

21-178

Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2014 - ENDING JUNE 30, 2015

The City of: Rossie County Name: CLAY Date Budget Adopted: 3/24/2014
(Date) xxx/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.

712-490-2042 Signature

County Auditor Date Stamp January 1, 2013 Property Valuations

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	2a <u>1,104,059</u>	2b <u>1,067,273</u>	70
DEBT SERVICE	3a <u>1,104,059</u>	3b <u>1,067,273</u>	
Ag Land	4a <u>51,688</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	7,480		7,231		43	6.77500		
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(16)	0.06750	Levee Impr. fund in special charter city	13			0		51	0		
12(18)	Amt Nec	Liability, property & self insurance costs	14			0		52	0		
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462			0		465	0		
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(17)	0.20500	Maintain Institution received by gift/devise	22			0		60	0		
12(19)	1.00000	City Emergency Medical District	463			0		466	0		
12(21)	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	7,480		7,231					
384.1	3.00375	Ag Land	26	152		152		63	2.94072		
Total General Fund Tax Levies (25 + 26)			27	7,632		7,383			Do Not Add		
Special Revenue Levies											
384.8	0.27000	Emergency (if general fund at levy limit)	28	0		0		64	0		
384.6	Amt Nec	Police & Fire Retirement	29			0			0		
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30			Not at 8.10 Limit			Not at 8.10 Limit		
Rules	Amt Nec	Other Employee Benefits	31			0			0		
Total Employee Benefit Levies (29,30,31)			32	0		0		65	0.00000		
Sub Total Special Revenue Levies (28+32)			33	0		0					
Valuation											
386	As Req	<u>With Gas & Elec</u>									
		<u>Without Gas & Elec</u>									
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	0		0					
384.4	Amt Nec	Debt Service Levy 76.10(6)	40	0	40	0		70	0		
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41		41	0		71	0		
Total Property Taxes (27+39+40+41)			42	7,632	42	7,383		72	6.77500		

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 **Rossie**

		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 2013										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	38,455						38,455	149	38,604
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	19,047	4,535					23,582	4,308	27,890
Actual Expenditures Except End Bal (pg 12, line 259) *	3	10,981						10,981	3,690	14,671
Ending Fund Balance June 30 (pg 12, line 261) *	4	46,521	4,535	0	0	0	0	51,056	767	51,823
(2)										
** Re-Estimated FY 2014										
Beginning Fund Balance	5	46,521	4,535	0	0	0	0	51,056	767	51,823
Re-Est Revenues	6	22,557	4,000	0	0	0	0	26,557	0	26,557
Re-Est Expenditures	7	17,715	6,880	0	0	0	0	24,595	0	24,595
Ending Fund Balance	8	51,363	1,655	0	0	0	0	53,018	767	53,785
(3)										
** Budget FY 2015										
Beginning Fund Balance	9	51,363	1,655	0	0	0	0	53,018	767	53,785
Revenues	10	22,612	4,000	0	0	0	0	26,612	0	26,612
Expenditures	11	17,715	4,000	0	0	0	0	21,715	0	21,715
Ending Fund Balance	12	56,260	1,655	0	0	0	0	57,915	767	58,682

* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2013

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

CITY OF _____ **Rossie**

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 for support of an Emergency Management Commission. The

	Request with Utility Replacement (A)	Property Taxes Levied (B)
1 Portion of General Fund Levy Used for Emerg. Mgmt. Comm.	<input style="width: 100px; height: 20px;" type="text"/>	0
2 <u>Support of a Local Emerg.Mgmt.Comm.</u>	0	0
3 TOTAL FOR FISCAL YEAR	0	0

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2015

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 2015 (J)	RE-ESTIMATED 2014 (K)	ACTUAL 2013 (L)
PUBLIC SAFETY											
Police Department/Crime Prevention	1	840							840	840	840
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	600							600	600	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	100	0
TOTAL (lines 1 - 10)	11	1,540	0	0			0		1,540	1,540	1,440
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12		4,000						4,000	4,000	1,413
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14								0	2,880	2,796
Traffic Control and Safety	15	850							850	850	0
Snow Removal	16	1,500							1,500	1,500	260
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	4,000							4,000	4,000	0
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	6,350	4,000	0			0		10,350	13,230	4,469
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	1,500	0
Community Mental Health	28								0	0	0
Other Health and Social Services	29	175							175	175	175
TOTAL (lines 23 - 29)	30	1,675	0	0			0		1,675	1,675	175
CULTURE & RECREATION											
Library Services	31								0	0	0
Museum, Band and Theater	32								0	0	0
Parks	33	850							850	850	505
Recreation	34	500							500	500	73
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36	1,000							1,000	1,000	627
Other Culture and Recreation	37								0	0	296
TOTAL (lines 31 - 37)	38	2,350	0	0			0		2,350	2,350	1,501

