

99-954

Adoption of Budget and Certification of City Taxes

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

The City of: Rowan County Name: WRIGHT Date Budget Adopted: 3/3/2014
(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.

(641) 853-2345

Telephone Number

Signature

County Auditor Date Stamp

January 1, 2013 Property Valuations

	With Gas & Electric		Without Gas & Electric		Last Official Census 158	
	Regular	2a	1,898,546	2b		1,742,945
	DEBT SERVICE	3a		3b		
	Ag Land	4a	286,307			

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 15,378	43 14,118	8.10000
(384)		Non-Voted Other Permissible Levies			
12(8)	0.67500	Contract for use of Bridge	6	0	0
12(10)	0.95000	Opr & Maint publicly owned Transit	7	0	0
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center	8	0	0
12(12)	0.13500	Opr & Maint of City owned Civic Center	9 256	47 235	0.13500
12(13)	0.06750	Planning a Sanitary Disposal Project	10 128	48 118	0.06750
12(14)	0.27000	Aviation Authority (under sec.330A.15)	11	0	0
12(16)	0.06750	Levee Impr. fund in special charter city	13	0	0
12(18)	Amt Nec	Liability, property & self insurance costs	14 9,800	52 8,997	5.16184
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462	0	0
(384)		Voted Other Permissible Levies			
12(1)	0.13500	Instrumental/Vocal Music Groups	15	0	0
12(2)	0.81000	Memorial Building	16	0	0
12(3)	0.13500	Symphony Orchestra	17	0	0
12(4)	0.27000	Cultural & Scientific Facilities	18	0	0
12(5)	As Voted	County Bridge	19	0	0
12(6)	1.35000	Missi or Missouri River Bridge Const.	20	0	0
12(9)	0.03375	Aid to a Transit Company	21	0	0
12(17)	0.20500	Maintain Institution received by gift/devise	22	0	0
12(19)	1.00000	City Emergency Medical District	463	0	0
12(21)	0.27000	Support Public Library	23 513	61 471	0.27000
28E.22	1.50000	Unified Law Enforcement	24 2,848	62 2,614	1.50000
Total General Fund Regular Levies (5 thru 24)			25 28,923	26,553	
384.1	3.00375	Ag Land	26 860	63 860	3.00375
Total General Fund Tax Levies (25 + 26)			27 29,783	27,413	Do Not Add
Special Revenue Levies					
384.8	0.27000	Emergency (if general fund at levy limit)	28 513	64 471	0.27000
384.6	Amt Nec	Police & Fire Retirement	29	0	0
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30 5,813	65 5,337	3.06206
Rules	Amt Nec	Other Employee Benefits	31	0	0
Total Employee Benefit Levies (29,30,31)			32 5,813	5,337	3.06206
Sub Total Special Revenue Levies (28+32)			33 6,326	5,808	
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 6,326	5,808	
384.4	Amt Nec	Debt Service Levy 76.10(6)	40 0	70 0	0
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41 1,282	71 1,176	0.67500
Total Property Taxes (27+39+40+41)			42 37,391	34,397	19.24140

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 **Rowan**

		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 2013										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	136,372	2,293			10,960		149,625	3,477	153,102
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	111,213	17,591			686		129,490	16,756	146,246
Actual Expenditures Except End Bal (pg 12, line 259) *	3	95,328	16,708			106		112,142	17,426	129,568
Ending Fund Balance June 30 (pg 12, line 261) *	4	152,257	3,176	0	0	11,540	0	166,973	2,807	169,780
(2)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Re-Estimated FY 2014										
Beginning Fund Balance	5	152,257	3,176	0	0	11,540	0	166,973	2,807	169,780
Re-Est Revenues	6	96,920	18,435	0	0	1,305	0	116,660	26,800	143,460
Re-Est Expenditures	7	95,530	18,035	0	0	1,305	0	114,870	23,500	138,370
Ending Fund Balance	8	153,647	3,576	0	0	11,540	0	168,763	6,107	174,870
(3)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2015										
Beginning Fund Balance	9	153,647	3,576	0	0	11,540	0	168,763	6,107	174,870
Revenues	10	95,480	21,820	0	0	1,282	0	118,582	32,100	150,682
Expenditures	11	98,180	22,220	0	0	1,282	0	121,682	29,000	150,682
Ending Fund Balance	12	150,947	3,176	0	0	11,540	0	165,663	9,207	174,870

* 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.

