

51-479

Adoption of Budget and Certification of City Taxes

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

The City of: Packwood County Name: JEFFERSON Date Budget Adopted: 3/10/2015
(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.

(319) 695-3300

Telephone Number

Signature

County Auditor Date Stamp

January 1, 2014 Property Valuations

	Regular	2a	With Gas & Electric	2b	Without Gas & Electric	Last Official Census
	DEBT SERVICE	3a	3,650,301	3b	3,555,356	204
	Ag Land	4a	479,789			

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	22,500	21,915	6.16388
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		0	0
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(15)	0.06750	Levee Impr. fund in special charter city		0	0
12(17)	Amt Nec	Liability, property & self insurance costs		0	0
12(21)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.		0	0
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(16)	0.20500	Maintain Institution received by gift/devise		0	0
12(18)	1.00000	City Emergency Medical District		0	0
12(20)	0.27000	Support Public Library		0	0
28E.22	1.50000	Unified Law Enforcement		0	0
Total General Fund Regular Levies (5 thru 24)			22,500	21,915	
384.1	3.00375	Ag Land	1,430	1,430	2.98048
Total General Fund Tax Levies (25 + 26)			23,930	23,345	Do Not Add
Special Revenue Levies					
384.8	0.27000	Emergency (if general fund at levy limit)		0	0
384.6	Amt Nec	Police & Fire Retirement		0	0
	Amt Nec	FICA & IPERS (if general fund at levy limit)		0	0
Rules	Amt Nec	Other Employee Benefits		0	0
Total Employee Benefit Levies (29,30,31)			0	0	0
Sub Total Special Revenue Levies (28+32)			0	0	0
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	0
Total Special Revenue Levies			0	0	0
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)			23,930	23,345	6.16388

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 **Packwood**

		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	84,398	22,476	0	0	0	0	106,874	18,805	125,679	
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	31,962	36,635	0	0	0	0	68,597	24,089	92,686	
Actual Expenditures Except End Bal (pg 12, line 259) *	3	50,794	47,187	0	0	0	0	97,981	25,210	123,191	
Ending Fund Balance June 30 (pg 12, line 261) *	4	65,566	11,924	0	0	0	0	77,490	17,684	95,174	
(2)											
** Re-Estimated FY 2015											
Beginning Fund Balance	5	65,566	11,924	0	0	0	0	77,490	17,684	95,174	
Re-Est Revenues	6	44,250	22,000	0	0	0	0	66,250	24,000	90,250	
Re-Est Expenditures	7	72,704	21,100	0	0	0	0	93,804	20,000	113,804	
Ending Fund Balance	8	37,112	12,824	0	0	0	0	49,936	21,684	71,620	
(3)											
** Budget FY 2016											
Beginning Fund Balance	9	37,112	12,824	0	0	0	0	49,936	21,684	71,620	
Revenues	10	51,430	16,000	0	0	0	0	67,430	26,000	93,430	
Expenditures	11	73,704	26,100	0	0	0	0	99,804	30,000	129,804	
Ending Fund Balance	12	14,838	2,724	0	0	0	0	17,562	17,684	35,246	

* 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 _____ **Packwood**

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	3,500							3,500	3,500	3,060
Jail	2								0	0	0
Emergency Management	3	204							204	204	204
Flood Control	4								0	0	0
Fire Department	5	900	6,100						7,000	7,000	4,319
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	4,604	6,100				0		10,704	10,704	7,583
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	10,000	20,000						30,000	30,000	48,978
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	7,000							7,000	7,000	5,773
Traffic Control and Safety	15	200							200	200	0
Snow Removal	16	4,000							4,000	4,000	2,995
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	12,000							12,000	12,000	9,036
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	33,200	20,000				0		53,200	53,200	66,782
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	900							900	900	900
Museum, Band and Theater	32								0	0	0
Parks	33	8,000							8,000	8,000	4,783
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	8,900	0				0		8,900	8,900	5,683

