

# 04-024

## Adoption of Budget and Certification of City Taxes

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

The City of: Rathbun County Name: APPANOOSE Date Budget Adopted: 3/11/2015  
(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.

641-436-0993  
Telephone Number

\_\_\_\_\_  
Signature

County Auditor Date Stamp

### January 1, 2014 Property Valuations

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	2a <u>1,248,886</u>	2b <u>1,217,260</u>	89
<b>DEBT SERVICE</b>	3a <u>1,248,886</u>	3b <u>1,217,260</u>	
Ag Land	4a <u>6,160</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 10,116	9,860	43 8.10000
<b>(384) Non-Voted Other Permissible Levies</b>					
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
<b>(384) Voted Other Permissible Levies</b>					
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
<b>Total General Fund Regular Levies (5 thru 24)</b>			25 10,116	9,860	
384.1	3.00375	Ag Land	26 19	19	63 3.00375
<b>Total General Fund Tax Levies (25 + 26)</b>			27 10,135	9,879	Do Not Add
<b>Special Revenue Levies</b>					
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
<b>Total Employee Benefit Levies (29,30,31)</b>			32 0	0	65 0
<b>Sub Total Special Revenue Levies (28+32)</b>			33 0	0	
<b>Valuation</b>					
386	As Req				
		With Gas & Elec	Without Gas & Elec		
SSMID 1	(A)	1,248,886	(B) 1,217,260	34	66 0
SSMID 2	(A)			35	67 0
SSMID 3	(A)			36	68 0
SSMID 4	(A)			37	69 0
SSMID 5	(A)			555	565 0
SSMID 6	(A)			556	566 0
SSMID 7	(A)			1177	0
<b>Total SSMID</b>			38 0	0	Do Not Add
<b>Total Special Revenue Levies</b>			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
<b>Total Property Taxes (27+39+40+41)</b>			42 10,135	9,879	72 8.10000

**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

**Rathbun**

		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	17,848	7,189	0	0	0	0	25,037	0	25,037
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	17,546	16,741	0	0	0	0	34,287	0	34,287
Actual Expenditures Except End Bal (pg 12, line 259) *	3	12,972	18,240	0	0	0	0	31,212	0	31,212
Ending Fund Balance June 30 (pg 12, line 261) *	4	22,422	5,690	0	0	0	0	28,112	0	28,112
<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	22,422	5,690	0	0	0	0	28,112	0	28,112
Re-Est Revenues	6	10,445	6,309	0	0	0	0	16,754	0	16,754
Re-Est Expenditures	7	14,310	9,200	0	0	0	0	23,510	0	23,510
Ending Fund Balance	8	18,557	2,799	0	0	0	0	21,356	0	21,356
<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	18,557	2,799	0	0	0	0	21,356	0	21,356
Revenues	10	10,525	12,430	0	0	0	0	22,955	0	22,955
Expenditures	11	18,460	12,200	0	0	0	0	30,660	0	30,660
Ending Fund Balance	12	10,622	3,029	0	0	0	0	13,651	0	13,651

\* 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** \_\_\_\_\_ **Rathbun**

**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)
<b>PUBLIC SAFETY</b>											
Police Department/Crime Prevention	1								0	0	0
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	400							400	400	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	400	0				0		400	400	400
<b>PUBLIC WORKS</b>											
Roads, Bridges, & Sidewalks	12		10,000						10,000	7,000	15,796
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		1,200						1,200	1,200	1,018
Traffic Control and Safety	15								0	0	0
Snow Removal	16		1,000						1,000	1,000	1,235
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	191
TOTAL (lines 12 - 21)	22	0	12,200				0		12,200	9,200	18,240
<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								0	0	0
Museum, Band and Theater	32								0	0	0
Parks	33	2,000							2,000	0	0
Recreation	34								0	0	0
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36	1,500							1,500	0	0
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	3,500	0				0		3,500	0	0

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)
<b>COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>											
Community Beautification	39	100							100	0	195
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	100	0	0			0		100	0	195
<b>GENERAL GOVERNMENT</b>											
Mayor, Council, & City Manager	46	1,708							1,708	1,708	1,701
Clerk, Treasurer, & Finance Adm.	47	2,702							2,702	2,702	2,499
Elections	48	800							800	0	723
Legal Services & City Attorney	49	250							250	500	215
City Hall & General Buildings	50	9,000							9,000	9,000	4,047
Tort Liability	51								0	0	0
Other General Government	52								0	0	0
TOTAL (lines 46 - 52)	53	14,460	0	0			0		14,460	13,910	9,185
<b>DEBT SERVICE</b>	54								0	0	3,192
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
<b>TOTAL Government Activities Expenditures</b> (lines 11+22+30+38+45+53+54+57)	58	18,460	12,200	0	0	0	0		30,660	23,510	31,212
<b>BUSINESS TYPE ACTIVITIES</b>											
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>											
Water Utility	59								0	0	0
Sewer Utility	60								0	0	0
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
<b>TOTAL Business Type Expenditures (lines 59 - 73)</b>	73						0		0	0	0
<b>TOTAL ALL EXPENDITURES (lines 58+74)</b>	74	18,460	12,200	0	0	0	0		30,660	23,510	31,212
Regular Transfers Out	75								0	0	0
Internal TIF Loan / Repayment Transfers Out	76								0	0	0
<b>Total ALL Transfers Out</b>	77	0	0	0	0	0	0		0	0	0
<b>Total Expenditures &amp; Fund Transfers Out (lines 75+78)</b>	78	18,460	12,200	0	0	0	0		30,660	23,510	31,212
<b>Ending Fund Balance June 30</b>	79	10,622	3,029	0	0	0	0		13,651	21,356	28,112

