

16-140

Adoption of Budget and Certification of City Taxes

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

The City of: Stanwood County Name: CEDAR Date Budget Adopted: 3/15/2015
(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.

(563) 942-3340

Telephone Number

Signature

County Auditor Date Stamp

January 1, 2014 Property Valuations

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	2a <u>17,772,266</u>	2b <u>17,478,188</u>	684
DEBT SERVICE	3a <u>18,948,094</u>	3b <u>18,654,016</u>	
Ag Land	4a <u>247,953</u>		

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	5 143,955	43 141,573	8.10000
(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 13,963	52 13,732	0.78566
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)	25 157,918	63 155,305	
384.1	3.00375	Ag Land	26 745	63 745	3.00375
		Total General Fund Tax Levies (25 + 26)	27 158,663	63 156,050	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	65 0	
		Sub Total Special Revenue Levies (28+32)	33 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	72 0	Do Not Add
		Total Special Revenue Levies	39 0		
384.4	Amt Nec	Debt Service Levy 76.10(6)	40 0	70 0	0
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41	41 0	71 0
		Total Property Taxes (27+39+40+41)	42 158,663	72 156,050	8.88566

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

Stanwood

		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	166,615	401,427	37,154	-74,313	40,633	0	571,516	130,800	702,316
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	265,536	198,687	41,465	0	0	0	505,688	216,438	722,126
Actual Expenditures Except End Bal (pg 12, line 259) *	3	318,623	78,599	16,465	61,126	0	0	474,813	220,129	694,942
Ending Fund Balance June 30 (pg 12, line 261) *	4	113,528	521,515	62,154	-135,439	40,633	0	602,391	127,109	729,500
(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	113,528	521,515	62,154	-135,439	40,633	0	602,391	127,109	729,500
Re-Est Revenues	6	349,274	168,041	25,000	84,435	0	0	626,750	219,475	846,225
Re-Est Expenditures	7	342,378	138,257	87,154	0	35,000	0	602,789	234,684	837,473
Ending Fund Balance	8	120,424	551,299	0	-51,004	5,633	0	626,352	111,900	738,252
(3)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2016										
Beginning Fund Balance	9	120,424	551,299	0	-51,004	5,633	0	626,352	111,900	738,252
Revenues	10	298,743	140,240	35,000	51,004	0	0	524,987	241,706	766,693
Expenditures	11	388,566	123,731	35,000	0	0	0	547,297	231,104	778,401
Ending Fund Balance	12	30,601	567,808	0	0	5,633	0	604,042	122,502	726,544

* 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 Stanwood

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	30,169							30,169	29,553	28,719
Jail	2								0	0	0
Emergency Management	3	2,394							2,394	5,200	5,688
Flood Control	4								0	0	4,049
Fire Department	5	23,840							23,840	42,510	36,641
Ambulance	6	11,445							11,445	8,525	4,907
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	0	0
Animal Control	9	50							50	50	24
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	67,898	0				0		67,898	85,838	80,028
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	38,430	65,473						103,903	78,074	77,112
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		18,250						18,250	18,354	15,467
Traffic Control and Safety	15		250						250	286	245
Snow Removal	16		1,000						1,000	320	141
Highway Engineering	17								0	0	0
Street Cleaning	18		800						800	0	625
Airport (if not Enterprise)	19								0	0	0
Garbage (if not Enterprise)	20	51,187							51,187	45,984	48,193
Other Public Works	21	3,000	350						3,350	0	0
TOTAL (lines 12 - 21)	22	92,617	86,123				0		178,740	143,018	141,783
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	33,811	4,350						38,161	30,180	29,090
Museum, Band and Theater	32								0	0	0
Parks	33	80,700							80,700	6,200	5,878
Recreation	34	300							300	300	300
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	114,811	4,350				0		119,161	36,680	35,268

