

27-254

Adoption of Budget and Certification of City Taxes

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

The City of: VAN WERT County Name: DECATUR Date Budget Adopted: 3/9/2015
(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.

641-445-5358

Telephone Number

Signature

County Auditor Date Stamp

January 1, 2014 Property Valuations

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	2a <u>2,006,060</u>	2b <u>1,925,535</u>	230
DEBT SERVICE	3a <u>2,006,060</u>	3b <u>1,925,535</u>	
Ag Land	4a <u>22,616</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 15,046	43 14,442	7.50027
(384) Non-Voted Other Permissible Levies					
12(8)	0.67500	Contract for use of Bridge	6	44 0	0
12(10)	0.95000	Opr & Maint publicly owned Transit	7	45 0	0
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center	8	46 0	0
12(12)	0.13500	Opr & Maint of City owned Civic Center	9	47 0	0
12(13)	0.06750	Planning a Sanitary Disposal Project	10	48 0	0
12(14)	0.27000	Aviation Authority (under sec.330A.15)	11	49 0	0
12(15)	0.06750	Levee Impr. fund in special charter city	13	51 0	0
12(17)	Amt Nec	Liability, property & self insurance costs	14	52 0	0
12(21)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462	465 0	0
(384) Voted Other Permissible Levies					
12(1)	0.13500	Instrumental/Vocal Music Groups	15	53 0	0
12(2)	0.81000	Memorial Building	16	54 0	0
12(3)	0.13500	Symphony Orchestra	17	55 0	0
12(4)	0.27000	Cultural & Scientific Facilities	18	56 0	0
12(5)	As Voted	County Bridge	19	57 0	0
12(6)	1.35000	Missi or Missouri River Bridge Const.	20	58 0	0
12(9)	0.03375	Aid to a Transit Company	21	59 0	0
12(16)	0.20500	Maintain Institution received by gift/devise	22	60 0	0
12(18)	1.00000	City Emergency Medical District	463	466 0	0
12(20)	0.27000	Support Public Library	23	61 0	0
28E.22	1.50000	Unified Law Enforcement	24	62 0	0
Total General Fund Regular Levies (5 thru 24)			25 15,046	43 14,442	
384.1	3.00375	Ag Land	26 68	63 68	3.00375
Total General Fund Tax Levies (25 + 26)			27 15,114	43 14,510	Do Not Add
Special Revenue Levies					
384.8	0.27000	Emergency (if general fund at levy limit)	28	64 0	0
384.6	Amt Nec	Police & Fire Retirement	29	0	0
Rules	Amt Nec	FICA & IPERS (if general fund at levy limit)	30 822	0	0
Rules	Amt Nec	Other Employee Benefits	31	0	0
Total Employee Benefit Levies (29,30,31)			32 0	65 0	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 0	40 0	70 0
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41	41 0	71 0
Total Property Taxes (27+39+40+41)			42 15,114	42 14,510	72 7.50027

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

VAN WERT

		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	106,441	18,554	0	0	0	0	124,995	0	124,995	
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	24,289	38,844	0	0	0	0	63,133	23,242	86,375	
Actual Expenditures Except End Bal (pg 12, line 259) *	3	26,749	25,689	0	0	0	0	52,438	9,823	62,261	
Ending Fund Balance June 30 (pg 12, line 261) *	4	103,981	31,709	0	0	0	0	135,690	13,419	149,109	
(2)											
** Re-Estimated FY 2015											
Beginning Fund Balance	5	103,981	31,709	0	0	0	0	135,690	13,419	149,109	
Re-Est Revenues	6	24,289	38,844	0	0	0	0	63,133	23,242	86,375	
Re-Est Expenditures	7	26,749	25,689	0	0	0	0	52,438	9,823	62,261	
Ending Fund Balance	8	101,521	44,864	0	0	0	0	146,385	26,838	173,223	
(3)											
** Budget FY 2016											
Beginning Fund Balance	9	101,521	44,864	0	0	0	0	146,385	26,838	173,223	
Revenues	10	23,714	30,500	0	0	0	0	54,214	22,000	76,214	
Expenditures	11	22,350	31,100	0	0	0	0	53,450	9,900	63,350	
Ending Fund Balance	12	102,885	44,264	0	0	0	0	147,149	38,938	186,087	

* 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 _____ VAN WERT _____

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	3,900							3,900	3,663	3,663
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5		9,000						9,000	9,477	9,477
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	3,900	9,000				0		12,900	13,140	13,140
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12		6,700						6,700	6,506	6,506
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		6,800						6,800	6,683	6,683
Traffic Control and Safety	15								0	0	0
Snow Removal	16		600						600	345	345
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	2,800							2,800	2,564	2,564
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	2,800	14,100				0		16,900	16,098	16,098
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								0	0	0
Museum, Band and Theater	32								0	0	0
Parks	33	600							600	0	0
Recreation	34								0	0	0
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	600	0				0		600	0	0

