

58-562

Adoption of Budget and Certification of City Taxes

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

The City of: Wapello County Name: LOUISA Date Budget Adopted: 3/12/2015
(Date) xx/xx/xxxx

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.

319-523-4091

Telephone Number

Signature

County Auditor Date Stamp

January 1, 2014 Property Valuations

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	42,118,507	41,020,633	2,067
DEBT SERVICE	51,604,566	50,506,692	
Ag Land	88,564		

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	5 341,160	332,267	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 27,000	26,296	46 0.64105
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 59,050	57,511	52 1.40200
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)	25 427,210	416,074	
384.1	3.00375	Ag Land	26 266	266	63 3.00375
		Total General Fund Tax Levies (25 + 26)	27 427,476	416,340	Do Not Add
		Special Revenue Levies			
384.8	0.27000	Emergency (if general fund at levy limit)	28 11,372	11,076	64 0.27000
384.6	Amt Nec	Police & Fire Retirement	29	0	0
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30 38,300	37,302	0.90934
Rules	Amt Nec	Other Employee Benefits	31 41,234	40,159	0.97900
		Total Employee Benefit Levies (29,30,31)	32 79,534	77,461	65 1.88834
		Sub Total Special Revenue Levies (28+32)	33 90,906	88,537	
		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 90,906	88,537	
384.4	Amt Nec	Debt Service Levy 76.10(6)	40 76,830	75,195	70 1.48882
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41	0	71 0
	Total Property Taxes (27+39+40+41)		42 595,212	580,072	72 13.79021

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

Wapello

		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	221,078	108,053	11,642	8,699	365,323	0	714,795	293,704	1,008,499
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	823,274	446,760	330,625	361,893	775,000	0	2,737,552	871,161	3,608,713
Actual Expenditures Except End Bal (pg 12, line 259) *	3	733,881	340,156	319,701	370,497	1,103,140	0	2,867,375	743,489	3,610,864
Ending Fund Balance June 30 (pg 12, line 261) *	4	310,471	214,657	22,566	95	37,183	0	584,972	421,376	1,006,348
(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	310,471	214,657	22,566	95	37,183	0	584,972	421,376	1,006,348
Re-Est Revenues	6	1,005,765	291,654	333,775	440,611	0	0	2,071,805	3,223,310	5,295,115
Re-Est Expenditures	7	1,073,691	287,964	333,775	439,321	34,578	0	2,169,329	2,999,091	5,168,420
Ending Fund Balance	8	242,545	218,347	22,566	1,385	2,605	0	487,448	645,595	1,133,043
(3)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2016										
Beginning Fund Balance	9	242,545	218,347	22,566	1,385	2,605	0	487,448	645,595	1,133,043
Revenues	10	863,812	626,802	338,474	410,776	0	0	2,239,864	837,905	3,077,769
Expenditures	11	869,199	615,430	338,474	410,775	0	0	2,233,878	799,270	3,033,148
Ending Fund Balance	12	237,158	229,719	22,566	1,386	2,605	0	493,434	684,230	1,177,664

* 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 _____ Wapello _____

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
3 TOTAL FOR FISCAL YEAR 2014	0	0

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2016

Fiscal Years

GOVERNMENT ACTIVITIES		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)
PUBLIC SAFETY											
Police Department/Crime Prevention	1	208,446							208,446	197,270	229,651
Jail	2	60,000							60,000	60,000	66,133
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	51,076							51,076	140,943	66,835
Ambulance	6								0	0	0
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	0	0
Animal Control	9	800							800	1,450	855
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	320,322	0				0		320,322	399,663	363,474
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12		517,845						517,845	179,565	146,202
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		30,000						30,000	31,000	0
Traffic Control and Safety	15								0	0	0
Snow Removal	16								0	0	0
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	133,763							133,763	135,350	132,938
Other Public Works	21								0	0	361,154
TOTAL (lines 12 - 21)	22	133,763	547,845				0		681,608	345,915	640,294
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	99,253							99,253	123,568	98,582
Museum, Band and Theater	32								0	0	0
Parks	33	55,498							55,498	104,210	38,935
Recreation	34	65,698							65,698	75,963	794,431
Cemetery	35	8,000							8,000	8,000	8,000
Community Center, Zoo, & Marina	36	29,150							29,150	61,884	26,342
Other Culture and Recreation	37	900							900	900	965
TOTAL (lines 31 - 37)	38	258,499	0				0		258,499	374,525	967,255

