

21-178

Adoption of Budget and Certification of City Taxes

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

Resolution No.: 02082016A

The City of: Rossie

County Name: CLAY

Date Budget Adopted: 2/29/2016

(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.

(712) 490-2042

Telephone Number

Signature

County Auditor Date Stamp

January 1, 2015 Property Valuations

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	2a <u>1,151,626</u>	2b <u>1,114,612</u>	70
DEBT SERVICE	3a <u>1,151,626</u>	3b <u>1,114,612</u>	
Ag Land	4a <u>55,286</u>		
	4b <u></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 7,900	7,646	43 6.85987
(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 7,900	7,646	
384.1	3.00375	Ag Land	26 0	0	63 0
		Total General Fund Tax Levies (25 + 26)	27 7,900	7,646	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	0
		SSMID 2 (A)	(B)	35	0
		SSMID 3 (A)	(B)	36	0
		SSMID 4 (A)	(B)	37	0
		SSMID 5 (A)	(B)	555	0
		SSMID 6 (A)	(B)	556	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 7,900	7,646	72 6.85987

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

Rossie

		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	60,837	0	0	0	0	0	60,837	0	60,837
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	22,023	5,874	0	0	0	0	27,897	0	27,897
Actual Expenditures Except End Bal (pg 12, line 259) *	3	8,688	5,874	0	0	0	0	14,562	0	14,562
Ending Fund Balance June 30 (pg 12, line 261) *	4	74,172	0	0	0	0	0	74,172	0	74,172
(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	74,172	0	0	0	0	0	74,172	0	74,172
Re-Est Revenues	6	21,854	4,000	0	0	0	0	25,854	0	25,854
Re-Est Expenditures	7	17,715	4,000	0	0	0	0	21,715	0	21,715
Ending Fund Balance	8	78,311	0	0	0	0	0	78,311	0	78,311
(3)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2017										
Beginning Fund Balance	9	78,311	0	0	0	0	0	78,311	0	78,311
Revenues	10	21,800	4,000	0	0	0	0	25,800	0	25,800
Expenditures	11	17,715	4,000	0	0	0	0	21,715	0	21,715
Ending Fund Balance	12	82,396	0	0	0	0	0	82,396	0	82,396

* 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	840							840	840	0
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5								0	600	0
Ambulance	6	600							600	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	100							100	100	0
TOTAL (lines 1 - 10)	11	1,540	0				0		1,540	1,540	0
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12		4,000						4,000	4,000	2,145
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14								0	0	3,094
Traffic Control and Safety	15	850							850	850	0
Snow Removal	16	1,500							1,500	1,500	635
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	4,000							4,000	4,000	3,990
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	6,350	4,000				0		10,350	10,350	9,864
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	1,500							1,500	1,500	0
Community Mental Health	28								0	0	0
Other Health and Social Services	29	175							175	175	0
TOTAL (lines 23 - 29)	30	1,675	0				0		1,675	1,675	0
CULTURE & RECREATION											
Library Services	31								0	0	0
Museum, Band and Theater	32								0	0	0
Parks	33	850							850	850	972
Recreation	34	500							500	500	0
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36	1,000							1,000	1,000	0
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	2,350	0				0		2,350	2,350	972

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		150							150	150	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		50							50	50	0
	44											
TOTAL (lines 39 - 44)	45		200	0	0			0		200	200	0
GENERAL GOVERNMENT												
Mayor, Council, & City Manager	46		1,000							1,000	1,000	167
Clerk, Treasurer, & Finance Adm.	47		1,600							1,600	1,600	1,358
Elections	48		800							800	800	0
Legal Services & City Attorney	49		1,000							1,000	1,000	32
City Hall & General Buildings	50									0	0	637
Tort Liability	51		1,200							1,200	1,200	0
Other General Government	52									0	0	1,532
TOTAL (lines 46 - 52)	53		5,600	0	0			0		5,600	5,600	3,726
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		17,715	4,000	0	0	0	0		21,715	21,715	14,562
BUSINESS TYPE ACTIVITIES												
Proprietary: Enterprise & Budgeted ISF												
Water Utility	59									0	0	0
Sewer Utility	60									0	0	0
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	0	0
TOTAL ALL EXPENDITURES (lines 58+74)	74		17,715	4,000	0	0	0	0	0	21,715	21,715	14,562
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		17,715	4,000	0	0	0	0	0	21,715	21,715	14,562
Ending Fund Balance June 30	79		82,396	0	0	0	0	0	0	82,396	78,311	74,172