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									0	0	0
Other Com & Econ Development	43									0	0	0
	44											
TOTAL (lines 39 - 44)	45		0	0	0			0		0	0	0
GENERAL GOVERNMENT												
Mayor, Council, & City Manager	46		4,500							4,500	3,500	1,792
Clerk, Treasurer, & Finance Adm.	47		8,000							8,000	6,500	6,132
Elections	48		1,500							1,500	0	630
Legal Services & City Attorney	49		1,000							1,000	1,000	131
City Hall & General Buildings	50									0	0	0
Tort Liability	51									0	0	0
Other General Government	52		12,000							12,000	10,000	9,248
TOTAL (lines 46 - 52)	53		27,000	0	0			0		27,000	21,000	17,933
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		73,704	26,100	0	0	0	0		99,804	93,804	97,981
BUSINESS TYPE ACTIVITIES												
Proprietary: Enterprise & Budgeted ISF												
Water Utility	59								0	0	0	0
Sewer Utility	60								30,000	30,000	20,000	25,210
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								30,000	30,000	20,000	25,210
TOTAL ALL EXPENDITURES (lines 58+74)	74		73,704	26,100	0	0	0	0	30,000	129,804	113,804	123,191
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		73,704	26,100	0	0	0	0	30,000	129,804	113,804	123,191
Ending Fund Balance June 30	79		14,838	2,724	0	0	0	0	17,684	35,246	71,620	95,174

* 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	23,345	0		0	0			23,345	23,162	23,070
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	23,345	0		0	0			23,345	23,162	23,070
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	585	0		0	0			585	588	597
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	18,000							18,000	17,000	15,305
Subtotal - Other City Taxes (lines 6 thru 12)	13	18,585	0		0	0			18,585	17,588	15,902
Licenses & Permits	14								0	0	0
Use of Money & Property	15								0	0	0
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		16,000						16,000	17,000	21,330
Other State Grants & Reimbursements	18	0	0	0	0	0		0	0	0	0
Local Grants & Reimbursements	19								0	0	0
Subtotal - Intergovernmental (lines 16 thru 19)	20	0	16,000	0	0	0		0	16,000	17,000	21,330
Charges for Fees & Service:											
Water Utility	21								0	0	0
Sewer Utility	22							26,000	26,000	24,000	24,089
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	9,500							9,500	8,500	8,295
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	9,500	0		0	0	0	26,000	35,500	32,500	32,384
Special Assessments	35								0	0	0
Miscellaneous	36								0	0	0
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	51,430	16,000	0	0	0	0	26,000	93,430	90,250	92,686
Beginning Fund Balance July 1	44	37,112	12,824	0	0	0	0	21,684	71,620	95,174	125,679
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	88,542	28,824	0	0	0	0	47,684	165,050	185,424	218,365

CITY OF Packwood
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	23,345	0		0	0			23,345	23,162	23,070
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	23,345	0		0	0			23,345	23,162	23,070
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	18,585	0		0	0			18,585	17,588	15,902
Licenses & Permits	7	0	0					0	0	0	0
Use of Money and Property	8	0	0	0	0	0	0	0	0	0	0
Intergovernmental	9	0	16,000	0	0	0		0	16,000	17,000	21,330
Charges for Fees & Service	10	9,500	0		0	0	0	26,000	35,500	32,500	32,384
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	0	0		0	0	0	0	0	0	0
Sub-Total Revenues	13	51,430	16,000	0	0	0	0	26,000	93,430	90,250	92,686
Other Financing Sources:											
Total Transfers In	14	0	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	51,430	16,000	0	0	0	0	26,000	93,430	90,250	92,686
Expenditures & Other Financing Uses											
Public Safety	18	4,604	6,100	0			0		10,704	10,704	7,583
Public Works	19	33,200	20,000	0			0		53,200	53,200	66,782
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	8,900	0	0			0		8,900	8,900	5,683
Community and Economic Development	22	0	0	0			0		0	0	0
General Government	23	27,000	0	0			0		27,000	21,000	17,933
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	73,704	26,100	0	0	0	0		99,804	93,804	97,981
Business Type Proprietary: Enterprise & ISF	27							30,000	30,000	20,000	25,210
Total Gov & Bus Type Expenditures	28	73,704	26,100	0	0	0	0	30,000	129,804	113,804	123,191
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	73,704	26,100	0	0	0	0	30,000	129,804	113,804	123,191
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-22,274	-10,100	0	0	0	0	-4,000	-36,374	-23,554	-30,505
Beginning Fund Balance July 1	33	37,112	12,824	0	0	0	0	21,684	71,620	95,174	125,679
Ending Fund Balance June 30	34	14,838	2,724	0	0	0	0	17,684	35,246	71,620	95,174

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

City Name: Packwood

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

