

City Budget Help

To return to the budget forms, click on the appropriate worksheet tab (CERT, Re-Est Revenues, etc.)

Click on any of the following links to obtain the information you need

Administrative Rules (*Amendments, Fund Transfers, Employee Benefits, Etc.)*

Amendments (*When is an amendment required?*)

Amendment Filing Requirements (*Timelines & required forms, etc.)*

Budget Instructions (*An overview of how to prepare the city budget, fund types, etc.)*

Budget Instructions For Beginners (*Definitions, Forms, and How they are completed)*

Order of Completion (*Which BUDGET forms to fill out first)*

City Chart of Accounts (*November 5, 2003)*

Local Emergency Management Commission (EMC) Support (*Iowa Code 29C.17 (5))*

EXCEL Macro Security Level (*Why doesn't the CERT page compute rates? Change Macro security level*)

Fund Types (*Funds types under which a city budgets)*

Filing Requirements BUDGET (*Timelines & required forms, etc.)*

Internal Service Funds (*Budgeting options for Internal Service Funds)*

Iowa Code 384.16 as amended July 2007 (*Statutory Instructions for City Budgets Process, publishing, etc.*)

Notice of Public Hearing Notice BUDGET (*Preparation, publishing or posting requirements)*

Problems Printing the BLUE Numbers (*The FIX A few printers won't print the blue numbers.)*

TIF Budgeting (*New TIF budgeting and changes to the forms)*

Homestead, Elderly, Military Credits (*How credit are calculated and affect of reduced funding on city*)

Property Tax Reform & the Replacement Claim Estimation Tabs (*SF 295 and the changes to the Budget process*)

83-791

Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2014 - ENDING JUNE 30, 2015

The City of: Irwin County Name: SHELBY Date Budget Adopted: 3/10/2014
(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		712-782-3337 <small>Telephone Number</small>	_____ <small>Signature</small>
January 1, 2013 Property Valuations			
		With Gas & Electric	Without Gas & Electric
Regular	2a	6,695,438	6,475,100
DEBT SERVICE	3a	6,695,438	6,475,100
Ag Land	4a	333,983	
			Last Official Census 341

Code		Dollar	Purpose	(A)	(B)	(C)
Sec.	Limit			Request with Utility Replacement	Property Taxes Levied	Rate
384.1	8.10000		Regular General levy	54,233	52,448	8.10000
(384)			Non-Voted Other Permissible Levies			
12(8)	0.67500		Contract for use of Bridge		0	0
12(10)	0.95000		Opr & Maint publicly owned Transit		0	0
12(11)	Amt Nec		Rent, Ins. Maint of Civic Center	1,500	1,451	0.22403
12(12)	0.13500		Opr & Maint of City owned Civic Center		0	0
12(13)	0.06750		Planning a Sanitary Disposal Project		0	0
12(14)	0.27000		Aviation Authority (under sec.330A.15)		0	0
12(16)	0.06750		Levee Impr. fund in special charter city		0	0
12(18)	Amt Nec		Liability, property & self insurance costs	19,000	18,375	2.83775
12(22)	Amt Nec		Support of a Local Emerg.Mgmt.Comm.	462	0	0
(384)			Voted Other Permissible Levies			
12(1)	0.13500		Instrumental/Vocal Music Groups		0	0
12(2)	0.81000		Memorial Building		0	0
12(3)	0.13500		Symphony Orchestra		0	0
12(4)	0.27000		Cultural & Scientific Facilities		0	0
12(5)	As Voted		County Bridge		0	0
12(6)	1.35000		Missi or Missouri River Bridge Const.		0	0
12(9)	0.03375		Aid to a Transit Company		0	0
12(17)	0.20500		Maintain Institution received by gift/devise		0	0
12(19)	1.00000		City Emergency Medical District	463	0	0
12(21)	0.27000		Support Public Library	23	0	0
28E.22	1.50000		Unified Law Enforcement	24	0	0
Total General Fund Regular Levies (5 thru 24)				74,733	72,274	
384.1	3.00375		Ag Land	1,003	1,003	3.00375
Total General Fund Tax Levies (25 + 26)				75,736	73,277	Do Not Add
Special Revenue Levies						
384.8	0.27000		Emergency (if general fund at levy limit)	1,808	1,748	0.27000
384.6	Amt Nec		Police & Fire Retirement		0	0
	Amt Nec		FICA & IPERS (if general fund at levy limit)	4,800	4,642	0.71690
Rules	Amt Nec		Other Employee Benefits		0	0
Total Employee Benefit Levies (29,30,31)				4,800	4,642	0.71690
Sub Total Special Revenue Levies (28+32)				6,608	6,390	
Valuation						
386	As Req		With Gas & Elec			
			Without Gas & Elec			
SSMID 1	(A)	(B)			0	0
SSMID 2	(A)	(B)			0	0
SSMID 3	(A)	(B)			0	0
SSMID 4	(A)	(B)			0	0
SSMID 5	(A)	(B)			0	0
SSMID 6	(A)	(B)			0	0
SSMID 7	(A)	(B)			0	0
Total SSMID				0	0	Do Not Add
Total Special Revenue Levies				6,608	6,390	
384.4	Amt Nec		Debt Service Levy 76.10(6)	0	0	0
384.7	0.67500		Capital Projects (Capital Improv. Reserve)		0	0
Total Property Taxes (27+39+40+41)				82,344	79,667	12.14868

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.

