

# 41-385

## Adoption of Budget and Certification of City Taxes

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

The City of: KANAWHA County Name: HANCOCK Date Budget Adopted: 3/10/2015  
(Date) xx/xx/xxxx

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) 762-3632

Telephone Number

Signature

County Auditor Date Stamp

### January 1, 2014 Property Valuations

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	2a <u>15,799,736</u>	2b <u>15,367,205</u>	652
<b>DEBT SERVICE</b>	3a <u>15,799,736</u>	3b <u>15,367,205</u>	
Ag Land	4a <u>1,183,216</u>		

### TAXES LIEVED

Code Sec.	Dollar Limit	Purpose	(A) Request with Utility Replacement	(B) Property Taxes Levied	(C) Rate
384.1	8.10000	Regular General levy	5 127,978	124,474	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 8,970	8,724	52 0.56773
12(21)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462 4,868	4,735	465 0.30811
(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 4,266	4,149	61 0.27000
28E.22	1.50000	Unified Law Enforcement	24	0	62 0
		<b>Total General Fund Regular Levies (5 thru 24)</b>	25 146,082	142,082	
384.1	3.00375	Ag Land	26 3,554	3,554	63 3.00375
		<b>Total General Fund Tax Levies (25 + 26)</b>	27 149,636	145,636	Do Not Add
		Special Revenue Levies			
384.8	0.27000	Emergency (if general fund at levy limit)	28 4,266	4,149	64 0.27000
384.6	Amt Nec	Police & Fire Retirement	29	0	0
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30 25,579	24,879	1.61895
Rules	Amt Nec	Other Employee Benefits	31 33,867	32,940	2.14352
		<b>Total Employee Benefit Levies (29,30,31)</b>	32 59,446	57,819	65 3.76247
		<b>Sub Total Special Revenue Levies (28+32)</b>	33 63,712	61,968	
		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
		<b>Total SSMID</b>	38 0	0	Do Not Add
		<b>Total Special Revenue Levies</b>	39 63,712	61,968	
384.4	Amt Nec	<b>Debt Service Levy 76.10(6)</b>	40 70,452	68,523	70 4.45906
384.7	0.67500	<b>Capital Projects (Capital Improv. Reserve)</b>	41	0	71 0
		<b>Total Property Taxes (27+39+40+41)</b>	42 283,800	276,127	72 17.73737

**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

**KANAWHA**

		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	124,233	175,800	0	1,134	0	0	301,167	365,300	666,467
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	337,412	183,090	0	74,762	0	0	595,264	193,484	788,748
Actual Expenditures Except End Bal (pg 12, line 259) *	3	330,379	179,065	0	73,663	0	0	583,107	140,110	723,217
Ending Fund Balance June 30 (pg 12, line 261) *	4	131,266	179,825	0	2,233	0	0	313,324	418,674	731,998
<b>(2)</b>		<b>General</b>	<b>Spec Rev</b>	<b>TIF Special Rev</b>	<b>Debt Serv</b>	<b>Capt Proj</b>	<b>Permanent</b>	<b>Tot Govt</b>	<b>Proprietary</b>	<b>Grand Total</b>
<b>** Re-Estimated FY 2015</b>										
Beginning Fund Balance	5	131,266	179,825	0	2,233	0	0	313,324	418,674	731,998
Re-Est Revenues	6	328,609	187,578	0	69,835	0	0	586,022	198,100	784,122
Re-Est Expenditures	7	281,192	229,613	0	71,713	0	0	582,518	148,000	730,518
Ending Fund Balance	8	178,683	137,790	0	355	0	0	316,828	468,774	785,602
<b>(3)</b>		<b>General</b>	<b>Spec Rev</b>	<b>TIF Special Rev</b>	<b>Debt Serv</b>	<b>Capt Proj</b>	<b>Permanent</b>	<b>Tot Govt</b>	<b>Proprietary</b>	<b>Grand Total</b>
<b>** Budget FY 2016</b>										
Beginning Fund Balance	9	178,683	137,790	0	355	0	0	316,828	468,774	785,602
Revenues	10	505,330	188,557	0	74,458	0	0	768,345	201,200	969,545
Expenditures	11	538,033	230,069	0	74,458	0	0	842,560	159,000	1,001,560
Ending Fund Balance	12	145,980	96,278	0	355	0	0	242,613	510,974	753,587

