

52-489

Adoption of Budget and Certification of City Taxes

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

The City of: SWISHER County Name: JOHNSON Date Budget Adopted: 3/9/2015
(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.

319-857-4539
Telephone Number

Signature

County Auditor Date Stamp

January 1, 2014 Property Valuations

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	2a <u>23,855,266</u>	2b <u>23,489,967</u>	879
DEBT SERVICE	3a <u>32,973,804</u>	3b <u>32,608,505</u>	
Ag Land	4a <u>145,327</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	5 193,228	190,269	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	0	52 0
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)			25 193,228	190,269	
384.1	3.00375	Ag Land	26 437	437	63 3.00375
Total General Fund Tax Levies (25 + 26)			27 193,665	190,706	Do Not Add
Special Revenue Levies					
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
Total Employee Benefit Levies (29,30,31)			32 0	0	65 0
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	66 0
	SSMID 2 (A)	(B)		35	67 0
	SSMID 3 (A)	(B)		36	68 0
	SSMID 4 (A)	(B)		37	69 0
	SSMID 5 (A)	(B)		555	565 0
	SSMID 6 (A)	(B)		556	566 0
	SSMID 7 (A)	(B)		1177	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	0	70 0
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41	0	71 0
Total Property Taxes (27+39+40+41)			42 193,665	190,706	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

SWISHER

		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	651,257	128,570	198,074	-295,068	0	2,989	685,822	359,463	1,045,285
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	316,406	87,771	211,718	606,431	0	502	1,222,828	138,061	1,360,889
Actual Expenditures Except End Bal (pg 12, line 259) *	3	309,045	84,056	458,375	311,363	0	0	1,162,839	226,988	1,389,827
Ending Fund Balance June 30 (pg 12, line 261) *	4	658,618	132,285	-48,583	0	0	3,491	745,811	270,536	1,016,347
(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	658,618	132,285	-48,583	0	0	3,491	745,811	270,536	1,016,347
Re-Est Revenues	6	484,526	95,703	218,756	359,853	0	502	1,159,340	156,850	1,316,190
Re-Est Expenditures	7	536,721	82,898	276,800	359,853	0	3,993	1,260,265	243,631	1,503,896
Ending Fund Balance	8	606,423	145,090	-106,627	0	0	0	644,886	183,755	828,641
(3)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2016										
Beginning Fund Balance	9	606,423	145,090	-106,627	0	0	0	644,886	183,755	828,641
Revenues	10	401,466	87,461	218,063	312,028	0	0	1,019,018	186,320	1,205,338
Expenditures	11	430,395	85,920	229,600	312,028	0	0	1,057,943	204,993	1,262,936
Ending Fund Balance	12	577,494	146,631	-118,164	0	0	0	605,961	165,082	771,043

* 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 _____ SWISHER _____

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.	500	492
2	Support of a Local Emerg.Mgmt.Comm.	0	0
3	TOTAL FOR FISCAL YEAR 2014	500	492

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	53,300							53,300	50,700	50,700
Jail	2								0	0	0
Emergency Management	3	500							500	500	0
Flood Control	4								0	0	0
Fire Department	5	19,898							19,898	19,700	19,481
Ambulance	6								0	0	0
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	0	0
Animal Control	9	300							300	500	0
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	73,998	0				0		73,998	71,400	70,181
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	56,789	67,387						124,176	82,452	91,376
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	12,000							12,000	12,000	9,472
Traffic Control and Safety	15								0	0	0
Snow Removal	16		18,533						18,533	17,498	13,761
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	51,200							51,200	48,500	48,830
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	119,989	85,920				0		205,909	160,450	163,439
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	44,125							44,125	20,115	19,456
Museum, Band and Theater	32								0	0	0
Parks	33	35,965							35,965	34,662	19,030
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	80,090	0				0		80,090	54,777	38,486

