

51-479

Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2016 - ENDING JUNE 30, 2017

Resolution No.: 2016-03

The City of: Packwood

County Name: JEFFERSON

Date Budget Adopted: 3/8/2016

(Date) xx/xx/xx

The below-signed certifies that the City Council, on the date stated above, lawfully approved the named resolution adopting a budget for next fiscal year, as summarized on this and the supporting pages. Attached is Long Term Debt Schedule Form 703 which lists any and all of the debt service obligations of the City.

319-695-3300

Telephone Number

Signature

County Auditor Date Stamp

January 1, 2015 Property Valuations

With Gas & Electric

Without Gas & Electric

Last Official Census

Regular
DEBT SERVICE
Ag Land

2a
3a
4a

3,742,582
463,050

2b
3b

3,645,754

204

TAXES LEVIED

Code Sec.	Dollar Limit	Purpose	(A)		(B)		(C)
			Request with Utility Replacement	Property Taxes Levied	Rate		
384.1	8.10000	Regular General levy	5	24,000	23,379	43	6.41269
(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	24,000	23,379		
384.1	3.00375	Ag Land	26	1,300	1,300	63	2.80747
		Total General Fund Tax Levies (25 + 26)	27	25,300	24,679		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					
		(A)	(B)				
		SSMID 1	34		0	66	0
		SSMID 2	35		0	67	0
		SSMID 3	36		0	68	0
		SSMID 4	37		0	69	0
		SSMID 5	555		0	565	0
		SSMID 6	556		0	566	0
		SSMID 7	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	40	76.10(6)	0	70	0
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41		0	71	0
		Total Property Taxes (27+39+40+41)	42	25,300	24,679	72	6.41269

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) Number of the resolution adopting the budget has been included at the top of this form.
- 6) The budget file uploaded to the SUBMIT Area matched the paper copy certified by the city to this office.
- 7) The long term debt schedule (Form 703) shows sufficient payment amounts to pay the G.O. debt certified by the city to this office.

(County Auditor)

Fund Balance Worksheet for City of

Packwood

		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 2015										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	33,645	11,533	0	0	0	0	45,178	49,693	94,871
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	35,046	38,349	0	0	0	0	73,395	25,879	99,274
Actual Expenditures Except End Bal (pg 12, line 259) *	3	54,232	16,436	0	0	0	0	70,668	18,467	89,135
Ending Fund Balance June 30 (pg 12, line 261) *	4	14,459	33,446	0	0	0	0	47,905	57,105	105,010
(2)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Re-Estimated FY 2016										
Beginning Fund Balance	5	14,459	33,446	0	0	0	0	47,905	57,105	105,010
Re-Est Revenues	6	51,430	16,000	0	0	0	0	67,430	26,000	93,430
Re-Est Expenditures	7	58,004	30,000	0	0	0	0	88,004	30,000	118,004
Ending Fund Balance	8	7,885	19,446	0	0	0	0	27,331	53,105	80,436
(3)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2017										
Beginning Fund Balance	9	7,885	19,446	0	0	0	0	27,331	53,105	80,436
Revenues	10	103,303	16,000	0	0	0	0	119,303	26,000	145,303
Expenditures	11	68,204	25,000	0	0	0	0	93,204	50,000	143,204
Ending Fund Balance	12	42,984	10,446	0	0	0	0	53,430	29,105	82,535

* 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.

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2017

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 2017 (J)	RE-ESTIMATED 2016 (K)	ACTUAL 2015 (L)
PUBLIC SAFETY											
Police Department/Crime Prevention	1	3,500							3,500	3,500	3,060
Jail	2								0	0	0
Emergency Management	3	204							204	204	204
Flood Control	4								0	0	0
Fire Department	5	900	5,000						5,900	4,900	4,171
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	4,604	5,000				0		9,604	8,604	7,435
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	10,000	20,000						30,000	30,000	24,429
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	7,000							7,000	6,000	5,569
Traffic Control and Safety	15	200							200	200	0
Snow Removal	16	3,000							3,000	2,500	756
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	11,000							11,000	10,000	9,457
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	31,200	20,000				0		51,200	48,700	40,211
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	900							900	900	900
Museum, Band and Theater	32								0	0	0
Parks	33	4,000							4,000	5,000	4,488
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	4,900	0				0		4,900	5,900	5,388