\* 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 \_\_\_\_\_ KANAWHA \_\_\_\_\_**

**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 <u>Support of a Local Emerg.Mgmt.Comm.</u>	4,868	4,735
3 TOTAL FOR FISCAL YEAR 2014	4,868	4,735

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2016

Fiscal Years

GOVERNMENT ACTIVITIES		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)
<b>PUBLIC SAFETY</b>											
Police Department/Crime Prevention	1	73,300	19,552						92,852	97,438	54,030
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	262,278	3,800						266,078	34,013	29,999
Ambulance	6								0	0	0
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8	6,370							6,370	1,128	38,818
Animal Control	9	400							400	400	0
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	342,348	23,352				0		365,700	132,979	122,847
<b>PUBLIC WORKS</b>											
Roads, Bridges, & Sidewalks	12		114,030						114,030	110,768	139,131
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		18,000						18,000	16,000	0
Traffic Control and Safety	15								0	0	0
Snow Removal	16	6,000							6,000	6,000	0
Highway Engineering	17								0	0	0
Street Cleaning	18	2,000							2,000	2,514	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	8,000							8,000	5,750	940
TOTAL (lines 12 - 21)	22	16,000	132,030				0		148,030	141,032	140,071
<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	37,885	2,585						40,470	40,085	34,830
Museum, Band and Theater	32								0	0	0
Parks	33	31,100	885						31,985	21,277	36,954
Recreation	34	6,000							6,000	5,500	0
Cemetery	35	4,000							4,000	4,000	0
Community Center, Zoo, & Marina	36								0	0	0
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	78,985	3,470				0		82,455	70,862	71,784

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		1,000							1,000	1,000	1,669
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		1,000	0	0			0		1,000	1,000	1,669
<b>GENERAL GOVERNMENT</b>												
Mayor, Council, & City Manager	46		7,000	557						7,557	7,537	6,847
Clerk, Treasurer, & Finance Adm.	47		57,200	14,610						71,810	72,911	70,434
Elections	48		500							500	0	0
Legal Services & City Attorney	49		7,000							7,000	7,000	0
City Hall & General Buildings	50		28,000	50						28,050	21,484	25,232
Tort Liability	51									0	0	0
Other General Government	52									0	0	0
TOTAL (lines 46 - 52)	53		99,700	15,217	0			0		114,917	108,932	102,513
<b>DEBT SERVICE</b>	54					74,458				74,458	71,713	73,663
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		538,033	174,069	0	74,458	0	0		786,560	526,518	512,547
<b>BUSINESS TYPE ACTIVITIES</b>												
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>												
Water Utility	59								64,500	64,500	64,000	51,124
Sewer Utility	60								44,500	44,500	34,000	33,986
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
<b>TOTAL Business Type Expenditures (lines 59 - 73)</b>	73								109,000	109,000	98,000	85,110
<b>TOTAL ALL EXPENDITURES (lines 58+74)</b>	74		538,033	174,069	0	74,458	0	0	109,000	895,560	624,518	597,657
Regular Transfers Out	75			56,000								
Internal TIF Loan / Repayment Transfers Out	76								50,000	106,000	106,000	125,560
<b>Total ALL Transfers Out</b>	77		0	56,000	0	0	0	0	50,000	106,000	106,000	125,560
<b>Total Expenditures &amp; Fund Transfers Out (lines 75+76)</b>	78		538,033	230,069	0	74,458	0	0	159,000	1,001,560	730,518	723,217
<b>Ending Fund Balance June 30</b>	79		145,980	96,278	0	355	0	0	510,974	753,587	785,602	731,998

