

13-110

Adoption of Budget and Certification of City Taxes

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

The City of: Rinard County Name: CALHOUN Date Budget Adopted: 2/15/2015
(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.

515-570-4186

Telephone Number

Signature

County Auditor Date Stamp

January 1, 2014 Property Valuations

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	2a <u>782,417</u>	2b <u>748,917</u>	52
DEBT SERVICE	3a <u>782,417</u>	3b <u>748,917</u>	
Ag Land	4a <u>616,790</u>		

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 6,338	6,066	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 1,500	1,436	52 1.91714
12(21)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462	0	465 0
(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 7,838	7,502	
384.1	3.00375	Ag Land	26	0	63 0
		Total General Fund Tax Levies (25 + 26)	27 7,838	7,502	Do Not Add
		Special Revenue Levies			
384.8	0.27000	Emergency (if general fund at levy limit)	28 211	202	64 0.27000
384.6	Amt Nec	Police & Fire Retirement	29	0	0
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30 1,300	1,244	1.66152
Rules	Amt Nec	Other Employee Benefits	31	0	0
		Total Employee Benefit Levies (29,30,31)	32 1,300	1,244	65 1.66152
		Sub Total Special Revenue Levies (28+32)	33 1,511	1,446	
		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 1,511	1,446	
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 9,349	8,948	72 11.94866

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

Rinard

		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	6,314	10,758	0	0	0	0	17,072	1,269	18,341
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	19,677	8,741	0	0	0	0	28,418	23,777	52,195
Actual Expenditures Except End Bal (pg 12, line 259) *	3	3,809	8,032	14,614	0	0	0	26,455	28,639	55,094
Ending Fund Balance June 30 (pg 12, line 261) *	4	22,182	11,467	-14,614	0	0	0	19,035	-3,593	15,442
(2)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Re-Estimated FY 2015										
Beginning Fund Balance	5	22,182	11,467	-14,614	0	0	0	19,035	-3,593	15,442
Re-Est Revenues	6	14,807	9,265	0	0	0	0	24,072	23,200	47,272
Re-Est Expenditures	7	13,600	5,400	0	5,690	0	0	24,690	22,582	47,272
Ending Fund Balance	8	23,389	15,332	-14,614	-5,690	0	0	18,417	-2,975	15,442
(3)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2016										
Beginning Fund Balance	9	23,389	15,332	-14,614	-5,690	0	0	18,417	-2,975	15,442
Revenues	10	12,545	10,211	0	0	0	0	22,756	19,000	41,756
Expenditures	11	13,600	5,400	0	5,690	0	0	24,690	22,582	47,272
Ending Fund Balance	12	22,334	20,143	-14,614	-11,380	0	0	16,483	-6,557	9,926

* 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 _____ **Rinard**

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
<hr style="border: 1px solid black;"/>		
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								0	0	0
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	300							300	300	300
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	300	0				0		300	300	300
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12		1,900						1,900	1,900	2,673
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		2,100						2,100	2,100	2,100
Traffic Control and Safety	15								0	0	0
Snow Removal	16		1,000						1,000	1,000	1,160
Highway Engineering	17		400						400	400	0
Street Cleaning	18								0	0	0
Airport (if not Enterprise)	19								0	0	0
Garbage (if not Enterprise)	20								0	0	3,744
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	0	5,400				0		5,400	5,400	9,677
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								0	0	0
Museum, Band and Theater	32								0	0	0
Parks	33								0	0	0
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	0	0				0		0	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)
COMMUNITY & ECONOMIC DEVELOPMENT											
Community Beautification	39	200							200	200	65
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	200	0	0			0		200	200	65
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46	300							300	300	303
Clerk, Treasurer, & Finance Adm.	47	7,800							7,800	7,800	5,854
Elections	48								0	0	0
Legal Services & City Attorney	49								0	0	0
City Hall & General Buildings	50	5,000							5,000	5,000	8,457
Tort Liability	51								0	0	0
Other General Government	52								0	0	0
TOTAL (lines 46 - 52)	53	13,100	0	0			0		13,100	13,100	14,614
DEBT SERVICE	54				5,690				5,690	5,690	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	13,600	5,400	0	5,690	0	0		24,690	24,690	24,656
BUSINESS TYPE ACTIVITIES											
Proprietary: Enterprise & Budgeted ISF											
Water Utility	59						17,517		17,517	17,517	23,685
Sewer Utility	60						1,200		1,200	1,200	2,999
Electric Utility	61						0		0	0	0
Gas Utility	62						0		0	0	0
Airport	63						0		0	0	0
Landfill/Garbage	64						3,800		3,800	3,800	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						65		65	65	1,955
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						22,582		22,582	22,582	28,639
TOTAL ALL EXPENDITURES (lines 58+74)	74	13,600	5,400	0	5,690	0	0	22,582	47,272	47,272	53,295
Regular Transfers Out	75								0	0	1,799
Internal TIF Loan / Repayment Transfers Out	76								0	0	0
Total ALL Transfers Out	77	0	0	0	0	0	0	0	0	0	1,799
Total Expenditures & Fund Transfers Out (lines 75+76)	78	13,600	5,400	0	5,690	0	0	22,582	47,272	47,272	55,094
Ending Fund Balance June 30	79	22,334	20,143	-14,614	-11,380	0	0	-6,557	9,926	15,442	15,442

