

# 55-525

## Adoption of Budget and Certification of City Taxes

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

The City of: SWEA CITY County Name: KOSSUTH Date Budget Adopted: 3/11/2015  
(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.

County Auditor Date Stamp		515-272-4606 <small>Telephone Number</small>	_____ <small>Signature</small>
		<b>January 1, 2014 Property Valuations</b>	
		With Gas & Electric	Without Gas & Electric
		2a <b>8,746,659</b>	2b <b>8,371,177</b>
		3a <b>8,746,659</b>	3b <b>8,371,177</b>
		4a <b>282,871</b>	
			Last Official Census <b>536</b>

Code		Dollar			(A)	(B)	(C)
Sec.	Limit	Purpose			Request with Utility Replacement	Property Taxes Levied	Rate
384.1	8.10000	Regular General levy	5		70,848	67,807	43 8.10000
<b>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	43,000		41,154	52 4.91616
12(21)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462			0	465 0
<b>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			0	61 0
28E.22	1.50000	Unified Law Enforcement	24			0	62 0
<b>Total General Fund Regular Levies (5 thru 24)</b>					<b>113,848</b>	<b>108,961</b>	
384.1	3.00375	Ag Land	26		850	850	63 3.00375
<b>Total General Fund Tax Levies (25 + 26)</b>					<b>114,698</b>	<b>109,811</b>	<b>Do Not Add</b>
<b>Special Revenue Levies</b>							
384.8	0.27000	Emergency (if general fund at levy limit)	28	2,361		2,260	64 0.26993
384.6	Amt Nec	Police & Fire Retirement	29			0	0
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30	15,500		14,835	1.77211
Rules	Amt Nec	Other Employee Benefits	31	16,600		15,887	1.89787
<b>Total Employee Benefit Levies (29,30,31)</b>					<b>32,100</b>	<b>30,722</b>	65 3.66998
<b>Sub Total Special Revenue Levies (28+32)</b>					<b>34,461</b>	<b>32,982</b>	
<b>Valuation</b>							
386	As Req	<u>With Gas &amp; Elec</u>	<u>Without Gas &amp; Elec</u>				
	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
<b>Total SSMID</b>					<b>0</b>	<b>0</b>	<b>Do Not Add</b>
<b>Total Special Revenue Levies</b>					<b>34,461</b>	<b>32,982</b>	
384.4	Amt Nec	Debt Service Levy 76.10(6)	40		63,562	60,833	70 7.26700
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41			0	71 0
<b>Total Property Taxes (27+39+40+41)</b>					<b>212,721</b>	<b>203,626</b>	72 24.22307

**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.

Fund Balance Worksheet for City of

**SWEA 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)
<b>(1)</b>										
<b>*Annual Report FY 2014</b>										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	223,981	142,951	0	312	0	0	367,244	24,862	392,106
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	496,770	165,569	0	298,346	0	0	960,685	391,232	1,351,917
Actual Expenditures Except End Bal (pg 12, line 259) *	3	272,307	145,654	0	297,345	0	0	715,306	338,005	1,053,311
Ending Fund Balance June 30 (pg 12, line 261) *	4	448,444	162,866	0	1,313	0	0	612,623	78,089	690,712
<b>(2)</b>										
<b>** Re-Estimated FY 2015</b>										
Beginning Fund Balance	5	448,444	162,866	0	1,313	0	0	612,623	78,089	690,712
Re-Est Revenues	6	648,845	92,018	0	86,030	0	0	826,893	309,020	1,135,913
Re-Est Expenditures	7	623,262	112,786	0	85,027	0	0	821,075	291,204	1,112,279
Ending Fund Balance	8	474,027	142,098	0	2,316	0	0	618,441	95,905	714,346
<b>(3)</b>										
<b>** Budget FY 2016</b>										
Beginning Fund Balance	9	474,027	142,098	0	2,316	0	0	618,441	95,905	714,346
Revenues	10	320,445	93,921	0	108,334	0	0	522,700	318,020	840,720
Expenditures	11	550,152	113,104	0	95,642	0	0	758,898	302,904	1,061,802
Ending Fund Balance	12	244,320	122,915	0	15,008	0	0	382,243	111,021	493,264

