

21-178

Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2013 - ENDING JUNE 30, 2014

The City of: Rossie County Name: CLAY Date Budget Adopted: 03/04/13
(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.

712.262.2029
Telephone Number

Signature

County Auditor Date Stamp

January 1, 2012 Property Valuations

		With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	2a	1,160,725	1,124,387	54
Debt Service Value	3a			
Ag Land	4a	50,441		

				TAXES LEVIED		
Code Sec.	Dollar Limit	Purpose		(A)	(B)	(C)
				Request with Utility Replacement	Property Taxes Levied	Rate
384.1	8.10000	Regular General levy	5	7,300	7,071	6.28917
-384		Non-Voted Other Permissible Levies				
12(8)	0.67500	Contract for use of Bridge	6		0	0.00000
12(10)	0.95000	Opr & Maint publicly owned Transit	7		0	0.00000
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center	8		0	0.00000
12(12)	0.13500	Opr & Maint of City owned Civic Center	9		0	0.00000
12(13)	0.06750	Planning a Sanitary Disposal Project	10		0	0.00000
12(14)	0.27000	Aviation Authority (under sec.330A.15)	11		0	0.00000
12(16)	0.06750	Levee Impr. fund in special charter city	13		0	0.00000
12(18)	Amt Nec	Liability, property & self insurance costs	14		0	0.00000
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462		0	0.00000
-384		Voted Other Permissible Levies				
12(1)	0.13500	Instrumental/Vocal Music Groups	15		0	0.00000
12(2)	0.81000	Memorial Building	16		0	0.00000
12(3)	0.13500	Symphony Orchestra	17		0	0.00000
12(4)	0.27000	Cultural & Scientific Facilities	18		0	0.00000
12(5)	As Voted	County Bridge	19		0	0.00000
12(6)	1.35000	Missi or Missouri River Bridge Const.	20		0	0.00000
12(9)	0.03375	Aid to a Transit Company	21		0	0.00000
12(17)	0.20500	Maintain Institution received by gift/devise	22		0	0.00000
12(19)	1.00000	City Emergency Medical District	463		0	0.00000
12(21)	0.27000	Support Public Library	23		0	0.00000
28E.22	1.50000	Unified Law Enforcement	24		0	0.00000
Total General Fund Regular Levies (5 thru 24)				25	7,300	7,071
384.1	3.00375	Ag Land	26	152	152	3.00375
Total General Fund Tax Levies (25 + 26)				27	7,452	7,223
Special Revenue Levies						
384.8	0.27000	Emergency (if general fund at levy limit)	28	0	0	0.00000
384.6	Amt Nec	Police & Fire Retirement	29		0	0.00000
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30		0	0.00000
Rules	Amt Nec	Other Employee Benefits	31		0	0.00000
Total Employee Benefit Levies (29,30,31)				32	0	0.00000
Sub Total Special Revenue Levies (28+32)				33	0	0
Valuation						
386	As Req					
		With Gas & Elec	Without Gas & Elec			
	SSMID 1	(A)	(B)	34	0	0.00000
	SSMID 2	(A)	(B)	35	0	0.00000
	SSMID 3	(A)	(B)	36	0	0.00000
	SSMID 4	(A)	(B)	37	0	0.00000
	SSMID 5	(A)	(B)	555	0	0.00000
	SSMID 6	(A)	(B)	556	0	0.00000
	SSMID 7	(A)	(B)	1177	0	0.00000
Total SSMID				38	0	0
Total Special Revenue Levies				39	0	0
384.4	Amt Nec	Debt Service Levy 76.10(6)	40	0	0	0.00000
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41		0	0.00000
Total Property Taxes (27+39+40+41)				42	7,452	7,223

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 **Rossie**

		General	Special Rev	TIF	Debt Serv	Capt Proj	Permanent	Total	Proprietary	Grand
		(A)	(B)	Special Rev	(D)	(E)	(G)	Government	(I)	Total
(1)										
*Annual Report FY 2012										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	30,529						30,529		30,529
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	23,758	4,491					28,249	3,625	31,874
Actual Expenditures Except End Bal (pg 12, line 259) *	3	18,023	786					18,809	3,476	22,285
Ending Fund Balance June 30 (pg 12, line 270) *	4	36,264	3,705	0	0	0	0	39,969	149	40,118
(2)		General	Spec Rev	TIF	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Re-Estimated FY 2013										
Beginning Fund Balance	5	36,264	3,705	0	0	0	0	39,969	149	40,118
Re-Est Revenues	6	17,850	4,000	0	0	0	0	21,850	3,500	25,350
Re-Est Expenditures	7	4,875	3,200	0	0	0	0	8,075	3,660	11,735
Ending Fund Balance	8	49,239	4,505	0	0	0	0	53,744	-11	53,733
(3)		General	Spec Rev	TIF	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2014										
Beginning Fund Balance	9	49,239	4,505	0	0	0	0	53,744	-11	53,733
Revenues	10	18,252	4,000	0	0	0	0	22,252	3,700	25,952
Expenditures	11	15,315	4,000	0	0	0	0	19,315	3,700	23,015
Ending Fund Balance	12	52,176	4,505	0	0	0	0	56,681	-11	56,670

* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2012

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

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2014

Fiscal Years

GOVERNMENT ACTIVITIES		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2014	RE-ESTIMATED 2013	ACTUAL 2012
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
PUBLIC SAFETY											
Police Department/Crime Prevention	1	840							840	0	840
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	600							600	0	600
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	100							100	0	300
TOTAL (lines 1 - 10)	11	1,540	0	0			0		1,540	0	1,740
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12		4,000						4,000	850	2,552
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	2,500							2,500	2,350	3,004
Traffic Control and Safety	15	850							850	0	0
Snow Removal	16	1,000							1,000	600	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	0
TOTAL (lines 12 - 21)	22	4,350	4,000	0			0		8,350	3,800	6,791
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	1,500							1,500	0	3,985
Community Mental Health	28								0	0	0
Other Health and Social Services	29	175							175	175	100
TOTAL (lines 23 - 29)	30	1,675	0	0			0		1,675	175	4,085
CULTURE & RECREATION											
Library Services	31								0	0	0
Museum, Band and Theater	32								0	0	0
Parks	33	850							850	600	735
Recreation	34	500							500	100	161
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36	800							800	625	605
Other Culture and Recreation	37								0	350	50
TOTAL (lines 31 - 37)	38	2,150	0	0			0		2,150	1,675	1,551

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2014

Fiscal Years

GOVERNMENT ACTIVITIES CONT.	GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2014	RE-ESTIMATED 2013	ACTUAL 2012	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
COMMUNITY & ECONOMIC DEVELOPMENT											
Community Beautification	39	150							150	0	174
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	50							50	25	0
TOTAL (lines 39 - 44)	44										
TOTAL (lines 39 - 44)	45	200	0	0			0		200	25	174
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46	800							800	0	777
Clerk, Treasurer, & Finance Adm.	47	1,600							1,600	1,400	1,536
Elections	48	800							800	0	832
Legal Services & City Attorney	49	1,000							1,000	1,000	150
City Hall & General Buildings	50								0	0	0
Tort Liability	51	1,200							1,200	0	1,173
Other General Government	52								0	0	0
TOTAL (lines 46 - 52)	53	5,400	0	0			0		5,400	2,400	4,468
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 <i>(lines 11+22+30+38+45+53+54+57)</i>	58	15,315	4,000	0	0	0	0		19,315	8,075	18,809
BUSINESS TYPE ACTIVITIES											
Proprietary: Enterprise & Budgeted ISF											
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						3,700		3,700	3,660	3,476
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						3,700		3,700	3,660	3,476
TOTAL ALL EXPENDITURES (lines 58+74)	74	15,315	4,000	0	0	0	0	3,700	23,015	11,735	22,285
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+78)	78	15,315	4,000	0	0	0	3,700		23,015	11,735	22,285
Ending Fund Balance June 30	79	52,176	4,505	0	0	0	-11		56,670	53,733	40,118

The last two columns will fill in once the Re-Est forms are completed

REVENUES DETAIL
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)	BUDGET 2014 (J)	RE-ESTIMATED 2013 (K)	ACTUAL 2012 (L)
REVENUES & OTHER FINANCING SOURCES											
Taxes Levied on Property	1	7,223	0		0	0			7,223	6,700	5,961
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	7,223	0		0	0			7,223	6,700	5,961
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	229	0		0	0			229	0	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	9,750							9,750	9,700	9,809
Subtotal - Other City Taxes (lines 6 thru 12)	13	9,979	0		0	0			9,979	9,700	9,809
Licenses & Permits	14	150							150	150	75
Use of Money & Property	15	400							400	400	542
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		4,000						4,000	4,000	4,491
Other State Grants & Reimbursements	18								0	0	0
Local Grants & Reimbursements	19								0	0	6,000
Subtotal - Intergovernmental (lines 16 thru 19)	20	0	4,000	0	0	0		0	4,000	4,000	10,491
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							3,700	3,700	3,500	3,625
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	3,700	3,500	3,625
Special Assessments	35								0	0	0
Miscellaneous	36	500							500	900	1,371
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
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
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 42)	43	18,252	4,000	0	0	0	0	3,700	25,952	25,350	31,874
Beginning Fund Balance July 1	44	49,239	4,505	0	0	0	0	-11	53,733	40,118	30,529
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	67,491	8,505	0	0	0	0	3,689	79,685	65,468	62,403