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		2,500							2,500	3,298	3,298
Economic Development	40									0	0	0
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		2,500	0	0			0		2,500	3,298	3,298
GENERAL GOVERNMENT												
Mayor, Council, & City Manager	46		2,200							2,200	2,086	2,086
Clerk, Treasurer, & Finance Adm.	47		2,350							2,350	2,289	2,289
Elections	48		200							200	177	177
Legal Services & City Attorney	49		800							800	772	772
City Hall & General Buildings	50									0	6,801	6,801
Tort Liability	51		7,000							7,000	7,777	7,777
Other General Government	52			8,000						8,000	0	0
TOTAL (lines 46 - 52)	53		12,550	8,000	0			0		20,550	19,902	19,902
DEBT SERVICE	54									0	0	0
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		22,350	31,100	0	0	0	0		53,450	52,438	52,438
BUSINESS TYPE ACTIVITIES												
Proprietary: Enterprise & Budgeted ISF												
Water Utility	59									0	0	0
Sewer Utility	60								9,900	9,900	9,823	9,823
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								9,900	9,900	9,823	9,823
TOTAL ALL EXPENDITURES (lines 58+74)	74		22,350	31,100	0	0	0	0	9,900	63,350	62,261	62,261
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		22,350	31,100	0	0	0	0	9,900	63,350	62,261	62,261
Ending Fund Balance June 30	79		102,885	44,264	0	0	0	0	38,938	186,087	173,223	149,109

* 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	14,510	0		0	0			14,510	15,306	15,306
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	14,510	0		0	0			14,510	15,306	15,306
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	604	0		0	0			604	0	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		10,000						10,000	10,147	10,147
Subtotal - Other City Taxes (lines 6 thru 12)	13	604	10,000		0	0			10,604	10,147	10,147
Licenses & Permits	14								0	0	0
Use of Money & Property	15								0	98	98
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		19,000						19,000	19,433	19,433
Other State Grants & Reimbursements	18	0	0	0	0	0		0	0	0	0
Local Grants & Reimbursements	19	8,000							8,000	15,807	15,807
Subtotal - Intergovernmental (lines 16 thru 19)	20	8,000	19,000	0	0	0		0	27,000	35,240	35,240
Charges for Fees & Service:											
Water Utility	21								0	0	0
Sewer Utility	22							22,000	22,000	23,242	23,242
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								0	0	0
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								0	0	0
Subtotal - Charges for Service (lines 21 thru 33)	34	0	0		0	0	0	22,000	22,000	23,242	23,242
Special Assessments	35								0	0	0
Miscellaneous	36	600	1,500						2,100	2,342	2,342
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	23,714	30,500	0	0	0	0	22,000	76,214	86,375	86,375
Beginning Fund Balance July 1	44	101,521	44,864	0	0	0	0	26,838	173,223	149,109	124,995
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	125,235	75,364	0	0	0	0	48,838	249,437	235,484	211,370

CITY OF VAN WERT
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	14,510	0		0	0			14,510	15,306	15,306
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	14,510	0		0	0			14,510	15,306	15,306
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	604	10,000		0	0			10,604	10,147	10,147
Licenses & Permits	7	0	0					0	0	0	0
Use of Money and Property	8	0	0	0	0	0	0	0	0	98	98
Intergovernmental	9	8,000	19,000	0	0	0		0	27,000	35,240	35,240
Charges for Fees & Service	10	0	0		0	0		22,000	22,000	23,242	23,242
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	600	1,500		0	0		0	2,100	2,342	2,342
Sub-Total Revenues	13	23,714	30,500	0	0	0		22,000	76,214	86,375	86,375
Other Financing Sources:											
Total Transfers In	14	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	23,714	30,500	0	0	0		22,000	76,214	86,375	86,375
Expenditures & Other Financing Uses											
Public Safety	18	3,900	9,000	0					12,900	13,140	13,140
Public Works	19	2,800	14,100	0					16,900	16,098	16,098
Health and Social Services	20	0	0	0					0	0	0
Culture and Recreation	21	600	0	0					600	0	0
Community and Economic Development	22	2,500	0	0					2,500	3,298	3,298
General Government	23	12,550	8,000	0					20,550	19,902	19,902
Debt Service	24	0	0	0	0				0	0	0
Capital Projects	25	0	0	0		0			0	0	0
Total Government Activities Expenditures	26	22,350	31,100	0	0	0			53,450	52,438	52,438
Business Type Proprietary: Enterprise & ISF	27							9,900	9,900	9,823	9,823
Total Gov & Bus Type Expenditures	28	22,350	31,100	0	0	0		9,900	63,350	62,261	62,261
Total Transfers Out	29	0	0	0	0	0		0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	22,350	31,100	0	0	0		9,900	63,350	62,261	62,261
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	 1,364	 -600	 0	 0	 0		 12,100	 12,864	 24,114	 24,114
Beginning Fund Balance July 1	33	101,521	44,864	0	0	0		26,838	173,223	149,109	124,995
Ending Fund Balance June 30	34	102,885	44,264	0	0	0		38,938	186,087	173,223	149,109

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

City Name: **VAN WERT**

Fiscal Year
2016

(A) Project Name	(B) Amount of Issue	(C) Date Certified to County Auditor	(D) Principal Due FY 2016	(E) Interest Due FY 2016 +	(F) Bond Reg/Other Fees Due FY 2016 +	(G) Total Obligation Due FY 2016 =	(H) Paid from Funds OTHER THAN Current Year Property Taxes -	(I) Amount Paid by Current Year Debt Service Levy =
(1) D/S BACKFILL REVENUE						0		0
(2)						0		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			0	0	0	0	0	0

