

57-553

Adoption of Budget and Certification of City Taxes

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

The City of: WALKER County Name: LINN Date Budget Adopted: 2/23/2015
(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		319-448-4359 <small>Telephone Number</small>	_____ <small>Signature</small>
January 1, 2014 Property Valuations			
		With Gas & Electric	Without Gas & Electric
Regular	2a	22,261,961	21,772,824
DEBT SERVICE	3a	22,261,961	21,772,824
Ag Land	4a	173,981	
			Last Official Census 791

Code		Dollar			(A)	(B)	(C)
Sec.	Limit	Purpose			Request with Utility Replacement	Property Taxes Levied	Rate
384.1	8.10000	Regular General levy	5		180,322	176,360	43 8.10000
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			0	52 0
12(21)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462			0	465 0
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)					180,322	176,360	
384.1	3.00375	Ag Land	26		523	523	63 3.00375
Total General Fund Tax Levies (25 + 26)					180,845	176,883	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	7,000		6,846	0.31444
Rules	Amt Nec	Other Employee Benefits	31			0	0
Total Employee Benefit Levies (29,30,31)					7,000	6,846	0.31444
Sub Total Special Revenue Levies (28+32)					7,000	6,846	
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					0	0	Do Not Add
Total Special Revenue Levies					7,000	6,846	
384.4	Amt Nec	Debt Service Levy 76.10(6)	40		14,017	13,709	70 0.62964
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41			0	71 0
Total Property Taxes (27+39+40+41)					201,862	197,438	72 9.04408

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 **WALKER**

		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	207,616	92,222	0	2,305	133,839	0	435,982	391,157	827,139
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	201,968	159,984	0	32,586	96,145	0	490,683	372,928	863,611
Actual Expenditures Except End Bal (pg 12, line 259) *	3	182,477	75,232	0	32,390	122,040	0	412,139	388,493	800,632
Ending Fund Balance June 30 (pg 12, line 261) *	4	227,107	176,974	0	2,501	107,944	0	514,526	375,592	890,118
(2)										
** Re-Estimated FY 2015										
Beginning Fund Balance	5	227,107	176,974	0	2,501	107,944	0	514,526	375,592	890,118
Re-Est Revenues	6	181,935	72,377	0	32,390	1,081,800	0	1,368,502	369,900	1,738,402
Re-Est Expenditures	7	261,566	225,067	0	32,050	540,000	0	1,058,683	348,870	1,407,553
Ending Fund Balance	8	147,476	24,284	0	2,841	649,744	0	824,345	396,622	1,220,967
(3)										
** Budget FY 2016										
Beginning Fund Balance	9	147,476	24,284	0	2,841	649,744	0	824,345	396,622	1,220,967
Revenues	10	216,737	138,123	0	50,017	0	0	404,877	413,853	818,730
Expenditures	11	215,685	136,211	0	50,017	451,300	0	853,213	383,759	1,236,972
Ending Fund Balance	12	148,528	26,196	0	2,841	198,444	0	376,009	426,716	802,725

* 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 _____ WALKER _____

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	23,296							23,296	22,568	21,840
Jail	2								0	0	0
Emergency Management	3	985							985	938	780
Flood Control	4								0	0	0
Fire Department	5	51,987							51,987	163,759	41,321
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	76,268	0				0		76,268	187,265	63,941
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	29,066	38,701						67,767	150,648	60,938
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	12,706							12,706	12,101	9,334
Traffic Control and Safety	15								0	0	0
Snow Removal	16	5,400	38,279						43,679	42,563	41,019
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								0	0	0
Other Public Works	21								0	0	5,610
TOTAL (lines 12 - 21)	22	47,172	76,980				0		124,152	205,312	116,901
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	5,000							5,000	5,000	5,500
Museum, Band and Theater	32								0	0	0
Parks	33	17,816							17,816	16,983	9,227
Recreation	34								0	0	0
Cemetery	35	400							400	400	400
Community Center, Zoo, & Marina	36								0	0	0
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	23,216	0				0		23,216	22,383	15,127