CHECK CITY VALUATIONS
Taxable Valuations By Class By Levy Authority

Commercial & Industrial Replacement Claim Estimation

This sheet has been designed to allow each city to estimate the amount of property tax reimbursement that will be received from the State for each fund.

The City of Irwin

		(A) Commercial - Non-TIF	(B) Commerical - TIF	(C) Industrial - Non-TIF	(D) Industrial - TIF
1	Taxable	2,281,538			
2	Assessed	2,401,619	0	0	0

REPLACEMENT \$		FILLS TO:	
3	General Fund	\$1,373	REVENUES, LINE 18, COL (C)
4	Special Fund	\$86	REVENUES, LINE 18, COL (D)
5	Debt Fund	\$0	REVENUES, LINE 18, COL (F)

* Please input the amount of revenue being received from State of Iowa sources in the form of grants or reimbursements below. Separate the revenues by fund receiving the money. The information below will flow to REVENUES line 18.

		<u>General</u>	<u>Special Revenue</u>	<u>TIF Sp. Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Proprietary</u>
Other State Grants & Reimbursements	18						

Commercial & Industrial Replacement Claim Estimation

For SSMIDs

The City of Irwin

SSMID 1		(A)	(B)	Replacement \$
		Commercial - Reg	Industrial - Reg	
1	Taxable			
2	Assessed	0	0	\$0

REPLACEMENT \$		
1	Special Fund	\$0

SSMID 2		(A)	(B)	Replacement \$
		Commercial - Reg	Industrial - Reg	
1	Taxable			
2	Assessed	0	0	\$0

SSMID 3		(A)	(B)	Replacement \$
		Commercial - Reg	Industrial - Reg	
1	Taxable			
2	Assessed	0	0	\$0

SSMID 4		(A)	(B)	Replacement \$
		Commercial - Reg	Industrial - Reg	
1	Taxable			
2	Assessed	0	0	\$0

SSMID 5		(A)	(B)	Replacement \$
		Commercial - Reg	Industrial - Reg	
1	Taxable			
2	Assessed	0	0	\$0

SSMID 6		(A)	(B)	Replacement \$
		Commercial - Reg	Industrial - Reg	
1	Taxable			
2	Assessed	0	0	\$0

SSMID 7		(A)	(B)	Replacement \$
		Commercial - Reg	Industrial - Reg	
1	Taxable			
2	Assessed	0	0	\$0

Fund Balance Worksheet for City of **Irwin**

		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 2013										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	56,751	1,556					58,307	61,786	120,093
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	145,068	20,541					165,609	103,616	269,225
Actual Expenditures Except End Bal (pg 12, line 259) *	3	120,184	20,626					140,810	95,789	236,599
Ending Fund Balance June 30 (pg 12, line 261) *	4	81,635	1,471	0	0	0	0	83,106	69,613	152,719
(2)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Re-Estimated FY 2014										
Beginning Fund Balance	5	81,635	1,471	0	0	0	0	83,106	69,613	152,719
Re-Est Revenues	6	79,555	64,000	0	0	0	0	143,555	110,000	253,555
Re-Est Expenditures	7	172,768	21,497	0	0	0	0	194,265	126,000	320,265
Ending Fund Balance	8	-11,578	43,974	0	0	0	0	32,396	53,613	86,009
(3)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2015										
Beginning Fund Balance	9	-11,578	43,974	0	0	0	0	32,396	53,613	86,009
Revenues	10	136,509	28,694	0	0	0	0	165,203	116,000	281,203
Expenditures	11	123,920	63,880	0	0	0	0	187,800	93,000	280,800
Ending Fund Balance	12	1,011	8,788	0	0	0	0	9,799	76,613	86,412

* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2013

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

CITY OF Irwin

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 for support of an Emergency Management Commission. The

	Request with Utility Replacement (A)	Property Taxes Levied (B)
1 Portion of General Fund Levy Used for Emerg. Mgmt. Comm.	1,853	1,792
2 Support of a Local Emerg.Mgmt.Comm.	0	0
3 TOTAL FOR FISCAL YEAR 2014	1,853	1,792