* 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											
	1	7,502	1,446		0	0			8,948	14,300	14,106
	2								0	0	0
	3	7,502	1,446		0	0			8,948	14,300	14,106
	4								0	0	0
	5								0	0	0
Other City Taxes:											
	6	336	65		0	0			401	565	0
	7								0	0	0
	8								0	0	0
	9								0	0	0
	10								0	0	0
	11								0	0	0
	12								0	0	0
	13	336	65		0	0			401	565	0
	14								0	0	0
	15	7							7	7	5
Intergovernmental:											
	16								0	0	0
	17		8,700						8,700	8,700	2,920
	18	0	0	0	0	0		0	0	0	5,821
	19								0	0	0
	20	0	8,700	0	0	0		0	8,700	8,700	8,741
Charges for Fees & Service:											
	21							16,000	16,000	16,000	19,994
	22							3,000	3,000	3,000	2,880
	23								0	0	0
	24								0	0	0
	25								0	0	0
	26								0	0	0
	27	4,200							4,200	4,200	4,187
	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	4,200	0		0	0	0	19,000	23,200	23,200	27,061
	35								0	0	0
	36	500							500	500	483
Other Financing Sources:											
	37								0	0	1,799
	38								0	0	0
	39	0	0	0	0	0	0	0	0	0	1,799
	40								0	0	0
	41								0	0	0
	42	0	0	0	0	0	0	0	0	0	1,799
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)											
	43	12,545	10,211	0	0	0	0	19,000	41,756	47,272	52,195
	44	23,389	15,332	-14,614	-5,690	0	0	-2,975	15,442	15,442	18,341
	45	35,934	25,543	-14,614	-5,690	0	0	16,025	57,198	62,714	70,536

CITY OF

Rinard

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	7,502	1,446		0	0			8,948	14,300	14,106
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	7,502	1,446		0	0			8,948	14,300	14,106
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	336	65		0	0			401	565	0
Licenses & Permits	7	0	0					0	0	0	0
Use of Money and Property	8	7	0	0	0	0	0	0	7	7	5
Intergovernmental	9	0	8,700	0	0	0		0	8,700	8,700	8,741
Charges for Fees & Service	10	4,200	0		0	0	0	19,000	23,200	23,200	27,061
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	500	0		0	0	0	0	500	500	483
Sub-Total Revenues	13	12,545	10,211	0	0	0	0	19,000	41,756	47,272	50,396
Other Financing Sources:											
Total Transfers In	14	0	0	0	0	0	0	0	0	0	1,799
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	12,545	10,211	0	0	0	0	19,000	41,756	47,272	52,195
Expenditures & Other Financing Uses											
Public Safety	18	300	0	0			0		300	300	300
Public Works	19	0	5,400	0			0		5,400	5,400	9,677
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	0	0	0			0		0	0	0
Community and Economic Development	22	200	0	0			0		200	200	65
General Government	23	13,100	0	0			0		13,100	13,100	14,614
Debt Service	24	0	0	0	5,690		0		5,690	5,690	0
Capital Projects	25	0	0	0		0	0		0	0	0
Total Government Activities Expenditures	26	13,600	5,400	0	5,690	0	0		24,690	24,690	24,656
Business Type Proprietary: Enterprise & ISF	27							22,582	22,582	22,582	28,639
Total Gov & Bus Type Expenditures	28	13,600	5,400	0	5,690	0	0	22,582	47,272	47,272	53,295
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	1,799
Total ALL Expenditures/Fund Transfers Out	30	13,600	5,400	0	5,690	0	0	22,582	47,272	47,272	55,094
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-1,055	4,811	0	-5,690	0	0	-3,582	-5,516	0	-2,899
Beginning Fund Balance July 1	33	23,389	15,332	-14,614	-5,690	0	0	-2,975	15,442	15,442	18,341
Ending Fund Balance June 30	34	22,334	20,143	-14,614	-11,380	0	0	-6,557	9,926	15,442	15,442

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

City Name: Rinard

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) Water Project 2 loans	87,100		2,972	2,718		5,690	5,690	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			2,972	2,718	0	5,690	5,690	0