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									0	0	0
Economic Development	40									0	0	0
Housing and Urban Renewal	41									0	0	0
Planning & Zoning	42	25								25	25	0
Other Com & Econ Development	43									0	0	0
	44											
TOTAL (lines 39 - 44)	45	25	0	0	0			0		25	25	0
GENERAL GOVERNMENT												
Mayor, Council, & City Manager	46	4,735								4,735	3,656	3,481
Clerk, Treasurer, & Finance Adm.	47	47,070	7,000							54,070	47,935	39,251
Elections	48	1,600								1,600	0	1,502
Legal Services & City Attorney	49	6,700								6,700	6,950	4,733
City Hall & General Buildings	50	8,399								8,399	12,607	7,452
Tort Liability	51									0	0	0
Other General Government	52	500								500	500	1,271
TOTAL (lines 46 - 52)	53	69,004	7,000	0	0			0		76,004	71,648	57,690
DEBT SERVICE	54					50,017				50,017	32,050	154,430
Gov Capital Projects	55		52,231				451,300			503,531	540,000	0
TIF Capital Projects	56									0	0	0
TOTAL CAPITAL PROJECTS	57	0	52,231	0	0		451,300	0		503,531	540,000	0
TOTAL Government Activities Expenditures <i>(lines 11+22+30+38+45+53+54+57)</i>	58	215,685	136,211	0	0	50,017	451,300	0		853,213	1,058,683	408,089
BUSINESS TYPE ACTIVITIES												
Proprietary: Enterprise & Budgeted ISF												
Water Utility	59								140,929	140,929	124,197	145,376
Sewer Utility	60								242,830	242,830	224,673	243,117
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								0	0	0	0
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
TOTAL Business Type Expenditures (lines 59 - 73)	73								383,759	383,759	348,870	388,493
TOTAL ALL EXPENDITURES (lines 58+74)	74	215,685	136,211	0	0	50,017	451,300	0	383,759	1,236,972	1,407,553	796,582
Regular Transfers Out	75									0	0	4,050
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	4,050
Total Expenditures & Fund Transfers Out (lines 75+76)	78	215,685	136,211	0	0	50,017	451,300	0	383,759	1,236,972	1,407,553	800,632
Ending Fund Balance June 30	79	148,528	26,196	0	0	2,841	198,444	0	426,716	802,725	1,220,967	890,118

* 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	176,883	6,846		13,709	0			197,438	183,725	191,674
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	176,883	6,846		13,709	0			197,438	183,725	191,674
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	3,962	154		308	0			4,424	4,820	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								0	90,000	94,805
Subtotal - Other City Taxes (lines 6 thru 12)	13	3,962	154		308	0			4,424	94,820	94,805
Licenses & Permits	14	800							800	1,430	1,035
Use of Money & Property	15	1,000							1,000	1,850	30,793
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	77,775
Road Use Taxes	17		77,123						77,123	72,377	78,984
Other State Grants & Reimbursements	18	0	0	0	0	0		0	0	0	0
Local Grants & Reimbursements	19	34,092	54,000		36,000				124,092	23,000	25,400
Subtotal - Intergovernmental (lines 16 thru 19)	20	34,092	131,123	0	36,000	0		0	201,215	95,377	182,159
Charges for Fees & Service:											
Water Utility	21							156,011	156,011	125,900	119,659
Sewer Utility	22							257,842	257,842	244,000	230,733
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	413,853	413,853	369,900	350,392
Special Assessments	35								0	0	0
Miscellaneous	36								0	0	3,703
Other Financing Sources:											
Regular Operating Transfers In	37								0	0	4,050
Internal TIF Loan Transfers In	38								0	0	0
Subtotal ALL Operating Transfers In	39	0	0	0	0	0	0	0	0	0	4,050
Proceeds of Debt (Excluding TIF Internal Borrowing)	40								0	991,300	5,000
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	991,300	9,050
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43	216,737	138,123	0	50,017	0	0	413,853	818,730	1,738,402	863,611
Beginning Fund Balance July 1	44	147,476	24,284	0	2,841	649,744	0	396,622	1,220,967	890,118	827,139
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	364,213	162,407	0	52,858	649,744	0	810,475	2,039,697	2,628,520	1,690,750