RE-ESTIMATED EXPENDITURES SCHEDULE PAGE 1

RE-ESTIMATED Fiscal Year Ending 2014

Fiscal Years

GOVERNMENT ACTIVITIES		GENERAL	SPECIAL REVENUE	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	RE-ESTIMATED 2014	ACTUAL 2013
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
PUBLIC SAFETY										
Police Department/Crime Prevention	1	6,820							6,820	6,820
Jail	2								0	
Emergency Management	3								0	
Flood Control	4								0	
Fire Department	5	4,400							4,400	4,400
Ambulance	6								0	
Building Inspections	7								0	
Miscellaneous Protective Services	8								0	
Animal Control	9								0	
Other Public Safety	10								0	
TOTAL (lines 1 - 10)	11	11,220	0	0			0		11,220	11,220
PUBLIC WORKS										
Roads, Bridges, & Sidewalks	12	70,000	20,000						90,000	27,656
Parking - Meter and Off-Street	13								0	
Street Lighting	14	6,600							6,600	6,515
Traffic Control and Safety	15								0	
Snow Removal	16								0	
Highway Engineering	17								0	
Street Cleaning	18								0	
Airport <i>(if not Enterprise)</i>	19								0	
Garbage <i>(if not Enterprise)</i>	20								0	
Other Public Works	21								0	
TOTAL (lines 12 - 21)	22	76,600	20,000	0			0		96,600	34,171
HEALTH & SOCIAL SERVICES										
Welfare Assistance	23								0	
City Hospital	24								0	
Payments to Private Hospitals	25								0	
Health Regulation and Inspection	26								0	
Water, Air, and Mosquito Control	27								0	
Community Mental Health	28								0	
Other Health and Social Services	29								0	
TOTAL (lines 23 - 29)	30	0	0	0			0		0	0
CULTURE & RECREATION										
Library Services	31	6,000							6,000	4,390
Museum, Band and Theater	32								0	
Parks	33	6,000							6,000	7,883
Recreation	34								0	
Cemetery	35								0	
Community Center, Zoo, & Marina	36	9,000							9,000	8,154
Other Culture and Recreation	37								0	
TOTAL (lines 31 - 37)	38	21,000	0	0			0		21,000	20,427

RE-ESTIMATED EXPENDITURES SCHEDULE PAGE 2

RE-ESTIMATED Fiscal Year Ending 2014

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)	RE-ESTIMATED 2014 (J)	ACTUAL 2013 (K)
COMMUNITY & ECONOMIC DEVELOPMENT											
Community Beautification	39									0	
Economic Development	40									0	
Housing and Urban Renewal	41									0	
Planning & Zoning	42									0	
Other Com & Econ Development	43									0	
	44									0	
TOTAL (lines 39 - 44)	45		0	0	0			0		0	0
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46		4,200	321						4,521	4,127
Clerk, Treasurer, & Finance Adm.	47		20,000	1,176						21,176	19,895
Elections	48		748							748	
Legal Services & City Attorney	49		8,000							8,000	4,461
City Hall & General Buildings	50		6,000							6,000	2,990
Tort Liability	51		17,000							17,000	20,564
Other General Government	52		8,000							8,000	19,121
TOTAL (lines 46 - 52)	53		63,948	1,497	0			0		65,445	71,158
DEBT SERVICE	54									0	
Gov Capital Projects	55									0	
TIF Capital Projects	56									0	
TOTAL CAPITAL PROJECTS	57		0	0	0		0	0		0	0
TOTAL Governmental Activities Expenditures (lines 11+22+30+38+44+52+53+54)	58		172,768	21,497	0	0	0	0		194,265	136,976
BUSINESS TYPE ACTIVITIES											
Proprietary: Enterprise & Budgeted ISF											
Water Utility	59							96,000		96,000	55,974
Sewer Utility	60							5,000		5,000	18,990
Electric Utility	61									0	
Gas Utility	62									0	
Airport	63									0	
Landfill/Garbage	64							25,000		25,000	20,825
Transit	65									0	
Cable TV, Internet & Telephone	66									0	
Housing Authority	67									0	
Storm Water Utility	68									0	
Other Business Type (city hosp., ISF, parking, etc.)	69									0	
Enterprise DEBT SERVICE	70									0	
Enterprise CAPITAL PROJECTS	71									0	
Enterprise TIF CAPITAL PROJECTS	72									0	
TOTAL BUSINESS TYPE EXPENDITURES (lines 56 - 68)	73							126,000		126,000	95,789
TOTAL ALL EXPENDITURES (lines 58+74)	74		172,768	21,497	0	0	0	126,000		320,265	232,765
Regular Transfers Out	75									0	3,834
Internal TIF Loan Transfers Out	76									0	
Total ALL Transfers Out	77		0	0	0	0	0	0	0	0	3,834
Total Expenditures and Other Fin Uses (lines 73+74)	78		172,768	21,497	0	0	0	126,000		320,265	236,599
Ending Fund Balance June 30	79		-11,578	43,974	0	0	0	53,613		86,009	152,719

