

17-150

Adoption of Budget and Certification of City Taxes

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

The City of: SWALEDALE County Name: CERRO GORDO Date Budget Adopted: 3/1/2015
(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.

641-995-2360
Telephone Number

Signature

County Auditor Date Stamp

January 1, 2014 Property Valuations

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	2a <u>2,687,792</u>	2b <u>2,600,502</u>	165
DEBT SERVICE	3a <u>2,687,792</u>	3b <u>2,600,502</u>	
Ag Land	4a <u>66,834</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 21,771	21,064	43 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	9 363	351	47 0.13500
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 10,150	9,820	52 3.77633
12(21)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462 307	297	465 0.11422
(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	23 726	702	61 0.27000
28E.22	1.50000	Unified Law Enforcement	24 _____	0	62 0
		Total General Fund Regular Levies (5 thru 24)	25 33,317	32,234	
384.1	3.00375	Ag Land	26 201	201	63 3.00375
		Total General Fund Tax Levies (25 + 26)	27 33,518	32,435	Do Not Add
		Special Revenue Levies			
384.8	0.27000	Emergency (if general fund at levy limit)	28 726	702	64 0.27000
384.6	Amt Nec	Police & Fire Retirement	29 _____	0	0
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30 3,364	3,255	1.25158
Rules	Amt Nec	Other Employee Benefits	31 3,871	3,745	1.44022
		Total Employee Benefit Levies (29,30,31)	32 7,235	7,000	65 2.69180
		Sub Total Special Revenue Levies (28+32)	33 7,961	7,702	
		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 7,961	7,702	
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
		Total Property Taxes (27+39+40+41)	42 41,479	40,137	72 15.35735

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

SWALEDALE

		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	12,222	15,633	0	0	0	0	27,855	25,247	53,102	
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	127,057	26,558	0	0	0	0	153,615	63,417	217,032	
Actual Expenditures Except End Bal (pg 12, line 259) *	3	118,611	34,486	0	0	0	0	153,097	61,646	214,743	
Ending Fund Balance June 30 (pg 12, line 261) *	4	20,668	7,705	0	0	0	0	28,373	27,018	55,391	
(2)											
** Re-Estimated FY 2015											
Beginning Fund Balance	5	20,668	7,705	0	0	0	0	28,373	27,018	55,391	
Re-Est Revenues	6	126,716	23,938	0	0	0	0	150,654	61,000	211,654	
Re-Est Expenditures	7	135,894	21,557	0	0	0	0	157,451	72,821	230,272	
Ending Fund Balance	8	11,490	10,086	0	0	0	0	21,576	15,197	36,773	
(3)											
** Budget FY 2016											
Beginning Fund Balance	9	11,490	10,086	0	0	0	0	21,576	15,197	36,773	
Revenues	10	128,307	22,961	0	0	0	0	151,268	67,000	218,268	
Expenditures	11	138,721	18,626	0	0	0	0	157,347	66,314	223,661	
Ending Fund Balance	12	1,076	14,421	0	0	0	0	15,497	15,883	31,380	

* 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 _____ SWALEDALE _____

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.	307	297
3	TOTAL FOR FISCAL YEAR 2014	307	297

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								0	0	0
Jail	2								0	0	0
Emergency Management	3	307							307	280	277
Flood Control	4								0	0	0
Fire Department	5	25,000							25,000	30,000	23,352
Ambulance	6								0	0	0
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	0	0
Animal Control	9	100							100	100	0
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	25,407	0				0		25,407	30,380	23,629
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	9,000	6,500						15,500	16,935	10,935
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		8,500						8,500	8,500	7,921
Traffic Control and Safety	15								0	500	0
Snow Removal	16	3,000							3,000	5,000	14,901
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	10,900							10,900	10,900	11,063
Other Public Works	21	6,288	1,200						7,488	8,779	7,545
TOTAL (lines 12 - 21)	22	29,188	16,200				0		45,388	50,614	52,365
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	22,000							22,000	18,100	7,515
Museum, Band and Theater	32								0	0	0
Parks	33	10,951	850						11,801	7,835	6,154
Recreation	34	250							250	300	0
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36	8,000							8,000	9,000	5,638
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	41,201	850				0		42,051	35,235	19,307

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)
COMMUNITY & ECONOMIC DEVELOPMENT											
Community Beautification	39	700							700	700	1,346
Economic Development	40								0	0	0
Housing and Urban Renewal	41	1,500							1,500	1,000	0
Planning & Zoning	42								0	0	0
Other Com & Econ Development	43								0	0	0
	44										
TOTAL (lines 39 - 44)	45	2,200	0	0			0		2,200	1,700	1,346
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46	3,650	350						4,000	4,000	4,659
Clerk, Treasurer, & Finance Adm.	47	4,475	500						4,975	4,522	3,861
Elections	48	1,200							1,200	1,000	862
Legal Services & City Attorney	49	1,000							1,000	1,000	977
City Hall & General Buildings	50	4,000							4,000	3,000	2,773
Tort Liability	51	10,150							10,150	9,800	13,787
Other General Government	52	4,000	726						4,726	4,000	2,616
TOTAL (lines 46 - 52)	53	28,475	1,576	0			0		30,051	27,322	29,535
DEBT SERVICE	54	12,250							12,250	12,200	12,026
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
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58	138,721	18,626	0	0	0	0		157,347	157,451	138,208
BUSINESS TYPE ACTIVITIES											
Proprietary: Enterprise & Budgeted ISF											
Water Utility	59						25,378		25,378	30,042	23,302
Sewer Utility	60						40,936		40,936	42,779	38,344
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						66,314		66,314	72,821	61,646
TOTAL ALL EXPENDITURES (lines 58+74)	74	138,721	18,626	0	0	0	66,314		223,661	230,272	199,854
Regular Transfers Out	75								0	0	14,889
Internal TIF Loan / Repayment Transfers Out	76								0	0	0
Total ALL Transfers Out	77	0	0	0	0	0	0		0	0	14,889
Total Expenditures & Fund Transfers Out (lines 75+76)	78	138,721	18,626	0	0	0	66,314		223,661	230,272	214,743
Ending Fund Balance June 30	79	1,076	14,421	0	0	0	15,883		31,380	36,773	55,391