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2015

Fiscal Years

GOVERNMENT ACTIVITIES CONT.	GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2015	RE-ESTIMATED 2014	ACTUAL 2013	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
COMMUNITY & ECONOMIC DEVELOPMENT											
Community Beautification	39	150							150	150	102
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	50	25
TOTAL (lines 39 - 44)	44										
	45	200	0	0			0		200	200	127
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46	1,000							1,000	1,000	268
Clerk, Treasurer, & Finance Adm.	47	1,600							1,600	1,600	1,028
Elections	48	800							800	800	0
Legal Services & City Attorney	49	1,000							1,000	1,000	750
City Hall & General Buildings	50								0	0	0
Tort Liability	51	1,200							1,200	1,200	1,223
Other General Government	52								0	0	0
TOTAL (lines 46 - 52)	53	5,600	0	0			0		5,600	5,600	3,269
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
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58	17,715	4,000	0	0		0		21,715	24,595	10,981
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								0	0	3,690
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						0		0	0	3,690
TOTAL ALL EXPENDITURES (lines 58+74)	74	17,715	4,000	0	0		0		21,715	24,595	14,671
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
Total Expenditures & Fund Transfers Out (lines 75+76)	78	17,715	4,000	0	0		0		21,715	24,595	14,671
Ending Fund Balance June 30	79	56,260	1,655	0	0		0	767	58,682	53,785	51,823

* 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 2015

Fiscal Years

(A)	(B)	(C) GENERAL	(D) SPECIAL REVENUES	(E) TIF SPECIAL REVENUES	(F) DEBT SERVICE	(G) CAPITAL PROJECTS	(H) PERMANENT	(I) PROPRIETARY	(J) BUDGET 2015	(K) RE-ESTIMATED 2014	(L) ACTUAL 2013
REVENUES & OTHER FINANCING SOURCES											
	1	7,383	0		0	0			7,383	7,223	7,216
	2								0	0	0
	3	7,383	0		0	0			7,383	7,223	7,216
	4								0	0	0
	5								0	0	0
Other City Taxes:											
	6	229	0		0	0			229	229	0
	7								0	0	0
	8								0	0	0
	9								0	0	0
	10								0	0	0
	11								0	0	0
	12	9,200							9,200	9,230	10,277
	13	9,429	0		0	0			9,429	9,459	10,277
	14								0	75	75
	15	400							400	400	548
Intergovernmental:											
	16								0	0	0
	17		4,000						4,000	4,000	4,535
	18	0	0	0	0	0		0	0	0	0
	19								0	0	0
	20	0	4,000	0	0	0		0	4,000	4,000	4,535
Charges for Fees & Service:											
	21								0	0	0
	22								0	0	0
	23								0	0	0
	24								0	0	0
	25								0	0	0
	26								0	0	0
	27	4,400							4,400	4,400	4,308
	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	4,400	0		0	0	0	0	4,400	4,400	4,308
	35								0	0	0
	36	1,000							1,000	1,000	931
Other Financing Sources:											
	37								0	0	0
	38								0	0	0
	39	0	0	0	0	0	0	0	0	0	0
	40								0	0	0
	41								0	0	0
	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	22,612	4,000	0	0	0	0	0	26,612	26,557	27,890
	44	51,363	1,655	0	0	0	0	767	53,785	51,823	38,604
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)											
	45	73,975	5,655	0	0	0	0	767	80,397	78,380	66,494

CITY OF

Rossie

ADOPTED BUDGET SUMMARY

YEAR ENDED JUNE 30, 2015

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2015 (J)	RE-ESTIMATED 2014 (K)	ACTUAL 2013 (L)
Revenues & Other Financing Sources											
Taxes Levied on Property	1	7,383	0		0	0			7,383	7,223	7,216
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	7,383	0		0	0			7,383	7,223	7,216
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	9,429	0		0	0			9,429	9,459	10,277
Licenses & Permits	7	0	0					0	0	75	75
Use of Money and Property	8	400	0	0	0	0	0	0	400	400	548
Intergovernmental	9	0	4,000	0	0	0		0	4,000	4,000	4,535
Charges for Fees & Service	10	4,400	0		0	0	0	0	4,400	4,400	4,308
Special Assessments	11	0	0		0	0			0	0	0
Miscellaneous	12	1,000	0		0	0	0	0	1,000	1,000	931
Sub-Total Revenues	13	22,612	4,000	0	0	0	0	0	26,612	26,557	27,890
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	0
Proceeds of Capital Asset Sales	16	0	0	0	0	0	0	0	0	0	0
Total Revenues and Other Sources	17	22,612	4,000	0	0	0	0	0	26,612	26,557	27,890
Expenditures & Other Financing Uses											
Public Safety	18	1,540	0	0			0		1,540	1,540	1,440
Public Works	19	6,350	4,000	0			0		10,350	13,230	4,469
Health and Social Services	20	1,675	0	0			0		1,675	1,675	175
Culture and Recreation	21	2,350	0	0			0		2,350	2,350	1,501
Community and Economic Development	22	200	0	0			0		200	200	127
General Government	23	5,600	0	0			0		5,600	5,600	3,269
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	17,715	4,000	0	0	0	0	0	21,715	24,595	10,981
Business Type Proprietary: Enterprise & ISF	27							0	0	0	3,690
Total Gov & Bus Type Expenditures	28	17,715	4,000	0	0	0	0	0	21,715	24,595	14,671
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	17,715	4,000	0	0	0	0	0	21,715	24,595	14,671
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31										
	32	4,897	0	0	0	0	0	0	4,897	1,962	13,219
Beginning Fund Balance July 1	33	51,363	1,655	0	0	0	0	767	53,785	51,823	38,604
Ending Fund Balance June 30	34	56,260	1,655	0	0	0	0	767	58,682	53,785	51,823