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		1,000							1,000	1,000	18
Economic Development	40		1,833							1,833	1,833	3,666
Housing and Urban Renewal	41									0	25,000	19,403
Planning & Zoning	42		1,368							1,368	1,000	1,455
Other Com & Econ Development	43									0	0	0
TOTAL (lines 39 - 44)	45		4,201	0	0			0		4,201	28,833	24,542
GENERAL GOVERNMENT												
Mayor, Council, & City Manager	46		6,932							6,932	5,890	4,678
Clerk, Treasurer, & Finance Adm.	47		23,375							23,375	20,880	23,200
Elections	48		1,500							1,500	0	817
Legal Services & City Attorney	49		4,000							4,000	4,134	2,465
City Hall & General Buildings	50		9,300							9,300	7,254	5,916
Tort Liability	51		5,114							5,114	5,000	7,567
Other General Government	52		15,250							15,250	14,250	16,060
TOTAL (lines 46 - 52)	53		65,471	0	0			0		65,471	57,408	60,703
DEBT SERVICE	54		26,068	16,004						42,072	33,858	21,814
Gov Capital Projects	55									0	0	0
TIF Capital Projects	56									0	35,000	39,374
TOTAL CAPITAL PROJECTS	57		0	0	0		0	0		0	35,000	39,374
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58		371,066	106,477	0	0	0	0		477,543	420,635	403,512
BUSINESS TYPE ACTIVITIES												
Proprietary: Enterprise & Budgeted ISF												
Water Utility	59								100,548	100,548	110,884	144,062
Sewer Utility	60								118,356	118,356	122,250	49,531
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								3,700	3,700	1,550	396
Other Business Type (city hosp., ISF, parking, etc.)	69								0	0	0	0
Enterprise DEBT SERVICE	70								0	0	0	26,140
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								222,604	222,604	234,684	220,129
TOTAL ALL EXPENDITURES (lines 58+74)	74		371,066	106,477	0	0	0	0	222,604	700,147	655,319	623,641
Regular Transfers Out	75		17,500	17,254					8,500	43,254	95,000	54,836
Internal TIF Loan / Repayment Transfers Out	76				35,000					35,000	87,154	16,465
Total ALL Transfers Out	77		17,500	17,254	35,000	0	0	0	8,500	78,254	182,154	71,301
Total Expenditures & Fund Transfers Out (lines 75+76)	78		388,566	123,731	35,000	0	0	0	231,104	778,401	837,473	694,942
Ending Fund Balance June 30	79		30,601	567,808	0	0	5,633	0	122,502	726,544	738,252	729,500

* 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	156,050	0		0	0			156,050	141,132	139,818
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	156,050	0		0	0			156,050	141,132	139,818
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5			35,000					35,000	25,000	25,000
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	2,613	0		0	0			2,613	4,500	4,222
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		47,850						47,850	59,845	57,507
Subtotal - Other City Taxes (lines 6 thru 12)	13	2,613	47,850		0	0			50,463	64,345	61,729
Licenses & Permits	14	682							682	625	675
Use of Money & Property	15	52,720							52,720	3,200	2,856
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		73,540						73,540	65,458	62,124
Other State Grants & Reimbursements	18	1,000	0	0	0	0		0	1,000	1,000	0
Local Grants & Reimbursements	19	32,110	5,200						37,310	71,606	74,092
Subtotal - Intergovernmental (lines 16 thru 19)	20	33,110	78,740	0	0	0		0	111,850	138,064	136,216
Charges for Fees & Service:											
Water Utility	21							122,604	122,604	118,541	116,233
Sewer Utility	22							93,852	93,852	93,254	92,474
Electric Utility	23								0	0	0
Gas Utility	24								0	0	0
Parking	25								0	0	20
Airport	26								0	0	0
Landfill/Garbage	27	42,288							42,288	44,587	42,822
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							7,750	7,750	7,680	7,731
Other Fees & Charges for Service	33	1,430							1,430	18,548	16,068
Subtotal - Charges for Service (lines 21 thru 33)	34	43,718	0		0	0	0	224,206	267,924	282,610	275,348
Special Assessments	35	250							250	250	224
Miscellaneous	36	8,350	5,150						13,500	8,845	8,959
Other Financing Sources:											
Regular Operating Transfers In	37	1,250	8,500		16,004			17,500	43,254	95,000	54,836
Internal TIF Loan Transfers In	38				35,000				35,000	87,154	16,465
Subtotal ALL Operating Transfers In	39	1,250	8,500	0	51,004	0	0	17,500	78,254	182,154	71,301
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	1,250	8,500	0	51,004	0	0	17,500	78,254	182,154	71,301
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43	298,743	140,240	35,000	51,004	0	0	241,706	766,693	846,225	722,126
Beginning Fund Balance July 1	44	120,424	551,299	0	-51,004	5,633	0	111,900	738,252	729,500	702,316
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	419,167	691,539	35,000	0	5,633	0	353,606	1,504,945	1,575,725	1,424,442