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	5,000							5,000	0	0
Economic Development	40								0	0	0
Housing and Urban Renewal	41								0	0	0
Planning & Zoning	42	13,275							13,275	18,241	10,580
Other Com & Econ Development	43								0	187,000	27,210
TOTAL (lines 39 - 44)	45	18,275	0	0			0		18,275	205,241	37,790
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46	8,313							8,313	8,005	7,166
Clerk, Treasurer, & Finance Adm.	47	37,216							37,216	35,666	16,241
Elections	48	4,000							4,000	0	3,718
Legal Services & City Attorney	49	6,000							6,000	10,000	10,115
City Hall & General Buildings	50	7,250							7,250	13,250	0
Tort Liability	51	2,175							2,175	4,600	2,075
Other General Government	52	16,300							16,300	35,730	43,890
TOTAL (lines 46 - 52)	53	81,254	0	0			0		81,254	107,251	83,205
DEBT SERVICE	54				312,028				312,028	359,853	311,363
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	373,606	85,920	0	312,028	0	0		771,554	958,972	704,464
BUSINESS TYPE ACTIVITIES											
Proprietary: Enterprise & Budgeted ISF											
Water Utility	59								0	0	0
Sewer Utility	60						122,565		122,565	150,578	78,932
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
TOTAL Business Type Expenditures (lines 59 - 73)	73						122,565		122,565	150,578	78,932
TOTAL ALL EXPENDITURES (lines 58+74)	74	373,606	85,920	0	312,028	0	0	122,565	894,119	1,109,550	783,396
Regular Transfers Out	75	56,789							82,428	139,217	148,056
Internal TIF Loan / Repayment Transfers Out	76			229,600					229,600	276,800	458,375
Total ALL Transfers Out	77	56,789	0	229,600	0	0	0	82,428	368,817	394,346	606,431
Total Expenditures & Fund Transfers Out (lines 75+76)	78	430,395	85,920	229,600	312,028	0	0	204,993	1,262,936	1,503,896	1,389,827
Ending Fund Balance June 30	79	577,494	146,631	-118,164	0	0	0	165,082	771,043	828,641	1,016,347

* 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	190,706	0		0	0			190,706	189,537	194,779
	2								0	0	0
	3	190,706	0		0	0			190,706	189,537	194,779
	4								0	0	0
	5			218,063					218,063	218,706	211,665
Other City Taxes:											
	6	2,959	0		0	0			2,959	3,046	1,057
	7								0	0	0
	8								0	0	0
	9								0	0	0
	10								0	0	0
	11								0	0	0
	12	70,789							70,789	0	36,983
	13	73,748	0		0	0			73,748	3,046	38,040
	14	1,380							1,380	1,975	1,645
	15	1,303						200	1,503	2,402	3,123
Intergovernmental:											
	16								0	0	0
	17		87,461						87,461	85,703	87,771
	18	2,200	0	0	0	0		0	2,200	175,000	15,840
	19	21,300							21,300	9,825	7,641
	20	23,500	87,461	0	0	0		0	110,961	270,528	111,252
Charges for Fees & Service:											
	21								0	0	0
	22							186,095	186,095	146,600	136,171
	23								0	0	0
	24								0	0	0
	25								0	0	0
	26								0	0	0
	27	48,940							48,940	48,500	48,470
	28								0	0	0
	29								0	0	0
	30								0	14,000	0
	31								0	0	0
	32								0	0	0
	33								0	0	0
	34	48,940	0		0	0	0	186,095	235,035	209,100	184,641
	35							25	25	0	1,662
	36	5,100							5,100	26,550	7,651
Other Financing Sources:											
	37	56,789			82,428				139,217	117,546	148,056
	38				229,600				229,600	276,800	458,375
	39	56,789	0	0	312,028	0	0	0	368,817	394,346	606,431
	40								0	0	0
	41								0	0	0
	42	56,789	0	0	312,028	0	0	0	368,817	394,346	606,431
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)											
	43	401,466	87,461	218,063	312,028	0	0	186,320	1,205,338	1,316,190	1,360,889
	44	606,423	145,090	-106,627	0	0	0	183,755	828,641	1,016,347	1,045,285
	45	1,007,889	232,551	111,436	312,028	0	0	370,075	2,033,979	2,332,537	2,406,174