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2015

Fiscal Years

GOVERNMENT ACTIVITIES		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)
PUBLIC SAFETY											
Police Department/Crime Prevention	1	4,400							4,400	4,400	4,390
Jail	2								0	0	0
Emergency Management	3	210							210	0	0
Flood Control	4								0	0	0
Fire Department	5	4,000							4,000	4,000	1,837
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	8,610	0	0			0		8,610	8,400	6,227
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	2,981	6,400						9,381	5,870	140
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	2,500	5,400						7,900	7,900	7,657
Traffic Control and Safety	15								0	0	0
Snow Removal	16	3,000	4,000						7,000	6,500	5,210
Highway Engineering	17	0							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	6,400							6,400	6,000	3,950
Other Public Works	21								0	0	1,920
TOTAL (lines 12 - 21)	22	14,881	15,800	0			0		30,681	26,270	18,877
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	1,400							1,400	1,200	1,200
Community Mental Health	28								0	0	0
Other Health and Social Services	29								0	0	0
TOTAL (lines 23 - 29)	30	1,400	0	0			0		1,400	1,200	1,200
CULTURE & RECREATION											
Library Services	31	31,500	4,126						35,626	35,540	36,868
Museum, Band and Theater	32								0	0	0
Parks	33	7,000							7,000	6,000	12,627
Recreation	34								0	750	3,119
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36								0	400	1,025
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	38,500	4,126	0			0		42,626	42,690	53,639

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2015

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 2015 (J)	RE-ESTIMATED 2014 (K)	ACTUAL 2013 (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
TOTAL (lines 39 - 44)	44									0	0	0
TOTAL (lines 39 - 44)	45		0	0	0			0		0	0	0
GENERAL GOVERNMENT												
Mayor, Council, & City Manager	46		1,100	100						1,200	1,200	1,021
Clerk, Treasurer, & Finance Adm.	47		6,606	2,194						8,800	8,400	8,304
Elections	48									0	0	0
Legal Services & City Attorney	49		500							500	500	65
City Hall & General Buildings	50		13,283							13,283	12,505	10,063
Tort Liability	51		10,800							10,800	9,900	9,819
Other General Government	52		2,500							2,500	2,500	2,821
TOTAL (lines 46 - 52)	53		34,789	2,294	0			0		37,083	35,005	32,093
DEBT SERVICE	54									0	0	0
Gov Capital Projects	55						1,282			1,282	1,305	106
TIF Capital Projects	56									0	0	0
TOTAL CAPITAL PROJECTS	57		0	0	0		1,282	0		1,282	1,305	106
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58		98,180	22,220	0	0	1,282	0		121,682	114,870	112,142
BUSINESS TYPE ACTIVITIES Proprietary: Enterprise & Budgeted ISF												
Water Utility	59								14,000	14,000	13,500	12,991
Sewer Utility	60								15,000	15,000	10,000	0
Electric Utility	61								0	0	0	0
Gas Utility	62								0	0	0	0
Airport	63								0	0	0	0
Landfill/Garbage	64								0	0	0	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	4,435
Other Business Type (city hosp., ISF, parking, etc.)	69								0	0	0	0
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								29,000	29,000	23,500	17,426
TOTAL ALL EXPENDITURES (lines 58+74)	74		98,180	22,220	0	0	1,282	0	29,000	150,682	138,370	129,568
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		98,180	22,220	0	0	1,282	0	29,000	150,682	138,370	129,568
Ending Fund Balance June 30	79		150,947	3,176	0	0	11,540	0	9,207	174,870	174,870	169,780

* 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)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2015	RE-ESTIMATED 2014	ACTUAL 2013
REVENUES & OTHER FINANCING SOURCES											
	1	27,413	5,808		0	1,176			34,397	33,370	32,318
	2								0	0	0
	3	27,413	5,808		0	1,176			34,397	33,370	32,318
	4								0	0	0
	5								0	0	0
Other City Taxes:											
	6	2,370	518		0	106			2,994	2,790	2,782
	7								0	0	0
	8								0	0	0
	9								0	0	0
	10								0	0	0
	11								0	0	0
	12	14,000							14,000	15,500	13,328
	13	16,370	518		0	106			16,994	18,290	16,110
	14								0	0	0
	15	9,000							9,000	9,000	9,014
Intergovernmental:											
	16								0	0	0
	17		15,400						15,400	13,900	12,644
	18	2,197	94	0	0	0		0	2,291	1,400	1,398
	19	27,000							27,000	27,000	23,127
	20	29,197	15,494	0	0	0		0	44,691	42,300	37,169
Charges for Fees & Service:											
	21							15,000	15,000	14,700	14,690
	22								0	0	0
	23								0	0	0
	24								0	0	0
	25								0	0	0
	26								0	0	0
	27	6,400							6,400	6,200	7,205
	28								0	0	0
	29								0	0	0
	30								0	0	0
	31								0	0	0
	32							2,100	2,100	2,100	2,066
	33	1,100							1,100	1,500	2,482
	34	7,500	0		0	0		0	24,600	24,500	26,443
	35								0	0	0
	36	6,000							6,000	6,000	18,179
Other Financing Sources:											
	37								0	0	0
	38								0	0	0
	39	0	0	0	0	0		0	0	0	0
	40							15,000	15,000	10,000	7,013
	41								0	0	0
	42	0	0	0	0	0		0	15,000	10,000	7,013
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)											
	43	95,480	21,820	0	0	1,282	0	32,100	150,682	143,460	146,246
	44	153,647	3,576	0	0	11,540	0	6,107	174,870	169,780	153,102
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)											
	45	249,127	25,396	0	0	12,822	0	38,207	325,552	313,240	299,348