\* 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 \_\_\_\_\_ SWEA 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 (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>PUBLIC SAFETY</b>											
Police Department/Crime Prevention	1	2,500							2,500	2,350	1,024
Jail	2								0	0	0
Emergency Management	3	242							242	242	241
Flood Control	4								0	0	0
Fire Department	5	27,100							27,100	27,100	28,127
Ambulance	6	49,490							49,490	32,790	36,481
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	79,332	0				0		79,332	62,482	65,873
<b>PUBLIC WORKS</b>											
Roads, Bridges, & Sidewalks	12	311,090	52,553						363,643	456,590	30,931
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	17,500							17,500	17,500	17,655
Traffic Control and Safety	15								0	0	0
Snow Removal	16								0	0	13,328
Highway Engineering	17								0	0	50,656
Street Cleaning	18								0	0	0
Airport <i>(if not Enterprise)</i>	19								0	0	0
Garbage <i>(if not Enterprise)</i>	20								0	0	0
Other Public Works	21	10,000							10,000	10,000	51,674
TOTAL (lines 12 - 21)	22	338,590	52,553				0		391,143	484,090	164,244
<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	33,690							33,690	32,690	28,509
Museum, Band and Theater	32								0	0	0
Parks	33								0	0	1,376
Recreation	34	44,740							44,740	42,800	42,704
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	78,430	0				0		78,430	75,490	72,589

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)
<b>COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>												
Community Beautification	39									0	0	0
Economic Development	40			26,090						26,090	27,000	2,090
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	26,090	0			0		26,090	27,000	2,090
<b>GENERAL GOVERNMENT</b>												
Mayor, Council, & City Manager	46		3,750							3,750	3,750	3,136
Clerk, Treasurer, & Finance Adm.	47		18,950							18,950	17,850	14,900
Elections	48		2,000							2,000	0	0
Legal Services & City Attorney	49		7,000							7,000	14,000	20,370
City Hall & General Buildings	50		3,500							3,500	3,000	0
Tort Liability	51		7,500							7,500	7,500	9,789
Other General Government	52		11,100							11,100	6,600	22,815
TOTAL (lines 46 - 52)	53		53,800	0	0			0		53,800	52,700	71,010
<b>DEBT SERVICE</b>	54					95,642				95,642	85,027	297,345
Gov Capital Projects	55									0	0	0
TIF Capital Projects	56									0	0	0
<b>TOTAL CAPITAL PROJECTS</b>	57		0	0	0		0	0		0	0	0
<b>TOTAL Government Activities Expenditures</b> (lines 11+22+30+38+45+53+54+57)	58		550,152	78,643	0	95,642	0	0		724,437	786,789	673,151
<b>BUSINESS TYPE ACTIVITIES</b>												
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>												
Water Utility	59								108,517	108,517	100,517	107,087
Sewer Utility	60								53,159	53,159	51,059	105,223
Electric Utility	61								0	0	0	0
Gas Utility	62								0	0	0	0
Airport	63								0	0	0	0
Landfill/Garbage	64								81,000	81,000	80,000	81,877
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								18,420	18,420	18,280	763
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
<b>TOTAL Business Type Expenditures (lines 59 - 73)</b>	73								261,096	261,096	249,856	294,950
<b>TOTAL ALL EXPENDITURES (lines 58+74)</b>	74		550,152	78,643	0	95,642	0	0	261,096	985,533	1,036,645	968,101
Regular Transfers Out	75			34,461								
Internal TIF Loan / Repayment Transfers Out	76								41,808	76,269	75,634	85,210
<b>Total ALL Transfers Out</b>	77		0	34,461	0	0	0	0	41,808	76,269	75,634	85,210
<b>Total Expenditures &amp; Fund Transfers Out (lines 75+76)</b>	78		550,152	113,104	0	95,642	0	0	302,904	1,061,802	1,112,279	1,053,311
<b>Ending Fund Balance June 30</b>	79		244,320	122,915	0	15,008	0	0	111,021	493,264	714,346	690,712