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2016

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 2016 (J)	RE-ESTIMATED 2015 (K)	ACTUAL 2014 (L)
COMMUNITY & ECONOMIC DEVELOPMENT												
Community Beautification	39									0	0	0
Economic Development	40		1,170		924					2,094	900	0
Housing and Urban Renewal	41									0	0	0
Planning & Zoning	42		3,000							3,000	2,400	2,100
Other Com & Econ Development	43									0	0	1,146
TOTAL (lines 39 - 44)	45		4,170	0	924			0		5,094	3,300	3,246
GENERAL GOVERNMENT												
Mayor, Council, & City Manager	46		8,060							8,060	8,060	6,934
Clerk, Treasurer, & Finance Adm.	47		33,717							33,717	39,548	27,063
Elections	48		1,400							1,400	0	1,207
Legal Services & City Attorney	49		8,000							8,000	8,000	6,625
City Hall & General Buildings	50		48,768							48,768	130,944	40,356
Tort Liability	51		52,500							52,500	52,600	49,290
Other General Government	52									0	0	0
TOTAL (lines 46 - 52)	53		152,445	0	0			0		152,445	239,152	131,475
DEBT SERVICE	54					410,775				410,775	439,321	370,497
Gov Capital Projects	55									0	34,578	0
TIF Capital Projects	56									0	0	0
TOTAL CAPITAL PROJECTS	57		0	0	0		0	0		0	34,578	0
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58		869,199	547,845	924	410,775	0	0		1,828,743	1,836,454	2,476,241
BUSINESS TYPE ACTIVITIES												
Proprietary: Enterprise & Budgeted ISF												
Water Utility	59								305,070	305,070	192,190	183,344
Sewer Utility	60								230,632	230,632	177,410	371,014
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	0
Other Business Type (city hosp., ISF, parking, etc.)	69								0	0	0	0
Enterprise DEBT SERVICE	70								230,928	230,928	140,870	130,295
Enterprise CAPITAL PROJECTS	71								0	0	2,300,244	0
Enterprise TIF CAPITAL PROJECTS	72								0	0	120,000	0
TOTAL Business Type Expenditures (lines 59 - 73)	73								766,630	766,630	2,930,714	684,653
TOTAL ALL EXPENDITURES (lines 58+74)	74		869,199	547,845	924	410,775	0	0	766,630	2,595,373	4,767,168	3,160,894
Regular Transfers Out	75			67,585						100,225	68,377	73,637
Internal TIF Loan / Repayment Transfers Out	76				337,550					337,550	332,875	376,333
Total ALL Transfers Out	77		0	67,585	337,550	0	0	0	32,640	437,775	401,252	449,970
Total Expenditures & Fund Transfers Out (lines 75+76)	78		869,199	615,430	338,474	410,775	0	0	799,270	3,033,148	5,168,420	3,610,864
Ending Fund Balance June 30	79		237,158	229,719	22,566	1,386	2,605	0	684,230	1,177,664	1,133,043	1,006,348

* 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	416,340	88,537		75,195	0			580,072	579,509	529,190
	2								0	0	0
	3	416,340	88,537		75,195	0			580,072	579,509	529,190
	4								0	0	0
	5			338,474					338,474	333,775	330,625
Other City Taxes:											
	6	11,136	2,369		1,635	0			15,140	15,967	0
	7								0	0	0
	8								0	0	0
	9								0	0	0
	10								0	0	0
	11								0	0	0
	12	120,000							120,000	120,000	141,845
	13	131,136	2,369		1,635	0			135,140	135,967	141,845
	14	21,475							21,475	21,375	11,001
	15	3,450							3,450	3,400	10,920
Intergovernmental:											
	16								0	592,147	0
	17		198,430						198,430	196,365	206,975
	18	22,486	3,466	0	2,391	0		0	28,343	42,400	7,778
	19	29,120							29,120	28,620	34,896
	20	51,606	201,896	0	2,391	0		0	255,893	859,532	249,649
Charges for Fees & Service:											
	21							228,390	228,390	223,550	196,558
	22							477,880	477,880	462,600	432,245
	23								0	0	0
	24								0	0	0
	25								0	0	0
	26								0	0	0
	27	136,050							136,050	135,850	136,805
	28								0	0	0
	29								0	0	0
	30								0	0	0
	31								0	0	0
	32								0	0	0
	33	22,770							22,770	16,000	32,244
	34	158,820	0		0	0		706,270	865,090	838,000	797,852
	35								0	0	6,347
	36	13,400							13,400	126,305	117,003
Other Financing Sources:											
	37	67,585			32,640				100,225	68,377	73,637
	38				298,915			38,635	337,550	332,875	376,333
	39	67,585	0	0	331,555	0	0	38,635	437,775	401,252	449,970
	40	0	334,000					93,000	427,000	1,996,000	964,311
	41								0	0	0
	42	67,585	334,000	0	331,555	0	0	131,635	864,775	2,397,252	1,414,281
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)											
	43	863,812	626,802	338,474	410,776	0	0	837,905	3,077,769	5,295,115	3,608,713
	44	242,545	218,347	22,566	1,385	2,605	0	645,595	1,133,043	1,006,348	1,008,499
	45	1,106,357	845,149	361,040	412,161	2,605	0	1,483,500	4,210,812	6,301,463	4,617,212