\* 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>											
Taxes Levied on Property	1	9,879	0		0	0			9,879	9,796	10,064
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	9,879	0		0	0			9,879	9,796	10,064
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	256	0		0	0			256	259	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		6,300						6,300	6,309	6,354
Subtotal - Other City Taxes (lines 6 thru 12)	13	256	6,300		0	0			6,556	6,568	6,354
Licenses & Permits	14	390							390	390	723
Use of Money & Property	15								0	0	0
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	6,161
Road Use Taxes	17		6,130						6,130	0	6,130
Other State Grants & Reimbursements	18	0	0	0	0	0		0	0	0	0
Local Grants & Reimbursements	19								0	0	202
Subtotal - Intergovernmental (lines 16 thru 19)	20	0	6,130	0	0	0		0	6,130	0	12,493
Charges for Fees & Service:											
Water Utility	21								0	0	0
Sewer Utility	22								0	0	0
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	0	0	0	0
Special Assessments	35								0	0	0
Miscellaneous	36								0	0	4,653
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	10,525	12,430	0	0	0	0	0	22,955	16,754	34,287
Beginning Fund Balance July 1	44	18,557	2,799	0	0	0	0	0	21,356	28,112	25,037
<b>TOTAL REVENUES &amp; BEGIN BALANCE (lines 42+43)</b>	45	<b>29,082</b>	<b>15,229</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>44,311</b>	<b>44,866</b>	<b>59,324</b>

CITY OF

Rathbun

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	9,879	0		0	0			9,879	9,796	10,064
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	9,879	0		0	0			9,879	9,796	10,064
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	256	6,300		0	0			6,556	6,568	6,354
Licenses & Permits	7	390	0					0	390	390	723
Use of Money and Property	8	0	0	0	0	0	0	0	0	0	0
Intergovernmental	9	0	6,130	0	0	0		0	6,130	0	12,493
Charges for Fees & Service	10	0	0		0	0	0	0	0	0	0
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	0	0		0	0	0	0	0	0	4,653
Sub-Total Revenues	13	10,525	12,430	0	0	0	0	0	22,955	16,754	34,287
<b>Other Financing Sources:</b>											
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	0
<b>Total Revenues and Other Sources</b>	<b>17</b>	<b>10,525</b>	<b>12,430</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>22,955</b>	<b>16,754</b>	<b>34,287</b>
<b>Expenditures &amp; Other Financing Uses</b>											
Public Safety	18	400	0	0			0		400	400	400
Public Works	19	0	12,200	0			0		12,200	9,200	18,240
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	3,500	0	0			0		3,500	0	0
Community and Economic Development	22	100	0	0			0		100	0	195
General Government	23	14,460	0	0			0		14,460	13,910	9,185
Debt Service	24	0	0	0	0		0		0	0	3,192
Capital Projects	25	0	0	0		0	0		0	0	0
<b>Total Government Activities Expenditures</b>	<b>26</b>	<b>18,460</b>	<b>12,200</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>30,660</b>	<b>23,510</b>	<b>31,212</b>
Business Type Proprietary: Enterprise & ISF	27							0	0	0	0
<b>Total Gov &amp; Bus Type Expenditures</b>	<b>28</b>	<b>18,460</b>	<b>12,200</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>30,660</b>	<b>23,510</b>	<b>31,212</b>
<b>Total Transfers Out</b>	<b>29</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total ALL Expenditures/Fund Transfers Out</b>	<b>30</b>	<b>18,460</b>	<b>12,200</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>30,660</b>	<b>23,510</b>	<b>31,212</b>
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-7,935	230	0	0	0	0	0	-7,705	-6,756	3,075
<b>Beginning Fund Balance July 1</b>	<b>33</b>	<b>18,557</b>	<b>2,799</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>21,356</b>	<b>28,112</b>	<b>25,037</b>
<b>Ending Fund Balance June 30</b>	<b>34</b>	<b>10,622</b>	<b>3,029</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>13,651</b>	<b>21,356</b>	<b>28,112</b>

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

City Name: Rathbun

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