CITY OF WALKER
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	176,883	6,846		13,709	0			197,438	183,725	191,674
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	176,883	6,846		13,709	0			197,438	183,725	191,674
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	3,962	154		308	0			4,424	94,820	94,805
Licenses & Permits	7	800	0					0	800	1,430	1,035
Use of Money and Property	8	1,000	0	0	0	0	0	0	1,000	1,850	30,793
Intergovernmental	9	34,092	131,123	0	36,000	0		0	201,215	95,377	182,159
Charges for Fees & Service	10	0	0		0	0	0	413,853	413,853	369,900	350,392
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	0	0		0	0	0	0	0	0	3,703
Sub-Total Revenues	13	216,737	138,123	0	50,017	0	0	413,853	818,730	747,102	854,561
Other Financing Sources:											
Total Transfers In	14	0	0	0	0	0	0	0	0	0	4,050
Proceeds of Debt	15	0	0	0	0	0		0	0	991,300	5,000
Proceeds of Capital Asset Sales	16	0	0	0	0	0	0	0	0	0	0
Total Revenues and Other Sources	17	216,737	138,123	0	50,017	0	0	413,853	818,730	1,738,402	863,611
Expenditures & Other Financing Uses											
Public Safety	18	76,268	0	0			0		76,268	187,265	63,941
Public Works	19	47,172	76,980	0			0		124,152	205,312	116,901
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	23,216	0	0			0		23,216	22,383	15,127
Community and Economic Development	22	25	0	0			0		25	25	0
General Government	23	69,004	7,000	0			0		76,004	71,648	57,690
Debt Service	24	0	0	0	50,017		0		50,017	32,050	154,430
Capital Projects	25	0	52,231	0		451,300	0		503,531	540,000	0
Total Government Activities Expenditures	26	215,685	136,211	0	50,017	451,300	0		853,213	1,058,683	408,089
Business Type Proprietary: Enterprise & ISF	27							383,759	383,759	348,870	388,493
Total Gov & Bus Type Expenditures	28	215,685	136,211	0	50,017	451,300	0	383,759	1,236,972	1,407,553	796,582
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	4,050
Total ALL Expenditures/Fund Transfers Out	30	215,685	136,211	0	50,017	451,300	0	383,759	1,236,972	1,407,553	800,632
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31										
	32	1,052	1,912	0	0	-451,300	0	30,094	-418,242	330,849	62,979
Beginning Fund Balance July 1	33	147,476	24,284	0	2,841	649,744	0	396,622	1,220,967	890,118	827,139
Ending Fund Balance June 30	34	148,528	26,196	0	2,841	198,444	0	426,716	802,725	1,220,967	890,118

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

City Name: WALKER

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) 2011 GO BOND - WATER TOWER, REMOTE READ	955,000	04/2011	35,000	19,110	500	54,610	40,593	14,017
(3) WATERMETERS, STREET PROJECT, FIRE TRUCK, WWTP						0		0
(4) SRF LOAN - WWTP	2,158,000	08/05/2012	48,000	60,690	5,058	113,748	113,748	0
(5) SRF LOAN - WATER TOWER	844,000	10/05/2011	34,000	22,440	1,870	58,310	58,310	0
(6) SNOW PLOW LEASE	99,966	01/24/2013	20,765	1,703		22,468	22,468	0
(7) 2014 GO BOND - STREET PROJECT	350,000	07/23/2014	35,000	7,195	500	42,695	42,695	0
(8) 2015 GO BOND - WATER MAIN SYSTEM	650,000		25,000	20,603	500	46,103	46,103	0
(9) IMPROVEMENTS						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			197,765	131,741	8,428	337,934	323,917	14,017