THE USE OF THE CONTINUING APPROPRIATION IS VOLUNTARY. SUCH EXPENDITURES DO NOT REQUIRE AN AMENDMENT. HOWEVER THE ORIGINAL AMOUNT OF THE CAPITAL PROJECT MUST HAVE APPEARED ON A PREVIOUS YEAR'S BUDGET TO OBTAIN THE SPENDING AUTHORITY. THE CONTINUING APPROPRIATION CAN NOT BE FOR A YEAR PRIOR TO THE ACTUAL YEAR. CONTINUING APPROPRIATIONS END WITH THE ACTUAL YEAR. SEE INSTRUCTIONS.

RE-ESTIMATED REVENUES DETAIL
RE-ESTIMATED Fiscal Year Ending 2014

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	RE-ESTIMATED 2014 (J)	ACTUAL 2013 (K)
REVENUES & OTHER FINANCING SOURCES										
Taxes Levied on Property	1	72,000	10,000						82,000	79,922
Less: Uncollected Property Taxes - Levy Year	2								0	
Net Current Property Taxes (line 1 minus line 2)	3	72,000	10,000		0	0			82,000	79,922
Delinquent Property Taxes	4								0	
TIF Revenues	5								0	
Other City Taxes:										
Utility Tax Replacement Excise Taxes	6	2,600							2,600	1,201
Utility franchise tax (Iowa Code Chapter 364.2)	7	1,275							1,275	
Parimutuel wager tax	8								0	
Gaming wager tax	9								0	
Mobile Home Taxes	10								0	
Hotel/Motel Taxes	11								0	
Other Local Option Taxes	12		32,000						32,000	34,250
Subtotal - Other City Taxes (lines 6 thru 12)	13	3,875	32,000		0	0			35,875	35,451
Licenses & Permits	14	780							780	160
Use of Money & Property	15	2,900							2,900	2,871
Intergovernmental:										
Federal Grants & Reimbursements	16								0	
Road Use Taxes	17		22,000						22,000	20,541
Other State Grants & Reimbursements	18								0	
Local Grants & Reimbursements	19								0	13,000
Subtotal - Intergovernmental (lines 16 thru 19)	20	0	22,000	0	0	0		0	22,000	33,541
Charges for Fees & Service:										
Water Utility	21							55,000	55,000	51,913
Sewer Utility	22							31,000	31,000	29,444
Electric Utility	23								0	
Gas Utility	24								0	
Parking	25								0	
Airport	26								0	22,259
Landfill/Garbage	27							24,000	24,000	
Hospital	28								0	
Transit	29								0	
Cable TV, Internet & Telephone	30								0	
Housing Authority	31								0	
Storm Water Utility	32								0	
Other Fees & Charges for Service	33								0	
Subtotal - Charges for Service (lines 21 thru 33)	34	0	0		0	0	0	110,000	110,000	103,616
Special Assessments	35								0	
Miscellaneous	36								0	9,830
Other Financing Sources:										
Regular Operating Transfers In	37								0	3,834
Internal TIF Loan Transfers In	38								0	
Subtotal ALL Operating Transfers In	39	0	0	0	0	0	0	0	0	3,834
Proceeds of Debt (Excluding TIF Internal Borrowing)	40								0	
Proceeds of Capital Asset Sales	41								0	
Subtotal-Other Financing Sources (lines 36 thru 38)	42	0	0	0	0	0	0	0	0	3,834
Total Revenues except for beginning fund balance (lines 3, 4, 5, 12, 13, 14, 19, 33, 34, 35, & 39)	43	79,555	64,000	0	0	0	0	110,000	253,555	269,225
Beginning Fund Balance July 1	44	81,635	1,471	0	0	0	0	69,613	152,719	120,093
TOTAL REVENUES & BEGIN BALANCE (lines 41+42)	45	161,190	65,471	0	0	0	0	179,613	406,274	389,318