CITY OF

Rossie

ADOPTED BUDGET SUMMARY

YEAR ENDED JUNE 30, 2014

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2014 (J)	RE-ESTIMATED 2013 (K)	ACTUAL 2012 (L)
Revenues & Other Financing Sources											
Taxes Levied on Property	1	7,223	0		0	0			7,223	6,700	5,961
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	7,223	0		0	0			7,223	6,700	5,961
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	9,979	0		0	0			9,979	9,700	9,809
Licenses & Permits	7	150	0					0	150	150	75
Use of Money and Property	8	400	0	0	0	0	0	0	400	400	542
Intergovernmental	9	0	4,000	0	0	0		0	4,000	4,000	10,491
Charges for Fees & Service	10	0	0		0	0	0	3,700	3,700	3,500	3,625
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	500	0		0	0	0	0	500	900	1,371
Sub-Total Revenues	13	18,252	4,000	0	0	0	0	3,700	25,952	25,350	31,874
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	0
Total Revenues and Other Sources	17	18,252	4,000	0	0	0	0	3,700	25,952	25,350	31,874
Expenditures & Other Financing Uses											
Public Safety	18	1,540	0	0			0		1,540	0	1,740
Public Works	19	4,350	4,000	0			0		8,350	3,800	6,791
Health and Social Services	20	1,675	0	0			0		1,675	175	4,085
Culture and Recreation	21	2,150	0	0			0		2,150	1,675	1,551
Community and Economic Development	22	200	0	0			0		200	25	174
General Government	23	5,400	0	0			0		5,400	2,400	4,468
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	15,315	4,000	0	0	0	0		19,315	8,075	18,809
Business Type Proprietary: Enterprise & ISF	27							3,700	3,700	3,660	3,476
Total Gov & Bus Type Expenditures	28	15,315	4,000	0	0	0	0	3,700	23,015	11,735	22,285
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	15,315	4,000	0	0	0	0	3,700	23,015	11,735	22,285
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	2,937	0	0	0	0	0	0	2,937	13,615	9,589
Beginning Fund Balance July 1	33	49,239	4,505	0	0	0	0	-11	53,733	40,118	30,529
Ending Fund Balance June 30	34	52,176	4,505	0	0	0	0	-11	56,670	53,733	40,118

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

City Name: Rossie

Fiscal Year
2014

Project Name (A)	Amount of Issue (B)	Date Certified to County Auditor (C)	Principal Due FY 2014 (D)	Interest Due FY 2014 +(E)	Bond Reg/Other Fees Due FY 2014 +(F)	Total Obligation Due FY 2014 =(G)	Paid from Funds OTHER THAN Current Year Property Taxes -(H)	Amount Paid by Current Year Debt Service Levy #NAME?
-1						0		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

NOTICE OF PUBLIC HEARING BUDGET ESTIMATE

FISCAL YEAR BEGINNING JULY 1, 2013 - ENDING JUNE 30, 2014

City of **Rossie** , Iowa

The City Council will conduct a public hearing on the proposed Budget at Rossie Community Room
on 03/04/13 at 7:00 pm.
(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 \$ 6.28917
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.

262-2029
phone number

Bonnie Trosin, Clerk
City Clerk/Finance Officer's NAME

		Budget FY 2014	Re-estimated FY 2013	Actual FY 2012
		(a)	(b)	(c)
Revenues & Other Financing Sources				
Taxes Levied on Property	1	7,223	6,700	5,961
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	3	7,223	6,700	5,961
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	0	0	0
Other City Taxes	6	9,979	9,700	9,809
Licenses & Permits	7	150	150	75
Use of Money and Property	8	400	400	542
Intergovernmental	9	4,000	4,000	10,491
Charges for Fees & Service	10	3,700	3,500	3,625
Special Assessments	11	0	0	0
Miscellaneous	12	500	900	1,371
Other Financing Sources	13	0	0	0
Total Revenues and Other Sources	14	25,952	25,350	31,874
Expenditures & Other Financing Uses				
Public Safety	15	1,540	0	1,740
Public Works	16	8,350	3,800	6,791
Health and Social Services	17	1,675	175	4,085
Culture and Recreation	18	2,150	1,675	1,551
Community and Economic Development	19	200	25	174
General Government	20	5,400	2,400	4,468
Debt Service	21	0	0	0
Capital Projects	22	0	0	0
Total Government Activities Expenditures	23	19,315	8,075	18,809
Business Type / Enterprises	24	3,700	3,660	3,476
Total ALL Expenditures	25	23,015	11,735	22,285
Transfers Out	26	0	0	0
Total ALL Expenditures/Transfers Out	27	23,015	11,735	22,285
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	28	2,937	13,615	9,589
Beginning Fund Balance July 1	29	53,733	40,118	30,529
Ending Fund Balance June 30	30	56,670	53,733	40,118