CITY OF

Wapello

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	416,340	88,537		75,195	0			580,072	579,509	529,190
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	416,340	88,537		75,195	0			580,072	579,509	529,190
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			338,474					338,474	333,775	330,625
Other City Taxes	6	131,136	2,369		1,635	0			135,140	135,967	141,845
Licenses & Permits	7	21,475	0					0	21,475	21,375	11,001
Use of Money and Property	8	3,450	0	0	0	0	0	0	3,450	3,400	10,920
Intergovernmental	9	51,606	201,896	0	2,391	0		0	255,893	859,532	249,649
Charges for Fees & Service	10	158,820	0		0	0		706,270	865,090	838,000	797,852
Special Assessments	11	0	0		0	0		0	0	0	6,347
Miscellaneous	12	13,400	0		0	0		0	13,400	126,305	117,003
Sub-Total Revenues	13	796,227	292,802	338,474	79,221	0	0	706,270	2,212,994	2,897,863	2,194,432
Other Financing Sources:											
Total Transfers In	14	67,585	0	0	331,555	0	0	38,635	437,775	401,252	449,970
Proceeds of Debt	15	0	334,000	0	0	0		93,000	427,000	1,996,000	964,311
Proceeds of Capital Asset Sales	16	0	0	0	0	0		0	0	0	0
Total Revenues and Other Sources	17	863,812	626,802	338,474	410,776	0	0	837,905	3,077,769	5,295,115	3,608,713
Expenditures & Other Financing Uses											
Public Safety	18	320,322	0	0			0		320,322	399,663	363,474
Public Works	19	133,763	547,845	0			0		681,608	345,915	640,294
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	258,499	0	0			0		258,499	374,525	967,255
Community and Economic Development	22	4,170	0	924			0		5,094	3,300	3,246
General Government	23	152,445	0	0			0		152,445	239,152	131,475
Debt Service	24	0	0	0	410,775		0		410,775	439,321	370,497
Capital Projects	25	0	0	0		0	0		0	34,578	0
Total Government Activities Expenditures	26	869,199	547,845	924	410,775	0	0		1,828,743	1,836,454	2,476,241
Business Type Proprietary: Enterprise & ISF	27							766,630	766,630	2,930,714	684,653
Total Gov & Bus Type Expenditures	28	869,199	547,845	924	410,775	0	0	766,630	2,595,373	4,767,168	3,160,894
Total Transfers Out	29	0	67,585	337,550	0	0	0	32,640	437,775	401,252	449,970
Total ALL Expenditures/Fund Transfers Out	30	869,199	615,430	338,474	410,775	0	0	799,270	3,033,148	5,168,420	3,610,864
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-5,387	11,372	0	1	0	0	38,635	44,621	126,695	-2,151
Beginning Fund Balance July 1	33	242,545	218,347	22,566	1,385	2,605	0	645,595	1,133,043	1,006,348	1,008,499
Ending Fund Balance June 30	34	237,158	229,719	22,566	1,386	2,605	0	684,230	1,177,664	1,133,043	1,006,348

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

City Name: Wapello

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							2,390	-2,390
(2) Ladder Truck	40,000		4,000			4,000	4,000	0
(3) 2005 North End CSO	447,000		22,000	8,340	695	31,035	31,035	0
(4) 2010 South End CSO	900,000		38,000	21,750	1,813	61,563	61,563	0
(5) 2010 south end CSO Alt 1	298,000		12,000	7,560	630	20,190	20,190	0
(6) 2013 Sewer Improvement	393,000		17,000	6,318	903	24,221	24,221	0
(7) 2014 WWTP	2,000,000		55,000	34,055	4,865	93,920	93,920	0
(8) G.O. Corporate Purpose and Refunding Bonds	2,000,000	11/2/2012	333,000	11,760		344,760	334,550	10,210
(9) Swimming Pool Bonds	775,000	11/18/2013	43,000	20,891		63,891		63,891
(10) Kubula Lease Purchase	13,250		5,119			5,119		5,119
(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			529,119	110,674	8,906	648,699	571,869	76,830