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2015

Fiscal Years

GOVERNMENT ACTIVITIES		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2015	RE-ESTIMATED 2014	ACTUAL 2013
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
PUBLIC SAFETY											
Police Department/Crime Prevention	1	6,820							6,820	6,820	6,820
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	4,400							4,400	4,400	4,400
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	11,220	0	0			0		11,220	11,220	11,220
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	30,000	18,000						48,000	90,000	27,656
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	3,500	3,500						7,000	6,600	6,515
Traffic Control and Safety	15								0	0	0
Snow Removal	16	5,000							5,000	0	0
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								0	0	0
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	38,500	21,500	0			0		60,000	96,600	34,171
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	0
CULTURE & RECREATION											
Library Services	31	8,000							8,000	6,000	4,390
Museum, Band and Theater	32								0	0	0
Parks	33	8,000							8,000	6,000	7,883
Recreation	34								0	0	0
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36	9,000							9,000	9,000	8,154
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	25,000	0	0			0		25,000	21,000	20,427

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2015

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 2015 (J)	RE-ESTIMATED 2014 (K)	ACTUAL 2013 (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									0	0	0
Other Com & Econ Development	43									0	0	0
TOTAL (lines 39 - 44)	44									0	0	0
TOTAL (lines 39 - 44)	45		0	0	0			0		0	0	0
GENERAL GOVERNMENT												
Mayor, Council, & City Manager	46		4,200	380						4,580	4,521	4,127
Clerk, Treasurer, & Finance Adm.	47		20,000	1,000						21,000	21,176	19,895
Elections	48		1,000							1,000	748	0
Legal Services & City Attorney	49		8,000							8,000	8,000	4,461
City Hall & General Buildings	50		8,000							8,000	6,000	2,990
Tort Liability	51			18,000						18,000	17,000	20,564
Other General Government	52		8,000							8,000	8,000	19,121
TOTAL (lines 46 - 52)	53		49,200	19,380	0			0		68,580	65,445	71,158
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		123,920	40,880	0	0	0	0		164,800	194,265	136,976
BUSINESS TYPE ACTIVITIES Proprietary: Enterprise & Budgeted ISF												
Water Utility	59								52,000	52,000	96,000	55,974
Sewer Utility	60								16,000	16,000	5,000	18,990
Electric Utility	61								0	0	0	0
Gas Utility	62								0	0	0	0
Airport	63								0	0	0	0
Landfill/Garbage	64								25,000	25,000	25,000	20,825
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								93,000	93,000	126,000	95,789
TOTAL ALL EXPENDITURES (lines 58+74)	74		123,920	40,880	0	0	0	0	93,000	257,800	320,265	232,765
Regular Transfers Out	75			23,000						23,000	0	3,834
Internal TIF Loan / Repayment Transfers Out	76									0	0	0
Total ALL Transfers Out	77		0	23,000	0	0	0	0	0	23,000	0	3,834
Total Expenditures & Fund Transfers Out (lines 75+76)	78		123,920	63,880	0	0	0	0	93,000	280,800	320,265	236,599
Ending Fund Balance June 30	79		1,011	8,788	0	0	0	0	76,613	86,412	86,009	152,719

* 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

2015

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2015 (J)	RE-ESTIMATED 2014 (K)	ACTUAL 2013 (L)
REVENUES & OTHER FINANCING SOURCES											
	1	73,277	6,390		0	0			79,667	82,000	79,922
	2								0	0	0
	3	73,277	6,390		0	0			79,667	82,000	79,922
	4								0	0	0
	5								0	0	0
Other City Taxes:											
	6	2,459	218		0	0			2,677	2,600	1,201
	7								0	1,275	0
	8								0	0	0
	9								0	0	0
	10								0	0	0
	11								0	0	0
	12	32,000							32,000	32,000	34,250
	13	34,459	218		0	0			34,677	35,875	35,451
	14	400							400	780	160
	15	4,000							4,000	2,900	2,871
Intergovernmental:											
	16								0	0	0
	17		22,000						22,000	22,000	20,541
	18	1,373	86	0	0	0		0	1,459	0	0
	19								0	0	13,000
	20	1,373	22,086	0	0	0		0	23,459	22,000	33,541
Charges for Fees & Service:											
	21							58,000	58,000	55,000	51,913
	22							33,000	33,000	31,000	29,444
	23							0	0	0	0
	24							0	0	0	0
	25							0	0	0	0
	26							0	0	0	22,259
	27							25,000	25,000	24,000	0
	28							0	0	0	0
	29							0	0	0	0
	30							0	0	0	0
	31							0	0	0	0
	32							0	0	0	0
	33							0	0	0	0
	34	0	0		0	0	0	116,000	116,000	110,000	103,616
	35							0	0	0	0
	36							0	0	0	9,830
Other Financing Sources:											
	37	23,000							23,000	0	3,834
	38								0	0	0
	39	23,000	0	0	0	0	0	0	23,000	0	3,834
	40								0	0	0
	41								0	0	0
	42	23,000	0	0	0	0	0	0	23,000	0	3,834
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)											
	43	136,509	28,694	0	0	0	0	116,000	281,203	253,555	269,225
	44	-11,578	43,974	0	0	0	0	53,613	86,009	152,719	120,093
	45	124,931	72,668	0	0	0	0	169,613	367,212	406,274	389,318