\* 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>											
	1	145,636	61,968		68,523	0			276,127	277,775	294,720
	2								0	0	0
	3	145,636	61,968		68,523	0			276,127	277,775	294,720
	4								0	0	0
	5								0	0	0
Other City Taxes:											
	6	4,000	1,744		1,929	0			7,673	8,411	0
	7								0	0	0
	8								0	0	0
	9								0	0	0
	10								0	0	0
	11								0	0	0
	12		57,000						57,000	56,000	55,418
	13	4,000	58,744		1,929	0			64,673	64,411	55,418
	14	800							800	700	665
	15	1,325							1,325	1,305	1,359
Intergovernmental:											
	16								0	0	0
	17		64,222						64,222	62,592	65,105
	18	9,506	3,623	0	4,006	0		0	17,135	8,802	1,570
	19	75,363							75,363	51,289	44,187
	20	84,869	67,845	0	4,006	0		0	156,720	122,683	110,862
Charges for Fees & Service:											
	21							127,200	127,200	125,000	124,057
	22							74,000	74,000	73,100	69,427
	23								0	0	0
	24								0	0	0
	25								0	0	0
	26								0	0	0
	27								0	0	0
	28								0	0	0
	29								0	0	0
	30								0	0	0
	31								0	0	0
	32								0	0	0
	33								0	0	0
	34	0	0		0	0		201,200	201,200	198,100	193,484
	35								0	0	0
	36	12,700							12,700	13,148	6,558
Other Financing Sources:											
	37	106,000							106,000	106,000	125,560
	38								0	0	0
	39	106,000	0	0	0	0	0	0	106,000	106,000	125,560
	40	150,000							150,000	0	0
	41								0	0	122
	42	256,000	0	0	0	0	0	0	256,000	106,000	125,682
<b>Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, &amp; 41)</b>											
	43	505,330	188,557	0	74,458	0	0	201,200	969,545	784,122	788,748
	44	178,683	137,790	0	355	0	0	468,774	785,602	731,998	666,467
	45	684,013	326,347	0	74,813	0	0	669,974	1,755,147	1,516,120	1,455,215

CITY OF

KANAWHA

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	145,636	61,968		68,523	0			276,127	277,775	294,720
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	145,636	61,968		68,523	0			276,127	277,775	294,720
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	4,000	58,744		1,929	0			64,673	64,411	55,418
Licenses & Permits	7	800	0					0	800	700	665
Use of Money and Property	8	1,325	0	0	0	0	0	0	1,325	1,305	1,359
Intergovernmental	9	84,869	67,845	0	4,006	0		0	156,720	122,683	110,862
Charges for Fees & Service	10	0	0		0	0		201,200	201,200	198,100	193,484
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	12,700	0		0	0		0	12,700	13,148	6,558
Sub-Total Revenues	13	249,330	188,557	0	74,458	0	0	201,200	713,545	678,122	663,066
<b>Other Financing Sources:</b>											
Total Transfers In	14	106,000	0	0	0	0	0	0	106,000	106,000	125,560
Proceeds of Debt	15	150,000	0	0	0	0		0	150,000	0	0
Proceeds of Capital Asset Sales	16	0	0	0	0	0		0	0	0	122
Total Revenues and Other Sources	17	505,330	188,557	0	74,458	0	0	201,200	969,545	784,122	788,748
<b>Expenditures &amp; Other Financing Uses</b>											
Public Safety	18	342,348	23,352	0			0		365,700	132,979	122,847
Public Works	19	16,000	132,030	0			0		148,030	141,032	140,071
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	78,985	3,470	0			0		82,455	70,862	71,784
Community and Economic Development	22	1,000	0	0			0		1,000	1,000	1,669
General Government	23	99,700	15,217	0			0		114,917	108,932	102,513
Debt Service	24	0	0	0	74,458		0		74,458	71,713	73,663
Capital Projects	25	0	0	0		0	0		0	0	0
Total Government Activities Expenditures	26	538,033	174,069	0	74,458	0	0		786,560	526,518	512,547
Business Type Proprietary: Enterprise & ISF	27							109,000	109,000	98,000	85,110
Total Gov & Bus Type Expenditures	28	538,033	174,069	0	74,458	0	0	109,000	895,560	624,518	597,657
Total Transfers Out	29	0	56,000	0	0	0	0	50,000	106,000	106,000	125,560
Total ALL Expenditures/Fund Transfers Out	30	538,033	230,069	0	74,458	0	0	159,000	1,001,560	730,518	723,217
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-32,703	-41,512	0	0	0	0	42,200	-32,015	53,604	65,531
Beginning Fund Balance July 1	33	178,683	137,790	0	355	0	0	468,774	785,602	731,998	666,467
Ending Fund Balance June 30	34	145,980	96,278	0	355	0	0	510,974	753,587	785,602	731,998

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

City Name:   KANAWHA  

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							4,006	-4,006
(2) 2007 ISSUE	815,000	03-07	60,000	13,958	500	74,458		74,458
(3) JOHN DEERE LOADER	122,900	07-11	16,719	144		16,863	16,863	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			76,719	14,102	500	91,321	20,869	70,452

