

# 85-824

## Adoption of Budget and Certification of City Taxes

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

The City of: ZEARING County Name: STORY 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.

641-487-7477

Telephone Number

Signature

County Auditor Date Stamp		<b>January 1, 2014 Property Valuations</b>				Last Official Census		
		With Gas & Electric		Without Gas & Electric		554		
		Regular	2a	12,289,463	2b			11,912,346
		<b>DEBT SERVICE</b>	3a	12,289,463	3b			11,912,346
		Ag Land	4a	245,102				

### 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 99,545	96,490	43 8.10000
<b>Non-Voted Other Permissible Levies</b>					
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 17,105	16,580	52 1.39184
12(21)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462	0	465 0
<b>Voted Other Permissible Levies</b>					
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	23	0	466 0
12(20)	0.27000	Support Public Library	463	0	61 0
28E.22	1.50000	Unified Law Enforcement	24	0	62 0
<b>Total General Fund Regular Levies (5 thru 24)</b>			25 116,650	113,070	
384.1	3.00375	Ag Land	26 736	736	63 3.00375
<b>Total General Fund Tax Levies (25 + 26)</b>			27 117,386	113,806	Do Not Add
<b>Special Revenue Levies</b>					
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 13,007	12,608	1.05839
Rules	Amt Nec	Other Employee Benefits	31 5,339	5,175	0.43444
<b>Total Employee Benefit Levies (29,30,31)</b>			32 18,346	17,783	65 1.49283
<b>Sub Total Special Revenue Levies (28+32)</b>			33 18,346	17,783	
<b>Valuation</b>					
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
<b>Total SSMID</b>			38 0	0	Do Not Add
<b>Total Special Revenue Levies</b>			39 18,346	17,783	
384.4	Amt Nec	<b>Debt Service Levy 76.10(6)</b>	40 0	0	70 0
384.7	0.67500	<b>Capital Projects (Capital Improv. Reserve)</b>	41	0	71 0
<b>Total Property Taxes (27+39+40+41)</b>			42 135,732	131,589	72 10.98467

### 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

**ZEARING**

		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)
<b>(1)</b>										
<b>*Annual Report FY 2014</b>										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	322,034	111,905	0	0	0	68,285	502,224	82,971	585,195
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	320,552	89,918	0	0	0	2,329	412,799	305,797	718,596
Actual Expenditures Except End Bal (pg 12, line 259) *	3	429,085	25,241	0	0	0	0	454,326	296,915	751,241
Ending Fund Balance June 30 (pg 12, line 261) *	4	213,501	176,582	0	0	0	70,614	460,697	91,853	552,550
<b>(2)</b>		<b>General</b>	<b>Spec Rev</b>	<b>TIF Special Rev</b>	<b>Debt Serv</b>	<b>Capt Proj</b>	<b>Permanent</b>	<b>Tot Govt</b>	<b>Proprietary</b>	<b>Grand Total</b>
<b>** Re-Estimated FY 2015</b>										
Beginning Fund Balance	5	213,501	176,582	0	0	0	70,614	460,697	91,853	552,550
Re-Est Revenues	6	279,780	68,882	0	0	0	0	348,662	343,779	692,441
Re-Est Expenditures	7	278,334	52,023	0	0	0	0	330,357	244,620	574,977
Ending Fund Balance	8	214,947	193,441	0	0	0	70,614	479,002	191,012	670,014
<b>(3)</b>		<b>General</b>	<b>Spec Rev</b>	<b>TIF Special Rev</b>	<b>Debt Serv</b>	<b>Capt Proj</b>	<b>Permanent</b>	<b>Tot Govt</b>	<b>Proprietary</b>	<b>Grand Total</b>
<b>** Budget FY 2016</b>										
Beginning Fund Balance	9	214,947	193,441	0	0	0	70,614	479,002	191,012	670,014
Revenues	10	270,717	71,530	0	0	0	0	342,247	357,503	699,750
Expenditures	11	283,153	53,050	0	0	0	0	336,203	249,470	585,673
Ending Fund Balance	12	202,511	211,921	0	0	0	70,614	485,046	299,045	784,091

\* 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 \_\_\_\_\_ ZEARING \_\_\_\_\_**

**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 <u>Support of a Local Emerg.Mgmt.Comm.</u>	0	0
3 TOTAL FOR FISCAL YEAR 2014	0	0