CITY OF Stanwood

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	156,050	0		0	0			156,050	141,132	139,818
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	156,050	0		0	0			156,050	141,132	139,818
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			35,000					35,000	25,000	25,000
Other City Taxes	6	2,613	47,850		0	0			50,463	64,345	61,729
Licenses & Permits	7	682	0					0	682	625	675
Use of Money and Property	8	52,720	0	0	0	0	0	0	52,720	3,200	2,856
Intergovernmental	9	33,110	78,740	0	0	0		0	111,850	138,064	136,216
Charges for Fees & Service	10	43,718	0		0	0		224,206	267,924	282,610	275,348
Special Assessments	11	250	0		0	0		0	250	250	224
Miscellaneous	12	8,350	5,150		0	0	0	0	13,500	8,845	8,959
Sub-Total Revenues	13	297,493	131,740	35,000	0	0	0	224,206	688,439	664,071	650,825
Other Financing Sources:											
Total Transfers In	14	1,250	8,500	0	51,004	0	0	17,500	78,254	182,154	71,301
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	298,743	140,240	35,000	51,004	0	0	241,706	766,693	846,225	722,126
Expenditures & Other Financing Uses											
Public Safety	18	67,898	0	0			0		67,898	85,838	80,028
Public Works	19	92,617	86,123	0			0		178,740	143,018	141,783
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	114,811	4,350	0			0		119,161	36,680	35,268
Community and Economic Development	22	4,201	0	0			0		4,201	28,833	24,542
General Government	23	65,471	0	0			0		65,471	57,408	60,703
Debt Service	24	26,068	16,004	0	0		0		42,072	33,858	21,814
Capital Projects	25	0	0	0		0	0		0	35,000	39,374
Total Government Activities Expenditures	26	371,066	106,477	0	0	0	0		477,543	420,635	403,512
Business Type Proprietary: Enterprise & ISF	27							222,604	222,604	234,684	220,129
Total Gov & Bus Type Expenditures	28	371,066	106,477	0	0	0	0	222,604	700,147	655,319	623,641
Total Transfers Out	29	17,500	17,254	35,000	0	0	0	8,500	78,254	182,154	71,301
Total ALL Expenditures/Fund Transfers Out	30	388,566	123,731	35,000	0	0	0	231,104	778,401	837,473	694,942
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-89,823	16,509	0	51,004	0	0	10,602	-11,708	8,752	27,184
Beginning Fund Balance July 1	33	120,424	551,299	0	-51,004	5,633	0	111,900	738,252	729,500	702,316
Ending Fund Balance June 30	34	30,601	567,808	0	0	5,633	0	122,502	726,544	738,252	729,500

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

City Name: Stanwood

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) 2008 Well # 3 Project- Revenue Bond	225,000	6/2008	7,000	3,540	295	10,835	10,835	0
(3) 2010 Pumphouse #2 Project	156,000	4/2010	10,000	4,830	403	15,233	15,233	0
(4) Fire Truck	114,000	5/2012	15,000	1,004		16,004	16,004	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			32,000	9,374	698	42,072	42,072	0