CITY OF

Rowan

ADOPTED BUDGET SUMMARY

YEAR ENDED JUNE 30, 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											
Taxes Levied on Property	1	27,413	5,808		0	1,176			34,397	33,370	32,318
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	27,413	5,808		0	1,176			34,397	33,370	32,318
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	16,370	518		0	106			16,994	18,290	16,110
Licenses & Permits	7	0	0					0	0	0	0
Use of Money and Property	8	9,000	0	0	0	0	0	0	9,000	9,000	9,014
Intergovernmental	9	29,197	15,494	0	0	0		0	44,691	42,300	37,169
Charges for Fees & Service	10	7,500	0		0	0	0	17,100	24,600	24,500	26,443
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	6,000	0		0	0	0	0	6,000	6,000	18,179
Sub-Total Revenues	13	95,480	21,820	0	0	1,282	0	17,100	135,682	133,460	139,233
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		15,000	15,000	10,000	7,013
Proceeds of Capital Asset Sales	16	0	0	0	0	0	0	0	0	0	0
Total Revenues and Other Sources	17	95,480	21,820	0	0	1,282	0	32,100	150,682	143,460	146,246
Expenditures & Other Financing Uses											
Public Safety	18	8,610	0	0			0		8,610	8,400	6,227
Public Works	19	14,881	15,800	0			0		30,681	26,270	18,877
Health and Social Services	20	1,400	0	0			0		1,400	1,200	1,200
Culture and Recreation	21	38,500	4,126	0			0		42,626	42,690	53,639
Community and Economic Development	22	0	0	0			0		0	0	0
General Government	23	34,789	2,294	0			0		37,083	35,005	32,093
Debt Service	24	0	0	0	0		0		0	0	0
Capital Projects	25	0	0			1,282			1,282	1,305	106
Total Government Activities Expenditures	26	98,180	22,220	0	0	1,282	0		121,682	114,870	112,142
Business Type Proprietary: Enterprise & ISF	27							29,000	29,000	23,500	17,426
Total Gov & Bus Type Expenditures	28	98,180	22,220	0	0	1,282	0	29,000	150,682	138,370	129,568
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	98,180	22,220	0	0	1,282	0	29,000	150,682	138,370	129,568
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31										
	32	-2,700	-400	0	0	0	0	3,100	0	5,090	16,678
Beginning Fund Balance July 1	33	153,647	3,576	0	0	11,540	0	6,107	174,870	169,780	153,102
Ending Fund Balance June 30	34	150,947	3,176	0	0	11,540	0	9,207	174,870	174,870	169,780

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

City Name: Rowan

Fiscal Year
2015

	Project Name (A)	Amount of Issue (B)	Date Certified to County Auditor (C)	Principal Due FY 2015 (D)	Interest Due FY 2015 +(E)	Bond Reg/Other Fees Due FY 2015 +(F)	Total Obligation Due FY 2015 =(G)	Paid from Funds OTHER THAN Current Year Property Taxes -(H)	Amount Paid by Current Year Debt Service Levy =(I)
(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, 2014 - ENDING JUNE 30, 2015

DATE POSTED
2/21/2014

City of Rowan, Iowa

The City Council will conduct a public hearing on the proposed Budget at Rowan City Hall
on 3/3/2014 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 \$ 19.24140
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.

(641) 853-2345
phone number

Vicki Box
City Clerk/Finance Officer's NAME

		Budget FY 2015	Re-estimated FY 2014	Actual FY 2013
		(a)	(b)	(c)
Revenues & Other Financing Sources				
Taxes Levied on Property	1	34,397	33,370	32,318
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	3	34,397	33,370	32,318
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	0	0	0
Other City Taxes	6	16,994	18,290	16,110
Licenses & Permits	7	0	0	0
Use of Money and Property	8	9,000	9,000	9,014
Intergovernmental	9	44,691	42,300	37,169
Charges for Fees & Service	10	24,600	24,500	26,443
Special Assessments	11	0	0	0
Miscellaneous	12	6,000	6,000	18,179
Other Financing Sources	13	15,000	10,000	7,013
Total Revenues and Other Sources	14	150,682	143,460	146,246
Expenditures & Other Financing Uses				
Public Safety	15	8,610	8,400	6,227
Public Works	16	30,681	26,270	18,877
Health and Social Services	17	1,400	1,200	1,200
Culture and Recreation	18	42,626	42,690	53,639
Community and Economic Development	19	0	0	0
General Government	20	37,083	35,005	32,093
Debt Service	21	0	0	0
Capital Projects	22	1,282	1,305	106
Total Government Activities Expenditures	23	121,682	114,870	112,142
Business Type / Enterprises	24	29,000	23,500	17,426
Total ALL Expenditures	25	150,682	138,370	129,568
Transfers Out	26	0	0	0
Total ALL Expenditures/Transfers Out	27	150,682	138,370	129,568
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	28	0	5,090	16,678
Beginning Fund Balance July 1	29	174,870	169,780	153,102
Ending Fund Balance June 30	30	174,870	174,870	169,780