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2017

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 2017 (J)	RE-ESTIMATED 2016 (K)	ACTUAL 2015 (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)	45		0	0	0			0		0	0	0
GENERAL GOVERNMENT												
Mayor, Council, & City Manager	46		3,500							3,500	3,100	2,874
Clerk, Treasurer, & Finance Adm.	47		7,000							7,000	8,000	5,989
Elections	48		0							0	700	0
Legal Services & City Attorney	49		1,000							1,000	1,000	60
City Hall & General Buildings	50									0	0	0
Tort Liability	51									0	0	0
Other General Government	52		16,000							16,000	12,000	8,711
TOTAL (lines 46 - 52)	53		27,500	0	0			0		27,500	24,800	17,634
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	0
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58		68,204	25,000	0	0	0	0		93,204	88,004	70,668
BUSINESS TYPE ACTIVITIES												
Proprietary: Enterprise & Budgeted ISF												
Water Utility	59									0	0	0
Sewer Utility	60									0	30,000	18,467
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								0	0	30,000	18,467
TOTAL ALL EXPENDITURES (lines 58+74)	74		68,204	25,000	0	0	0	0	0	93,204	118,004	89,135
Regular Transfers Out	75								50,000	50,000	0	0
Internal TIF Loan / Repayment Transfers Out	76									0	0	0
Total ALL Transfers Out	77		0	0	0	0	0	0	50,000	50,000	0	0
Total Expenditures & Fund Transfers Out (lines 75+76)	78		68,204	25,000	0	0	0	0	50,000	143,204	118,004	89,135
Ending Fund Balance June 30	79		42,984	10,446	0	0	0	0	29,105	82,535	80,436	105,010

* 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 2017

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2017 (J)	RE-ESTIMATED 2016 (K)	ACTUAL 2015 (L)
REVENUES & OTHER FINANCING SOURCES											
Taxes Levied on Property	1	24,679	0		0	0			24,679	23,345	23,923
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	24,679	0		0	0			24,679	23,345	23,923
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	621	0		0	0			621	585	262
Utility franchise tax (Iowa Code Chapter 364.2)	7								0	0	0
Parimutuel wager tax	8								0	0	0
Gaming wager tax	9								0	0	0
Mobile Home Taxes	10								0	0	0
Hotel/Motel Taxes	11								0	0	0
Other Local Option Taxes	12	18,000							18,000	18,000	17,137
Subtotal - Other City Taxes (lines 6 thru 12)	13	18,621	0		0	0			18,621	18,585	17,399
Licenses & Permits	14								0	0	0
Use of Money & Property	15								0	0	247
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		16,000						16,000	16,000	21,212
Other State Grants & Reimbursements	18	503	0	0	0	0		0	503	0	0
Local Grants & Reimbursements	19								0	0	0
Subtotal - Intergovernmental (lines 16 thru 19)	20	503	16,000	0	0	0		0	16,503	16,000	21,212
Charges for Fees & Service:											
Water Utility	21								0	0	0
Sewer Utility	22	0						26,000	26,000	26,000	25,879
Electric Utility	23								0	0	0
Gas Utility	24								0	0	0
Parking	25								0	0	0
Airport	26								0	0	0
Landfill/Garbage	27	9,500							9,500	9,500	10,614
Hospital	28								0	0	0
Transit	29								0	0	0
Cable TV, Internet & Telephone	30								0	0	0
Housing Authority	31								0	0	0
Storm Water Utility	32								0	0	0
Other Fees & Charges for Service	33								0	0	0
Subtotal - Charges for Service (lines 21 thru 33)	34	9,500	0		0	0	0	26,000	35,500	35,500	36,493
Special Assessments	35								0	0	0
Miscellaneous	36								0	0	0
Other Financing Sources:											
Regular Operating Transfers In	37	50,000							50,000	0	0
Internal TIF Loan Transfers In	38								0	0	0
Subtotal ALL Operating Transfers In	39	50,000	0	0	0	0	0	0	50,000	0	0
Proceeds of Debt (Excluding TIF Internal Borrowing)	40								0	0	0
Proceeds of Capital Asset Sales	41								0	0	0
Subtotal-Other Financing Sources (lines 38 thru 40)	42	50,000	0	0	0	0	0	0	50,000	0	0
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43	103,303	16,000	0	0	0	0	26,000	145,303	93,430	99,274
Beginning Fund Balance July 1	44	7,885	19,446	0	0	0	0	53,105	80,436	105,010	94,871
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	111,188	35,446	0	0	0	0	79,105	225,739	198,440	194,145