CITY OF

SWISHER

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	190,706	0		0	0			190,706	189,537	194,779
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	190,706	0		0	0			190,706	189,537	194,779
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			218,063					218,063	218,706	211,665
Other City Taxes	6	73,748	0		0	0			73,748	3,046	38,040
Licenses & Permits	7	1,380	0					0	1,380	1,975	1,645
Use of Money and Property	8	1,303	0	0	0	0	0	200	1,503	2,402	3,123
Intergovernmental	9	23,500	87,461	0	0	0		0	110,961	270,528	111,252
Charges for Fees & Service	10	48,940	0		0	0		186,095	235,035	209,100	184,641
Special Assessments	11	0	0		0	0		25	25	0	1,662
Miscellaneous	12	5,100	0		0	0		0	5,100	26,550	7,651
Sub-Total Revenues	13	344,677	87,461	218,063	0	0	0	186,320	836,521	921,844	754,458
Other Financing Sources:											
Total Transfers In	14	56,789	0	0	312,028	0	0	0	368,817	394,346	606,431
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
Total Revenues and Other Sources	17	401,466	87,461	218,063	312,028	0	0	186,320	1,205,338	1,316,190	1,360,889
Expenditures & Other Financing Uses											
Public Safety	18	73,998	0	0			0		73,998	71,400	70,181
Public Works	19	119,989	85,920	0			0		205,909	160,450	163,439
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	80,090	0	0			0		80,090	54,777	38,486
Community and Economic Development	22	18,275	0	0			0		18,275	205,241	37,790
General Government	23	81,254	0	0			0		81,254	107,251	83,205
Debt Service	24	0	0	0	312,028		0		312,028	359,853	311,363
Capital Projects	25	0	0	0		0	0		0	0	0
Total Government Activities Expenditures	26	373,606	85,920	0	312,028	0	0	0	771,554	958,972	704,464
Business Type Proprietary: Enterprise & ISF	27							122,565	122,565	150,578	78,932
Total Gov & Bus Type Expenditures	28	373,606	85,920	0	312,028	0	0	122,565	894,119	1,109,550	783,396
Total Transfers Out	29	56,789	0	229,600	0	0	0	82,428	368,817	394,346	606,431
Total ALL Expenditures/Fund Transfers Out	30	430,395	85,920	229,600	312,028	0	0	204,993	1,262,936	1,503,896	1,389,827
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-28,929	1,541	-11,537	0	0	0	-18,673	-57,598	-187,706	-28,938
Beginning Fund Balance July 1	33	606,423	145,090	-106,627	0	0	0	183,755	828,641	1,016,347	1,045,285
Ending Fund Balance June 30	34	577,494	146,631	-118,164	0	0	0	165,082	771,043	828,641	1,016,347

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

City Name: SWISHER

Fiscal Year
2016

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Project Name	Amount of Issue	Date Certified to County Auditor	Principal Due FY 2016	Interest Due FY 2016	Bond Reg/Other Fees Due FY 2016	Total Obligation Due FY 2016	Paid from Funds OTHER THAN Current Year Property Taxes	Amount Paid by Current Year Debt Service Levy
(1) D/S BACKFILL REVENUE								0
(2) Sewer Plant Project-GO Bond (200)	1,050,000	12/12/2012	225,000	3,850	750	229,600	229,600	0
(3) Sewer Plant Project-Revenue Bond (201)	1,200,000	11/09/2009	51,000	29,010	2,418	82,428	82,428	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			276,000	32,860	3,168	312,028	312,028	0