\* 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>											
Taxes Levied on Property	1	109,811	32,982		60,833	0			203,626	179,952	178,948
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	109,811	32,982		60,833	0			203,626	179,952	178,948
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	4,887	1,479		2,729	0			9,095	8,424	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	65,000							65,000	63,000	64,249
Subtotal - Other City Taxes (lines 6 thru 12)	13	69,887	1,479		2,729	0			74,095	71,424	64,249
Licenses & Permits	14	1,305							1,305	1,305	1,235
Use of Money & Property	15	460	800						1,260	425	1,669
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		52,553						52,553	51,500	53,522
Other State Grants & Reimbursements	18	6,358	1,607	0	2,964	0		0	10,929	5,355	1,519
Local Grants & Reimbursements	19	58,928							58,928	42,228	35,526
Subtotal - Intergovernmental (lines 16 thru 19)	20	65,286	54,160	0	2,964	0		0	122,410	99,083	90,567
Charges for Fees & Service:											
Water Utility	21							125,100	125,100	125,100	144,915
Sewer Utility	22							99,920	99,920	99,920	152,688
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							81,000	81,000	80,000	88,692
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							12,000	12,000	4,000	4,937
Other Fees & Charges for Service	33	34,735							34,735	34,770	40,153
Subtotal - Charges for Service (lines 21 thru 33)	34	34,735	0		0	0	0	318,020	352,755	343,790	431,385
Special Assessments	35								0	0	0
Miscellaneous	36	4,500	4,500						9,000	10,000	10,654
Other Financing Sources:											
Regular Operating Transfers In	37	34,461			41,808				76,269	75,634	85,210
Internal TIF Loan Transfers In	38								0	0	0
Subtotal ALL Operating Transfers In	39	34,461	0	0	41,808	0	0	0	76,269	75,634	85,210
Proceeds of Debt (Excluding TIF Internal Borrowing)	40								0	354,300	488,000
Proceeds of Capital Asset Sales	41								0	0	0
Subtotal-Other Financing Sources (lines 38 thru 40)	42	34,461	0	0	41,808	0	0	0	76,269	429,934	573,210
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43	320,445	93,921	0	108,334	0	0	318,020	840,720	1,135,913	1,351,917
Beginning Fund Balance July 1	44	474,027	142,098	0	2,316	0	0	95,905	714,346	690,712	392,106
TOTAL REVENUES & BEGIN BALANCE (lines 42-43)	45	794,472	236,019	0	110,650	0	0	413,925	1,555,066	1,826,625	1,744,023

**CITY OF SWEA 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)
<b>Revenues &amp; Other Financing Sources</b>											
Taxes Levied on Property	1	109,811	32,982		60,833	0			203,626	179,952	178,948
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	109,811	32,982		60,833	0			203,626	179,952	178,948
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	69,887	1,479		2,729	0			74,095	71,424	64,249
Licenses & Permits	7	1,305	0					0	1,305	1,305	1,235
Use of Money and Property	8	460	800	0	0	0	0	0	1,260	425	1,669
Intergovernmental	9	65,286	54,160	0	2,964	0		0	122,410	99,083	90,567
Charges for Fees & Service	10	34,735	0		0	0	0	318,020	352,755	343,790	431,385
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	4,500	4,500		0	0	0	0	9,000	10,000	10,654
Sub-Total Revenues	13	285,984	93,921	0	66,526	0	0	318,020	764,451	705,979	778,707
<b>Other Financing Sources:</b>											
Total Transfers In	14	34,461	0	0	41,808	0	0	0	76,269	75,634	85,210
Proceeds of Debt	15	0	0	0	0	0		0	0	354,300	488,000
Proceeds of Capital Asset Sales	16	0	0	0	0	0	0	0	0	0	0
Total Revenues and Other Sources	17	320,445	93,921	0	108,334	0	0	318,020	840,720	1,135,913	1,351,917
<b>Expenditures &amp; Other Financing Uses</b>											
Public Safety	18	79,332	0	0			0		79,332	62,482	65,873
Public Works	19	338,590	52,553	0			0		391,143	484,090	164,244
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	78,430	0	0			0		78,430	75,490	72,589
Community and Economic Development	22	0	26,090	0			0		26,090	27,000	2,090
General Government	23	53,800	0	0			0		53,800	52,700	71,010
Debt Service	24	0	0	0	95,642		0		95,642	85,027	297,345
Capital Projects	25	0	0	0		0			0	0	0
Total Government Activities Expenditures	26	550,152	78,643	0	95,642	0	0		724,437	786,789	673,151
Business Type Proprietary: Enterprise & ISF	27							261,096	261,096	249,856	294,950
Total Gov & Bus Type Expenditures	28	550,152	78,643	0	95,642	0	0	261,096	985,533	1,036,645	968,101
Total Transfers Out	29	0	34,461	0	0	0	0	41,808	76,269	75,634	85,210
Total ALL Expenditures/Fund Transfers Out	30	550,152	113,104	0	95,642	0	0	302,904	1,061,802	1,112,279	1,053,311
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-229,707	-19,183	0	12,692	0	0	15,116	-221,082	23,634	298,606
Beginning Fund Balance July 1	33	474,027	142,098	0	2,316	0	0	95,905	714,346	690,712	392,106
Ending Fund Balance June 30	34	244,320	122,915	0	15,008	0	0	111,021	493,264	714,346	690,712

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

City Name: SWEA 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) SEWER UTILITY	525,000	DEC, 2012	27,540	4,540		32,080	32,080	0
(3) CONSOLIDATION LOAN-CEDAR RAPIDS	283,000	AUG, 2013	34,910	2,710		37,620		37,620
(4) HIGHWAY PROJECT	354,300	APR, 2014	21,921	4,021		25,942		25,942
(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
<b>TOTALS</b>			84,371	11,271	0	95,642	32,080	63,562