CITY OF Packwood
ADOPTED BUDGET SUMMARY
YEAR ENDED JUNE 30, 2017

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2017 (J)	RE-ESTIMATED 2016 (K)	ACTUAL 2015 (L)
Revenues & Other Financing Sources											
Taxes Levied on Property	1	24,679	0		0	0			24,679	23,345	23,923
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	24,679	0		0	0			24,679	23,345	23,923
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	18,621	0		0	0			18,621	18,585	17,399
Licenses & Permits	7	0	0					0	0	0	0
Use of Money and Property	8	0	0	0	0	0	0	0	0	0	247
Intergovernmental	9	503	16,000	0	0	0		0	16,503	16,000	21,212
Charges for Fees & Service	10	9,500	0		0	0	0	26,000	35,500	35,500	36,493
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	0	0		0	0	0	0	0	0	0
Sub-Total Revenues	13	53,303	16,000	0	0	0	0	26,000	95,303	93,430	99,274
Other Financing Sources:											
Total Transfers In	14	50,000	0	0	0	0	0	0	50,000	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
Total Revenues and Other Sources	17	103,303	16,000	0	0	0	0	26,000	145,303	93,430	99,274
Expenditures & Other Financing Uses											
Public Safety	18	4,604	5,000	0			0		9,604	8,604	7,435
Public Works	19	31,200	20,000	0			0		51,200	48,700	40,211
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	4,900	0	0			0		4,900	5,900	5,388
Community and Economic Development	22	0	0	0			0		0	0	0
General Government	23	27,500	0	0			0		27,500	24,800	17,634
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	68,204	25,000	0	0	0	0		93,204	88,004	70,668
Business Type Proprietary: Enterprise & ISF	27							0	0	30,000	18,467
Total Gov & Bus Type Expenditures	28	68,204	25,000	0	0	0	0	0	93,204	118,004	89,135
Total Transfers Out	29	0	0	0	0	0	0	50,000	50,000	0	0
Total ALL Expenditures/Fund Transfers Out	30	68,204	25,000	0	0	0	0	50,000	143,204	118,004	89,135
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31										
	32	35,099	-9,000	0	0	0	0	-24,000	2,099	-24,574	10,139
Beginning Fund Balance July 1	33	7,885	19,446	0	0	0	0	53,105	80,436	105,010	94,871
Ending Fund Balance June 30	34	42,984	10,446	0	0	0	0	29,105	82,535	80,436	105,010

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

City Name: Packwood

Fiscal Year
2017

Project Name (A)	Amount of Issue (B)	Type of Debt Obligation (C)	Date Certified to County Auditor (D)	Debt Resolution Number (E)	Principal Due FY 2017 (F)	Interest Due FY 2017 +(G)	Bond Reg./ Paying Agent Fees Due FY 2017 +(H)	Total Obligation Due FY 2017 =(I)	Paid from Funds OTHER THAN Current Year Debt Service Taxes =(J)	Amount Paid Current Year Debt Service Levy =(K)
(1)		NO SELECTION						0		0
(2)		NO SELECTION						0		0
(3)		NO SELECTION						0		0
(4)		NO SELECTION						0		0
(5)		NO SELECTION						0		0
(6)		NO SELECTION						0		0
(7)		NO SELECTION						0		0
(8)		NO SELECTION						0		0
(9)		NO SELECTION						0		0
(10)		NO SELECTION						0		0
(11)		NO SELECTION						0		0
(12)		NO SELECTION						0		0
(13)		NO SELECTION						0		0
(14)		NO SELECTION						0		0
(15)		NO SELECTION						0		0
(16)		NO SELECTION						0		0
(17)		NO SELECTION						0		0
(18)		NO SELECTION						0		0
(19)		NO SELECTION						0		0
(20)		NO SELECTION						0		0
(21)		NO SELECTION						0		0
(22)		NO SELECTION						0		0
(23)		NO SELECTION						0		0
(24)		NO SELECTION						0		0
(25)		NO SELECTION						0		0
(26)		NO SELECTION						0		0
(27)		NO SELECTION						0		0
(28)		NO SELECTION						0		0
(29)		NO SELECTION						0		0
(30)		NO SELECTION						0		0
TOTALS					0	0	0	0	0	0

LONG TERM DEBT SCHEDULE
GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS
PAGE 2

City Name: Packwood

USE THIS PAGE ONLY AFTER FILLING LINES 1 THRU 30 ABOVE.

Fiscal Year

2017

Project Name (A)	Amount of Issue (B)	Type of Debt Obligation (C)	Date Certified to County Auditor (D)	Debt Resolution Number (E)	Principal Due FY 2017 (F)	Interest Due FY 2017 +(G)	Bond Reg./ Paying Agent Fees Due FY 2017 +(H)	Total Obligation Due FY 2017 =(I)	Paid from Funds OTHER THAN Current Year Debt Service Taxes =(J)	Amount Paid Current Year Debt Service Levy =(K)
(121)		NO SELECTION						0		0
(122)		NO SELECTION						0		0
(123)		NO SELECTION						0		0
(124)		NO SELECTION						0		0
(125)		NO SELECTION						0		0
(126)		NO SELECTION						0		0
(127)		NO SELECTION						0		0
(128)		NO SELECTION						0		0
(129)		NO SELECTION						0		0
(130)		NO SELECTION						0		0
(131)		NO SELECTION						0		0
(132)		NO SELECTION						0		0
(133)		NO SELECTION						0		0
(134)		NO SELECTION						0		0
(135)		NO SELECTION						0		0
(136)		NO SELECTION						0		0
(137)		NO SELECTION						0		0
(138)		NO SELECTION						0		0
(139)		NO SELECTION						0		0
(140)		NO SELECTION						0		0
(141)		NO SELECTION						0		0
(142)		NO SELECTION						0		0
(143)		NO SELECTION						0		0
(144)		NO SELECTION						0		0
(145)		NO SELECTION						0		0
(146)		NO SELECTION						0		0
(147)		NO SELECTION						0		0
(148)		NO SELECTION						0		0
(149)		NO SELECTION						0		0
(150)		NO SELECTION						0		0
					0	0	0	0	0	0