CITY OF
Irwin
ADOPTED BUDGET SUMMARY
YEAR ENDED JUNE 30, 2015

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2015 (J)	RE-ESTIMATED 2014 (K)	ACTUAL 2013 (L)
Revenues & Other Financing Sources											
Taxes Levied on Property	1	73,277	6,390		0	0			79,667	82,000	79,922
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	73,277	6,390		0	0			79,667	82,000	79,922
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	34,459	218		0	0			34,677	35,875	35,451
Licenses & Permits	7	400	0					0	400	780	160
Use of Money and Property	8	4,000	0	0	0	0	0	0	4,000	2,900	2,871
Intergovernmental	9	1,373	22,086	0	0	0		0	23,459	22,000	33,541
Charges for Fees & Service	10	0	0		0	0	0	116,000	116,000	110,000	103,616
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	0	0		0	0	0	0	0	0	9,830
Sub-Total Revenues	13	113,509	28,694	0	0	0	0	116,000	258,203	253,555	265,391
Other Financing Sources:											
Total Transfers In	14	23,000	0	0	0	0	0	0	23,000	0	3,834
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	0
Total Revenues and Other Sources	17	136,509	28,694	0	0	0	0	116,000	281,203	253,555	269,225
Expenditures & Other Financing Uses											
Public Safety	18	11,220	0	0			0		11,220	11,220	11,220
Public Works	19	38,500	21,500	0			0		60,000	96,600	34,171
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	25,000	0	0			0		25,000	21,000	20,427
Community and Economic Development	22	0	0	0			0		0	0	0
General Government	23	49,200	19,380	0			0		68,580	65,445	71,158
Debt Service	24	0	0	0	0		0		0	0	0
Capital Projects	25	0	0	0		0			0	0	0
Total Government Activities Expenditures	26	123,920	40,880	0	0	0	0		164,800	194,265	136,976
Business Type Proprietary: Enterprise & ISF	27							93,000	93,000	126,000	95,789
Total Gov & Bus Type Expenditures	28	123,920	40,880	0	0	0	0	93,000	257,800	320,265	232,765
Total Transfers Out	29	0	23,000	0	0	0	0	0	23,000	0	3,834
Total ALL Expenditures/Fund Transfers Out	30	123,920	63,880	0	0	0	0	93,000	280,800	320,265	236,599
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	12,589	-35,186	0	0	0	0	23,000	403	-66,710	32,626
Beginning Fund Balance July 1	33	-11,578	43,974	0	0	0	0	53,613	86,009	152,719	120,093
Ending Fund Balance June 30	34	1,011	8,788	0	0	0	0	76,613	86,412	86,009	152,719

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

City Name: Irwin

Fiscal Year
2015

Project Name (A)		Amount of Issue (B)	Date Certified to County Auditor (C)	Principal Due FY 2015 (D)	Interest Due FY 2015 +(E)	Bond Reg/Other Fees Due FY 2015 +(F)	Total Obligation Due FY 2015 =(G)	Paid from Funds OTHER THAN Current Year Property Taxes -(H)	Amount Paid by Current Year Debt Service Levy =(I)
(1)	LAGOON			4,000	1,620		5,620	5,620	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				4,000	1,620	0	5,620	5,620	0

LONG TERM DEBT SCHEDULE
GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS
PAGE 2

Fiscal Year
2015

City Name: Irwin

USE THIS PAGE ONLY AFTER FILLING LINES 1 THRU 30 ABOVE.

	Project Name (A)	Amount of Issue (B)	Date Certified to County Auditor (C)	Principal Due FY 2015 (D)	Interest Due FY 2015 +(E)	Bond Reg/Other Fees Due FY 2015 +(F)	Total Obligation Due FY 2015 =(G)	Paid from Funds OTHER THAN Current Year Property Taxes -(H)	Amount Paid by Current Year Debt Service Levy =(I)
(31)							0		0
(32)							0		0
(33)							0		0
(34)							0		0
(35)							0		0
(36)							0		0
(37)							0		0
(38)							0		0
(39)							0		0
(40)							0		0
(41)							0		0
(42)							0		0
(43)							0		0
(44)							0		0
(45)							0		0
(46)							0		0
(47)							0		0
(48)							0		0
(49)							0		0
(50)							0		0
(51)							0		0
(52)							0		0
(53)							0		0
(54)							0		0
(55)							0		0
(56)							0		0
(57)							0		0
(58)							0		0
(59)							0		0
(60)							0		0
				4,000	1,620	0	5,620	5,620	0

LONG TERM DEBT SCHEDULE
GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS
PAGE 2

City Name: Irwin

USE THIS PAGE ONLY AFTER FILLING LINES 1 THRU 30 ABOVE.

