

74-685

Adoption of Budget and Certification of City Taxes

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

The City of: Cylinder County Name: PALO ALTO Date Budget Adopted: 3/3/2015
(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.

(712) 298-0722
Telephone Number

Signature

County Auditor Date Stamp

January 1, 2014 Property Valuations

		With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	2a	2,393,894	2,316,741	88
DEBT SERVICE	3a			
Ag Land	4a	46,901		

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 19,391	18,766	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	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 4,420	4,278	52 1.84636
12(21)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462 292	283	465 0.12198
(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 24,103	23,327	
384.1	3.00375	Ag Land	26 141	141	63 3.00375
Total General Fund Tax Levies (25 + 26)			27 24,244	23,468	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	0	65 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	0	70 0
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41	0	71 0
Total Property Taxes (27+39+40+41)			42 24,244	23,468	72 10.06834

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

Cylinder

		General	Special Rev	TIF	Debt Serv	Capt Proj	Permanent	Total	Proprietary	Grand
		(A)	(B)	Special Rev	(D)	(E)	(G)	Government	(I)	Total
(1)										
*Annual Report FY 2014										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	235,447	-4,489	0	0	0	0	230,958	49,947	280,905
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	62,390	73,654	0	0	0	0	136,044	5,907	141,951
Actual Expenditures Except End Bal (pg 12, line 259) *	3	122,938	66,089	0	0	0	0	189,027	10,036	199,063
Ending Fund Balance June 30 (pg 12, line 261) *	4	174,899	3,076	0	0	0	0	177,975	45,818	223,793
(2)		General	Spec Rev	TIF	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Re-Estimated FY 2015										
Beginning Fund Balance	5	174,899	3,076	0	0	0	0	177,975	45,818	223,793
Re-Est Revenues	6	79,308	8,000	0	0	0	0	87,308	6,350	93,658
Re-Est Expenditures	7	52,020	6,900	0	0	0	0	58,920	40,700	99,620
Ending Fund Balance	8	202,187	4,176	0	0	0	0	206,363	11,468	217,831
(3)		General	Spec Rev	TIF	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2016										
Beginning Fund Balance	9	202,187	4,176	0	0	0	0	206,363	11,468	217,831
Revenues	10	67,464	7,200	0	0	0	0	74,664	6,450	81,114
Expenditures	11	39,000	5,700	0	0	0	0	44,700	14,750	59,450
Ending Fund Balance	12	230,651	5,676	0	0	0	0	236,327	3,168	239,495

* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30,

2014

** The remaining two sections are filled in by the software once ALL worksheets are completed.

CITY OF Cylinder

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.	<input type="text" value="0"/>	<u>0</u>
2 Support of a Local Emerg.Mgmt.Comm.	292	283
3 TOTAL FOR FISCAL YEAR 2014	292	283

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	150							150	150	0
Jail	2								0	0	0
Emergency Management	3	450							450	450	450
Flood Control	4	1,500							1,500	12,750	0
Fire Department	5	4,500							4,500	4,500	3,358
Ambulance	6								0	0	0
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	0	150
Animal Control	9	250							250	0	0
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	6,850	0				0		6,850	17,850	3,958
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12		500						500	500	59,000
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		2,200						2,200	2,150	2,319
Traffic Control and Safety	15								0	0	0
Snow Removal	16		3,000						3,000	4,000	4,770
Highway Engineering	17								0	0	0
Street Cleaning	18								0	250	0
Airport (if not Enterprise)	19								0	0	0
Garbage (if not Enterprise)	20	5,500							5,500	5,220	4,140
Other Public Works	21	3,900							3,900	3,900	3,900
TOTAL (lines 12 - 21)	22	9,400	5,700				0		15,100	16,020	74,129
HEALTH & SOCIAL SERVICES											
Welfare Assistance	23	100							100	100	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	100							100	100	200
Other Health and Social Services	29								0	0	0
TOTAL (lines 23 - 29)	30	200	0				0		200	200	200
CULTURE & RECREATION											
Library Services	31								0	0	0
Museum, Band and Theater	32								0	0	0
Parks	33	2,500							2,500	3,000	6,517
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	2,500	0				0		2,500	3,000	6,517

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	3,000							3,000	2,500	2,054
Economic Development	40	550							550	550	528
Housing and Urban Renewal	41								0	0	0
Planning & Zoning	42								0	0	0
Other Com & Econ Development	43								0	0	0
	44										
TOTAL (lines 39 - 44)	45	3,550	0	0			0		3,550	3,050	2,582
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46	2,200							2,200	2,200	2,126
Clerk, Treasurer, & Finance Adm.	47	5,000							5,000	4,500	4,897
Elections	48	350							350	350	326
Legal Services & City Attorney	49	750							750	750	690
City Hall & General Buildings	50	4,000							4,000	4,500	24,555
Tort Liability	51	4,200							4,200	6,500	4,047
Other General Government	52								0	0	0
TOTAL (lines 46 - 52)	53	16,500	0	0			0		16,500	18,800	36,641
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	39,000	5,700	0	0	0	0		44,700	58,920	124,027
BUSINESS TYPE ACTIVITIES											
Proprietary: Enterprise & Budgeted ISF											
Water Utility	59								0	0	0
Sewer Utility	60							11,000	11,000	37,500	6,588
Electric Utility	61								0	0	0
Gas Utility	62								0	0	0
Airport	63								0	0	0
Landfill/Garbage	64							3,750	3,750	3,200	3,448
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							14,750	14,750	40,700	10,036
TOTAL ALL EXPENDITURES (lines 58+74)	74	39,000	5,700	0	0	0	0	14,750	59,450	99,620	134,063
Regular Transfers Out	75								0	0	65,000
Internal TIF Loan / Repayment Transfers Out	76								0	0	0
Total ALL Transfers Out	77	0	0	0	0	0	0	0	0	0	65,000
Total Expenditures & Fund Transfers Out (lines 75+78)	78	39,000	5,700	0	0	0	0	14,750	59,450	99,620	199,063
Ending Fund Balance June 30	79	230,651	5,676	0	0	0	0	3,168	239,495	217,831	223,793