* 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	32,435	7,702		0	0			40,137	44,004	45,765
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	32,435	7,702		0	0			40,137	44,004	45,765
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	1,083	259		0	0			1,342	1,460	0
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	25,000							25,000	22,000	24,178
Subtotal - Other City Taxes (lines 6 thru 12)	13	26,083	259		0	0			26,342	23,460	24,178
Licenses & Permits	14	50							50	50	30
Use of Money & Property	15	3,050							3,050	2,590	5,998
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		15,000						15,000	12,000	13,885
Other State Grants & Reimbursements	18	850	0	0	0	0		0	850	850	0
Local Grants & Reimbursements	19	34,689							34,689	38,700	35,398
Subtotal - Intergovernmental (lines 16 thru 19)	20	35,539	15,000	0	0	0		0	50,539	51,550	49,283
Charges for Fees & Service:											
Water Utility	21							29,000	29,000	23,000	25,111
Sewer Utility	22							38,000	38,000	38,000	30,315
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	11,200							11,200	10,000	11,350
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	350							350	0	0
Subtotal - Charges for Service (lines 21 thru 33)	34	11,550	0		0	0	0	67,000	78,550	71,000	66,776
Special Assessments	35								0	0	0
Miscellaneous	36	19,600							19,600	19,000	2,613
Other Financing Sources:											
Regular Operating Transfers In	37								0	0	14,889
Internal TIF Loan Transfers In	38								0	0	0
Subtotal ALL Operating Transfers In	39	0	0	0	0	0	0	0	0	0	14,889
Proceeds of Debt (Excluding TIF Internal Borrowing)	40								0	0	7,500
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	22,389
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43	128,307	22,961	0	0	0	0	67,000	218,268	211,654	217,032
Beginning Fund Balance July 1	44	11,490	10,086	0	0	0	0	15,197	36,773	55,391	53,102
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	139,797	33,047	0	0	0	0	82,197	255,041	267,045	270,134

CITY OF SWALEDALE
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	32,435	7,702		0	0			40,137	44,004	45,765
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	32,435	7,702		0	0			40,137	44,004	45,765
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	26,083	259		0	0			26,342	23,460	24,178
Licenses & Permits	7	50	0					0	50	50	30
Use of Money and Property	8	3,050	0	0	0	0	0	0	3,050	2,590	5,998
Intergovernmental	9	35,539	15,000	0	0	0		0	50,539	51,550	49,283
Charges for Fees & Service	10	11,550	0		0	0		67,000	78,550	71,000	66,776
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	19,600	0		0	0		0	19,600	19,000	2,613
Sub-Total Revenues	13	128,307	22,961	0	0	0		67,000	218,268	211,654	194,643
Other Financing Sources:											
Total Transfers In	14	0	0	0	0	0		0	0	0	14,889
Proceeds of Debt	15	0	0	0	0	0		0	0	0	7,500
Proceeds of Capital Asset Sales	16	0	0	0	0	0		0	0	0	0
Total Revenues and Other Sources	17	128,307	22,961	0	0	0		67,000	218,268	211,654	217,032
Expenditures & Other Financing Uses											
Public Safety	18	25,407	0	0					25,407	30,380	23,629
Public Works	19	29,188	16,200	0					45,388	50,614	52,365
Health and Social Services	20	0	0	0					0	0	0
Culture and Recreation	21	41,201	850	0					42,051	35,235	19,307
Community and Economic Development	22	2,200	0	0					2,200	1,700	1,346
General Government	23	28,475	1,576	0					30,051	27,322	29,535
Debt Service	24	12,250	0	0	0				12,250	12,200	12,026
Capital Projects	25	0	0	0		0			0	0	0
Total Government Activities Expenditures	26	138,721	18,626	0	0	0			157,347	157,451	138,208
Business Type Proprietary: Enterprise & ISF	27							66,314	66,314	72,821	61,646
Total Gov & Bus Type Expenditures	28	138,721	18,626	0	0	0		66,314	223,661	230,272	199,854
Total Transfers Out	29	0	0	0	0	0		0	0	0	14,889
Total ALL Expenditures/Fund Transfers Out	30	138,721	18,626	0	0	0		66,314	223,661	230,272	214,743
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-10,414	4,335	0	0	0		686	-5,393	-18,618	2,289
Beginning Fund Balance July 1	33	11,490	10,086	0	0	0		15,197	36,773	55,391	53,102
Ending Fund Balance June 30	34	1,076	14,421	0	0	0		15,883	31,380	36,773	55,391

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

City Name: SWALEDALE

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 Truck			8,270	182		8,452	8,452	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			8,270	182	0	8,452	8,452	0