Fiscal Year

2015

Project Name (A)	Amount of Issue (B)	Date Certified to County Auditor (C)	Principal Due FY 2015 (D)	Interest Due FY 2015 +(E)	Bond Reg/Other Fees Due FY 2015 +(F)	Total Obligation Due FY 2015 =(G)	Paid from Funds OTHER THAN Current Year Property Taxes -(H)	Amount Paid by Current Year Debt Service Levy =(I)
(61)						0		0
(62)						0		0
(63)						0		0
(64)						0		0
(65)						0		0
(66)						0		0
(67)						0		0
(68)						0		0
(69)						0		0
(70)						0		0
(71)						0		0
(72)						0		0
(73)						0		0
(74)						0		0
(75)						0		0
(76)						0		0
(77)						0		0
(78)						0		0
(79)						0		0
(80)						0		0
(81)						0		0
(82)						0		0
(83)						0		0
(84)						0		0
(85)						0		0
(86)						0		0
(87)						0		0
(88)						0		0
(89)						0		0
(90)						0		0
			4,000	1,620	0	5,620	5,620	0

LONG TERM DEBT SCHEDULE
GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS
PAGE 2

City Name: Irwin

USE THIS PAGE ONLY AFTER FILLING LINES 1 THRU 30 ABOVE.

Fiscal Year

2015

Project Name (A)	Amount of Issue (B)	Date Certified to County Auditor (C)	Principal Due FY 2015 (D)	Interest Due FY 2015 +(E)	Bond Reg/Other Fees Due FY 2015 +(F)	Total Obligation Due FY 2015 =(G)	Paid from Funds OTHER THAN Current Year Property Taxes -(H)	Amount Paid by Current Year Debt Service Levy =(I)
(91)						0		0
(92)						0		0
(93)						0		0
(94)						0		0
(95)						0		0
(96)						0		0
(97)						0		0
(98)						0		0
(99)						0		0
(100)						0		0
(101)						0		0
(102)						0		0
(103)						0		0
(104)						0		0
(105)						0		0
(106)						0		0
(107)						0		0
(108)						0		0
(109)						0		0
(110)						0		0
(111)						0		0
(112)						0		0
(113)						0		0
(114)						0		0
(115)						0		0
(116)						0		0
(117)						0		0
(118)						0		0
(119)						0		0
(120)						0		0
			4,000	1,620	0	5,620	5,620	0

LONG TERM DEBT SCHEDULE
GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS
PAGE 2

Fiscal Year
2015

City Name: Irwin

USE THIS PAGE ONLY AFTER FILLING LINES 1 THRU 30 ABOVE.

Project Name (A)	Amount of Issue (B)	Date Certified to County Auditor (C)	Principal Due FY 2015 (D)	Interest Due FY 2015 +(E)	Bond Reg/Other Fees Due FY 2015 +(F)	Total Obligation Due FY 2015 =(G)	Paid from Funds OTHER THAN Current Year Property Taxes -(H)	Amount Paid by Current Year Debt Service Levy =(I)
(121)						0		0
(122)						0		0
(123)						0		0
(124)						0		0
(125)						0		0
(126)						0		0
(127)						0		0
(128)						0		0
(129)						0		0
(130)						0		0
(131)						0		0
(132)						0		0
(133)						0		0
(134)						0		0
(135)						0		0
(136)						0		0
(137)						0		0
(138)						0		0
(139)						0		0
(140)						0		0
(141)						0		0
(142)						0		0
(143)						0		0
(144)						0		0
(145)						0		0
(146)						0		0
(147)						0		0
(148)						0		0
(149)						0		0
(150)						0		0
			4,000	1,620	0	5,620	5,620	0

CONGRATULATIONS! THE BUDGET FILE CONTAINS NO ERRORS IN THE FOUR CATEGORIES

(1)

OPERATING TRANSFERS IN / OPERATING TRANSFERS OUT COMPARISONS

(2)

ENDING YEAR FUND BALANCE / BEGINNING YEAR FUND BALANCE COMPARISONS

0
0

0
0

0
0

(3)

AN ERROR MESSAGE APPEARS IN RED BELOW IF THE BUDGET DOES NOT CONTAIN ALL 3 YEARS OF DATA

NOTICE OF PUBLIC HEARING BUDGET ESTIMATE

FISCAL YEAR BEGINNING JULY 1, 2014 - ENDING JUNE 30, 2015

City of Irwin, Iowa

The City Council will conduct a public hearing on the proposed Budget at CITY HALL MEETING ROOM

on 3/10/2014 at 5:00 P.M.
(Date) xx/xx/xx (hour)

The Budget Estimate Summary of proposed receipts and expenditures is shown below. Copies of the the detailed proposed Budget may be obtained or viewed at the offices of the Mayor, City Clerk, and at the Library.