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)
<b>PUBLIC SAFETY</b>											
Police Department/Crime Prevention	1	29,672							29,672	29,672	28,808
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	18,513							18,513	18,150	18,947
Ambulance	6	7,823							7,823	7,600	8,448
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	0	0
Animal Control	9	200							200	200	316
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	56,208	0				0		56,208	55,622	56,519
<b>PUBLIC WORKS</b>											
Roads, Bridges, & Sidewalks	12	8,300	50,300						58,600	57,353	58,751
Parking - Meter and Off-Street	13								0	0	2,954
Street Lighting	14	13,000							13,000	11,000	13,961
Traffic Control and Safety	15								0	0	0
Snow Removal	16		2,750						2,750	2,500	7,475
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	62,500							62,500	62,500	53,382
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	83,800	53,050				0		136,850	133,353	136,523
<b>HEALTH &amp; SOCIAL SERVICES</b>											
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	5,138
Community Mental Health	28								0	0	0
Other Health and Social Services	29	2,505							2,505	2,495	1,845
TOTAL (lines 23 - 29)	30	4,005	0				0		4,005	3,995	6,983
<b>CULTURE &amp; RECREATION</b>											
Library Services	31	59,030							59,030	57,850	64,529
Museum, Band and Theater	32	2,950							2,950	2,800	24,093
Parks	33	8,045							8,045	7,800	16,595
Recreation	34	1,950							1,950	1,787	1,800
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36								0	0	0
Other Culture and Recreation	37								0	0	762
TOTAL (lines 31 - 37)	38	71,975	0				0		71,975	70,237	107,779

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)
<b>COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>											
Community Beautification	39	3,300							3,300	3,200	9,674
Economic Development	40	1,800							1,800	1,600	9,001
Housing and Urban Renewal	41								0	0	0
Planning & Zoning	42								0	0	4,030
Other Com & Econ Development	43	24,000							24,000	27,000	65,324
	44										
<b>TOTAL (lines 39 - 44)</b>	<b>45</b>	<b>29,100</b>	<b>0</b>	<b>0</b>			<b>0</b>		<b>29,100</b>	<b>31,800</b>	<b>88,029</b>
<b>GENERAL GOVERNMENT</b>											
Mayor, Council, & City Manager	46	4,000							4,000	3,000	3,993
Clerk, Treasurer, & Finance Adm.	47	19,930							19,930	19,250	30,944
Elections	48	1,000							1,000	0	1,326
Legal Services & City Attorney	49	1,000							1,000	1,000	6,478
City Hall & General Buildings	50	10,500							10,500	10,500	15,752
Tort Liability	51	1,635							1,635	1,600	0
Other General Government	52								0	0	0
<b>TOTAL (lines 46 - 52)</b>	<b>53</b>	<b>38,065</b>	<b>0</b>	<b>0</b>			<b>0</b>		<b>38,065</b>	<b>35,350</b>	<b>58,493</b>
<b>DEBT SERVICE</b>	<b>54</b>								<b>0</b>	<b>0</b>	<b>0</b>
Gov Capital Projects	55								0	0	0
TIF Capital Projects	56								0	0	0
<b>TOTAL CAPITAL PROJECTS</b>	<b>57</b>	<b>0</b>	<b>0</b>	<b>0</b>			<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)</b>	<b>58</b>	<b>283,153</b>	<b>53,050</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>336,203</b>	<b>330,357</b>	<b>454,326</b>
<b>BUSINESS TYPE ACTIVITIES</b>											
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>											
Water Utility	59							90,125	90,125	87,500	123,869
Sewer Utility	60							38,625	38,625	37,500	54,809
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							9,350	9,350	8,250	6,487
Other Business Type (city hosp., ISF, parking, etc.)	69							0	0	0	0
Enterprise DEBT SERVICE	70							111,370	111,370	111,370	111,750
Enterprise CAPITAL PROJECTS	71							0	0	0	0
Enterprise TIF CAPITAL PROJECTS	72							0	0	0	0
<b>TOTAL Business Type Expenditures (lines 59 - 73)</b>	<b>73</b>							<b>249,470</b>	<b>249,470</b>	<b>244,620</b>	<b>296,915</b>
<b>TOTAL ALL EXPENDITURES (lines 58+74)</b>	<b>74</b>	<b>283,153</b>	<b>53,050</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>249,470</b>	<b>585,673</b>	<b>574,977</b>	<b>751,241</b>
Regular Transfers Out	75								0	0	0
Internal TIF Loan / Repayment Transfers Out	76								0	0	0
<b>Total ALL Transfers Out</b>	<b>77</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Expenditures &amp; Fund Transfers Out (lines 75+78)</b>	<b>78</b>	<b>283,153</b>	<b>53,050</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>249,470</b>	<b>585,673</b>	<b>574,977</b>	<b>751,241</b>
<b>Ending Fund Balance June 30</b>	<b>79</b>	<b>202,511</b>	<b>211,921</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>70,614</b>	<b>299,045</b>	<b>784,091</b>	<b>670,014</b>	<b>552,550</b>