* 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)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2016	RE-ESTIMATED 2015	ACTUAL 2014
		(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
REVENUES & OTHER FINANCING SOURCES											
Taxes Levied on Property	1	23,468	0		0	0			23,468	23,126	18,134
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	23,468	0		0	0			23,468	23,126	18,134
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	776	0		0	0			776	738	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	8,700							8,700	9,100	8,674
Subtotal - Other City Taxes (lines 6 thru 12)	13	9,476	0		0	0			9,476	9,838	8,674
Licenses & Permits	14	390							390	390	364
Use of Money & Property	15	13,800						350	14,150	14,150	14,235
Intergovernmental:											
Federal Grants & Reimbursements	16								0	9,394	0
Road Use Taxes	17		7,200						7,200	8,000	8,654
Other State Grants & Reimbursements	18	1,280	0	0	0	0		0	1,280	1,260	0
Local Grants & Reimbursements	19	7,500							7,500	10,000	10,100
Subtotal - Intergovernmental (lines 16 thru 19)	20	8,780	7,200	0	0	0		0	15,980	28,654	18,754
Charges for Fees & Service:											
Water Utility	21								0	0	0
Sewer Utility	22							6,100	6,100	6,000	5,522
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	11,050							11,050	11,000	10,875
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	11,050	0		0	0	0	6,100	17,150	17,000	16,397
Special Assessments	35								0	0	0
Miscellaneous	36	500							500	500	393
Other Financing Sources:											
Regular Operating Transfers In	37								0	0	65,000
Internal TIF Loan Transfers In	38								0	0	0
Subtotal ALL Operating Transfers In	39	0	0	0	0	0	0	0	0	0	65,000
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	65,000
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43	67,464	7,200	0	0	0	0	6,450	81,114	93,658	141,951
Beginning Fund Balance July 1	44	202,187	4,176	0	0	0	0	11,468	217,831	223,793	280,905
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	269,651	11,376	0	0	0	0	17,918	298,945	317,451	422,856

CITY OF
Cylinder
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	23,468	0		0	0			23,468	23,126	18,134
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	23,468	0		0	0			23,468	23,126	18,134
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	9,476	0		0	0			9,476	9,838	8,674
Licenses & Permits	7	390	0					0	390	390	364
Use of Money and Property	8	13,800	0	0	0	0	0	350	14,150	14,150	14,235
Intergovernmental	9	8,780	7,200	0	0	0		0	15,980	28,654	18,754
Charges for Fees & Service	10	11,050	0		0	0	0	6,100	17,150	17,000	16,397
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	500	0		0	0	0	0	500	500	393
Sub-Total Revenues	13	67,464	7,200	0	0	0	0	6,450	81,114	93,658	76,951
Other Financing Sources:											
Total Transfers In	14	0	0	0	0	0	0	0	0	0	65,000
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	67,464	7,200	0	0	0	0	6,450	81,114	93,658	141,951
Expenditures & Other Financing Uses											
Public Safety	18	6,850	0	0			0		6,850	17,850	3,958
Public Works	19	9,400	5,700	0			0		15,100	16,020	74,129
Health and Social Services	20	200	0	0			0		200	200	200
Culture and Recreation	21	2,500	0	0			0		2,500	3,000	6,517
Community and Economic Development	22	3,550	0	0			0		3,550	3,050	2,582
General Government	23	16,500	0	0			0		16,500	18,800	36,641
Debt Service	24	0	0	0	0		0		0	0	0
Capital Projects	25	0	0	0		0	0		0	0	0
Total Government Activities Expenditures	26	39,000	5,700	0	0	0	0		44,700	58,920	124,027
Business Type Proprietary: Enterprise & ISF	27							14,750	14,750	40,700	10,036
Total Gov & Bus Type Expenditures	28	39,000	5,700	0	0	0	0	14,750	59,450	99,620	134,063
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	65,000
Total ALL Expenditures/Fund Transfers Out	30	39,000	5,700	0	0	0	0	14,750	59,450	99,620	199,063
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	28,464	1,500	0	0	0	0	-8,300	21,664	-5,962	-57,112
Beginning Fund Balance July 1	33	202,187	4,176	0	0	0	0	11,468	217,831	223,793	280,905
Ending Fund Balance June 30	34	230,651	5,676	0	0	0	0	3,168	239,495	217,831	223,793

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

City Name: Cylinder

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)						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