The estimated Total tax levy rate per \$1000 valuation on regular property \$ 12.14868

The estimated tax levy rate per \$1000 valuation on Agricultural land is \$ 3.00375

At the public hearing, any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget.

712-782-3337
phone number

JANIS HOLLOWAY
City Clerk/Finance Officer's NAME

		Budget FY 2015	Re-estimated FY 2014	Actual FY 2013
		(a)	(b)	(c)
Revenues & Other Financing Sources				
Taxes Levied on Property	1	79,667	82,000	79,922
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	3	79,667	82,000	79,922
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	0	0	0
Other City Taxes	6	34,677	35,875	35,451
Licenses & Permits	7	400	780	160
Use of Money and Property	8	4,000	2,900	2,871
Intergovernmental	9	23,459	22,000	33,541
Charges for Fees & Service	10	116,000	110,000	103,616
Special Assessments	11	0	0	0
Miscellaneous	12	0	0	9,830
Other Financing Sources	13	23,000	0	3,834
Total Revenues and Other Sources	14	281,203	253,555	269,225
Expenditures & Other Financing Uses				
Public Safety	15	11,220	11,220	11,220
Public Works	16	60,000	96,600	34,171
Health and Social Services	17	0	0	0
Culture and Recreation	18	25,000	21,000	20,427
Community and Economic Development	19	0	0	0
General Government	20	68,580	65,445	71,158
Debt Service	21	0	0	0
Capital Projects	22	0	0	0
Total Government Activities Expenditures	23	164,800	194,265	136,976
Business Type / Enterprises	24	93,000	126,000	95,789
Total ALL Expenditures	25	257,800	320,265	232,765
Transfers Out	26	23,000	0	3,834
Total ALL Expenditures/Transfers Out	27	280,800	320,265	236,599
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	28	403	-66,710	32,626
Beginning Fund Balance July 1	29	86,009	152,719	120,093
Ending Fund Balance June 30	30	86,412	86,009	152,719

**NOTICE OF PUBLIC HEARING
BUDGET ESTIMATE**

FISCAL YEAR BEGINNING JULY 1, 2014 - ENDING JUNE 30, 2015

City of Irwin, Iowa

The City Council will conduct a public hearing on the proposed Budget at CITY HALL MEETING ROOM
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City Clerk, and at the Library.

The estimated Total tax levy rate per \$1000 valuation on regular property . . . 12.14868
The estimated tax levy rate per \$1000 valuation on Agricultural land is 3.00375

At the public hearing, any resident or taxpayer may present objections to, or arguments in favor of,
any part of the proposed budget.

712-782-3337 JANIS HOLLOWAY
phone number City Clerk/Finance Officer's NAME

	Budget FY 2015	Re-est. FY 2014	Actual FY 2013
	(a)	(b)	(c)
Revenues & Other Financing Sources			
Taxes Levied on Property	1 79,667	82,000	79,922
Less: Uncollected Property Taxes-Levy Year	2 0	0	0
Net Current Property Taxes	3 79,667	82,000	79,922
Delinquent Property Taxes	4 0	0	0
TIF Revenues	5 0	0	0
Other City Taxes	6 34,677	35,875	35,451
Licenses & Permits	7 400	780	160
Use of Money and Property	8 4,000	2,900	2,871
Intergovernmental	9 23,459	22,000	33,541
Charges for Services	10 116,000	110,000	103,616
Special Assessments	11 0	0	0
Miscellaneous	12 0	0	9,830
Other Financing Sources	13 23,000	0	3,834
Total Revenues and Other Sources	14 281,203	253,555	269,225
Expenditures & Other Financing Uses			
Public Safety	15 11,220	11,220	11,220
Public Works	16 60,000	96,600	34,171
Health and Social Services	17 0	0	0
Culture and Recreation	18 25,000	21,000	20,427
Community and Economic Development	19 0	0	0
General Government	20 68,580	65,445	71,158
Debt Service	21 0	0	0
Capital Projects	22 0	0	0
Total Government Activities Expenditures	23 164,800	194,265	136,976
Business Type / Enterprises	24 93,000	126,000	95,789
Total ALL Expenditures	26 257,800	320,265	232,765
Transfers Out	27 23,000	0	3,834
Total Expenditures/Transfers Out	28 280,800	320,265	236,599
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	29 403	-66,710	32,626
Continuing Appropriation	0	0	
Beginning Fund Balance July 1	30 86,009	152,719	120,093
Ending Fund Balance June 30	31 86,412	86,009	152,719