								0	0	0
Other Com & Econ Development	43								0	0	0
TOTAL (lines 39 - 44)	45	0	30,000	0			0		30,000	30,000	29,951
<b>GENERAL GOVERNMENT</b>											
Mayor, Council, & City Manager	46	3,300	275						3,575	3,324	2,861
Clerk, Treasurer, & Finance Adm.	47	9,600	1,782						11,382	9,867	8,952
Elections	48	1,200							1,200	437	1,122
Legal Services & City Attorney	49	500							500	700	0
City Hall & General Buildings	50	9,600							9,600	9,354	8,466
Tort Liability	51	4,700							4,700	4,500	5,458
Other General Government	52	3,030							3,030	3,030	2,909
TOTAL (lines 46 - 52)	53	31,930	2,057	0			0		33,987	31,212	29,768
<b>DEBT SERVICE</b>	54								0	0	0
Gov Capital Projects	55								0	0	0
TIF Capital Projects	56			32,000					32,000	0	0
<b>TOTAL CAPITAL PROJECTS</b>	57	0	0	32,000		0	0		32,000	0	0
<b>TOTAL Government Activities Expenditures</b> (lines 11+22+30+38+45+53+54+57)	58	120,416	74,235	32,000	0	0	0		226,651	188,916	173,727
<b>BUSINESS TYPE ACTIVITIES</b>											
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>											
Water Utility	59						51,676		51,676	50,678	46,088
Sewer Utility	60						44,526		44,526	40,258	34,734
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
<b>TOTAL Business Type Expenditures (lines 59 - 73)</b>	73						96,202		96,202	90,936	80,822
<b>TOTAL ALL EXPENDITURES (lines 58+74)</b>	74	120,416	74,235	32,000	0	0	0	96,202	322,853	279,852	254,549
Regular Transfers Out	75								0	0	0
Internal TIF Loan / Repayment Transfers Out	76								0	0	0
<b>Total ALL Transfers Out</b>	77	0	0	0	0	0	0	0	0	0	0
<b>Total Expenditures &amp; Fund Transfers Out (lines 75+76)</b>	78	120,416	74,235	32,000	0	0	0	96,202	322,853	279,852	254,549
<b>Ending Fund Balance June 30</b>	79	123,167	102,439	0	0	0	0	196,540	422,146	411,558	385,555

\* 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>											
	1	88,151	11,976		0	0			100,127	104,456	96,660
	2								0	0	0
	3	88,151	11,976		0	0			100,127	104,456	96,660
	4								0	0	0
	5			32,000					32,000	0	0
Other City Taxes:											
	6	1,869	259		0	0			2,128	2,032	2,018
	7								0	0	1,614
	8								0	0	0
	9								0	0	0
	10								0	0	0
	11								0	0	0
	12		31,000						31,000	34,000	30,764
	13	1,869	31,259		0	0			33,128	36,032	34,396
	14	675							675	775	820
	15	420	64						484	484	528
Intergovernmental:											
	16								0	0	0
	17		34,000						34,000	34,014	26,135
	18	0	0	0	0	0		0	0	0	1,177
	19	13,912							13,912	13,912	24,069
	20	13,912	34,000	0	0	0		0	47,912	47,926	51,381
Charges for Fees & Service:											
	21							52,700	52,700	50,960	52,336
	22							49,700	49,700	49,610	50,226
	23								0	0	0
	24								0	0	0
	25								0	0	0
	26								0	0	0
	27	13,000							13,000	13,000	13,300
	28								0	0	0
	29								0	0	0
	30								0	0	0
	31								0	0	0
	32								0	0	0
	33	1,715							1,715	1,712	0
	34	14,715	0		0	0	0	102,400	117,115	115,282	115,862
	35								0	0	0
	36	2,000							2,000	900	1,516
Other Financing Sources:											
	37								0	0	0
	38								0	0	0
	39	0	0	0	0	0	0	0	0	0	0
	40								0	0	0
	41								0	0	0
	42	0	0	0	0	0	0	0	0	0	0
<b>Total Revenues except for beginning fund balance</b>											
	43	121,742	77,299	32,000	0	0	0	102,400	333,441	305,855	301,163
	44	121,841	99,375	0	0	0	0	190,342	411,558	385,555	338,941
	45	243,583	176,674	32,000	0	0	0	292,742	744,999	691,410	640,104

CITY OF

Rudd

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	88,151	11,976		0	0			100,127	104,456	96,660
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	88,151	11,976		0	0			100,127	104,456	96,660
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			32,000					32,000	0	0
Other City Taxes	6	1,869	31,259		0	0			33,128	36,032	34,396
Licenses & Permits	7	675	0					0	675	775	820
Use of Money and Property	8	420	64	0	0	0	0	0	484	484	528
Intergovernmental	9	13,912	34,000	0	0	0		0	47,912	47,926	51,381
Charges for Fees & Service	10	14,715	0		0	0		102,400	117,115	115,282	115,862
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	2,000	0		0	0	0	0	2,000	900	1,516
Sub-Total Revenues	13	121,742	77,299	32,000	0	0	0	102,400	333,441	305,855	301,163
<b>Other Financing Sources:</b>											
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
<b>Total Revenues and Other Sources</b>	<b>17</b>	<b>121,742</b>	<b>77,299</b>	<b>32,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>102,400</b>	<b>333,441</b>	<b>305,855</b>	<b>301,163</b>
<b>Expenditures &amp; Other Financing Uses</b>											
Public Safety	18	14,381	0	0			0		14,381	14,381	14,320
Public Works	19	46,971	42,178	0			0		89,149	86,323	76,003
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	27,134	0	0			0		27,134	27,000	23,685
Community and Economic Development	22	0	30,000	0			0		30,000	30,000	29,951
General Government	23	31,930	2,057	0			0		33,987	31,212	29,768
Debt Service	24	0	0	0	0		0		0	0	0
Capital Projects	25	0	0	32,000		0	0		32,000	0	0
<b>Total Government Activities Expenditures</b>	<b>26</b>	<b>120,416</b>	<b>74,235</b>	<b>32,000</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>226,651</b>	<b>188,916</b>	<b>173,727</b>
Business Type Proprietary: Enterprise & ISF	27							96,202	96,202	90,936	80,822
<b>Total Gov &amp; Bus Type Expenditures</b>	<b>28</b>	<b>120,416</b>	<b>74,235</b>	<b>32,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>96,202</b>	<b>322,853</b>	<b>279,852</b>	<b>254,549</b>
<b>Total Transfers Out</b>	<b>29</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total ALL Expenditures/Fund Transfers Out</b>	<b>30</b>	<b>120,416</b>	<b>74,235</b>	<b>32,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>96,202</b>	<b>322,853</b>	<b>279,852</b>	<b>254,549</b>
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	1,326	3,064	0	0	0	0	6,198	10,588	26,003	46,614
<b>Beginning Fund Balance July 1</b>	<b>33</b>	<b>121,841</b>	<b>99,375</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>190,342</b>	<b>411,558</b>	<b>385,555</b>	<b>338,941</b>
<b>Ending Fund Balance June 30</b>	<b>34</b>	<b>123,167</b>	<b>102,439</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>196,540</b>	<b>422,146</b>	<b>411,558</b>	<b>385,555</b>

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

City Name: Rudd

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) City Facilities	265,000	August 2005	16,327	5,149		21,476	21,476	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			16,327	5,149	0	21,476	21,476	0