\* 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)	(C) GENERAL	(D) SPECIAL REVENUES	(E) TIF SPECIAL REVENUES	(F) DEBT SERVICE	(G) CAPITAL PROJECTS	(H) PERMANENT	(I) PROPRIETARY	(J) BUDGET 2016	(K) RE-ESTIMATED 2015	(L) ACTUAL 2014
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>											
	1	113,806	17,783		0	0			131,589	131,248	130,694
	2								0	0	0
	3	113,806	17,783		0	0			131,589	131,248	130,694
	4								0	0	0
	5								0	0	0
Other City Taxes:											
	6	3,580	563		0	0			4,143	4,443	0
	7								0	0	0
	8								0	0	0
	9								0	0	0
	10								0	0	0
	11								0	0	0
	12	59,031							59,031	59,031	61,170
	13	62,611	563		0	0			63,174	63,474	61,170
	14								1,050	1,050	657
	15	3,600						1,500	5,100	5,000	5,866
Intergovernmental:											
	16								0	0	6,160
	17		53,184						53,184	53,184	55,319
	18	0	0	0	0	0		0	0	0	7,913
	19	16,900							16,900	19,006	32,709
	20	16,900	53,184	0	0	0		0	70,084	72,190	102,101
Charges for Fees & Service:											
	21							129,077	129,077	125,317	104,545
	22							207,576	207,576	201,530	189,538
	23								0	0	0
	24								0	0	0
	25								0	0	0
	26								0	0	0
	27	64,500							64,500	64,500	64,401
	28								0	0	0
	29								0	0	0
	30								0	0	0
	31								0	0	0
	32							14,350	14,350	13,932	11,006
	33	3,750							3,750	4,500	6,726
	34	68,250	0		0	0	0	351,003	419,253	409,779	376,216
	35							5,000	5,000	5,500	6,350
	36	4,500							4,500	4,200	35,542
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
<b>Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, &amp; 41)</b>											
	43	270,717	71,530	0	0	0	0	357,503	699,750	692,441	718,596
	44	214,947	193,441	0	0	0	70,614	191,012	670,014	552,550	585,195
<b>TOTAL REVENUES &amp; BEGIN BALANCE (lines 42+43)</b>											
	45	485,664	264,971	0	0	0	70,614	548,515	1,369,764	1,244,991	1,303,791

**CITY OF ZEARING**  
**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)
<b>Revenues &amp; Other Financing Sources</b>											
Taxes Levied on Property	1	113,806	17,783		0	0			131,589	131,248	130,694
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	113,806	17,783		0	0			131,589	131,248	130,694
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	62,611	563		0	0			63,174	63,474	61,170
Licenses & Permits	7	1,050	0					0	1,050	1,050	657
Use of Money and Property	8	3,600	0	0	0	0	0	1,500	5,100	5,000	5,866
Intergovernmental	9	16,900	53,184	0	0	0		0	70,084	72,190	102,101
Charges for Fees & Service	10	68,250	0		0	0	0	351,003	419,253	409,779	376,216
Special Assessments	11	0	0		0	0		5,000	5,000	5,500	6,350
Miscellaneous	12	4,500	0		0	0	0	0	4,500	4,200	35,542
Sub-Total Revenues	13	270,717	71,530	0	0	0	0	357,503	699,750	692,441	718,596
<b>Other Financing Sources:</b>											
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
<b>Total Revenues and Other Sources</b>	17	270,717	71,530	0	0	0	0	357,503	699,750	692,441	718,596
<b>Expenditures &amp; Other Financing Uses</b>											
Public Safety	18	56,208	0	0			0		56,208	55,622	56,519
Public Works	19	83,800	53,050	0			0		136,850	133,353	136,523
Health and Social Services	20	4,005	0	0			0		4,005	3,995	6,983
Culture and Recreation	21	71,975	0	0			0		71,975	70,237	107,779
Community and Economic Development	22	29,100	0	0			0		29,100	31,800	88,029
General Government	23	38,065	0	0			0		38,065	35,350	58,493
Debt Service	24	0	0	0	0		0		0	0	0
Capital Projects	25	0	0	0		0	0		0	0	0
<b>Total Government Activities Expenditures</b>	26	283,153	53,050	0	0	0	0		336,203	330,357	454,326
Business Type Proprietary: Enterprise & ISF	27							249,470	249,470	244,620	296,915
<b>Total Gov &amp; Bus Type Expenditures</b>	28	283,153	53,050	0	0	0	0	249,470	585,673	574,977	751,241
<b>Total Transfers Out</b>	29	0	0	0	0	0	0	0	0	0	0
<b>Total ALL Expenditures/Fund Transfers Out</b>	30	283,153	53,050	0	0	0	0	249,470	585,673	574,977	751,241
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-12,436	18,480	0	0	0	0	108,033	114,077	117,464	-32,645
<b>Beginning Fund Balance July 1</b>	33	214,947	193,441	0	0	0	70,614	191,012	670,014	552,550	585,195
<b>Ending Fund Balance June 30</b>	34	202,511	211,921	0	0	0	70,614	299,045	784,091	670,014	552,550