* 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											
	1	7,646	0		0	0			7,646	7,592	8,059
	2								0	0	0
	3	7,646	0		0	0			7,646	7,592	8,059
	4								0	0	0
	5								0	0	0
Other City Taxes:											
	6	254	0		0	0			254	262	0
	7								0	0	0
	8								0	0	0
	9								0	0	0
	10								0	0	0
	11								0	0	0
	12	9,500							9,500	9,200	10,639
	13	9,754	0		0	0			9,754	9,462	10,639
	14								0	0	0
	15								0	400	216
Intergovernmental:											
	16								0	0	0
	17		4,000						4,000	4,000	4,924
	18	0	0	0	0	0		0	0	0	0
	19								0	0	0
	20	0	4,000	0	0	0		0	4,000	4,000	4,924
Charges for Fees & Service:											
	21								0	0	0
	22								0	0	0
	23								0	0	0
	24								0	0	0
	25								0	0	0
	26								0	0	0
	27	4,400							4,400	4,400	4,049
	28								0	0	0
	29								0	0	0
	30								0	0	0
	31								0	0	0
	32								0	0	0
	33								0	0	0
	34	4,400	0		0	0	0	0	4,400	4,400	4,049
	35								0	0	0
	36								0	0	10
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
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)											
	43	21,800	4,000	0	0	0	0	0	25,800	25,854	27,897
	44	78,311	0	0	0	0	0	0	78,311	74,172	60,837
	45	100,111	4,000	0	0	0	0	0	104,111	100,026	88,734

CITY OF

Rossie

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	7,646	0		0	0			7,646	7,592	8,059
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	7,646	0		0	0			7,646	7,592	8,059
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	9,754	0		0	0			9,754	9,462	10,639
Licenses & Permits	7	0	0					0	0	0	0
Use of Money and Property	8	0	0	0	0	0	0	0	0	400	216
Intergovernmental	9	0	4,000	0	0	0		0	4,000	4,000	4,924
Charges for Fees & Service	10	4,400	0		0	0		0	4,400	4,400	4,049
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	0	0		0	0		0	0	0	10
Sub-Total Revenues	13	21,800	4,000	0	0	0	0	0	25,800	25,854	27,897
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		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	21,800	4,000	0	0	0	0	0	25,800	25,854	27,897
Expenditures & Other Financing Uses											
Public Safety	18	1,540	0	0			0		1,540	1,540	0
Public Works	19	6,350	4,000	0			0		10,350	10,350	9,864
Health and Social Services	20	1,675	0	0			0		1,675	1,675	0
Culture and Recreation	21	2,350	0	0			0		2,350	2,350	972
Community and Economic Development	22	200	0	0			0		200	200	0
General Government	23	5,600	0	0			0		5,600	5,600	3,726
Debt Service	24	0	0	0	0		0		0	0	0
Capital Projects	25	0	0	0		0	0		0	0	0
Total Government Activities Expenditures	26	17,715	4,000	0	0	0	0	0	21,715	21,715	14,562
Business Type Proprietary: Enterprise & ISF	27							0	0	0	0
Total Gov & Bus Type Expenditures	28	17,715	4,000	0	0	0	0	0	21,715	21,715	14,562
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	17,715	4,000	0	0	0	0	0	21,715	21,715	14,562
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	4,085	0	0	0	0	0	0	4,085	4,139	13,335
Beginning Fund Balance July 1	33	78,311	0	0	0	0	0	0	78,311	74,172	60,837
Ending Fund Balance June 30	34	82,396	0	0	0	0	0	0	82,396	78,311	74,172

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

City Name: Rossie

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

AFFIDAVIT OF POSTING

City of Rossie, Iowa

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

The Notice of Public Hearing for the proposed city budget for the City of Rossie was posted on February 19, 2016 at the following locations:

*One of the three posted notices is included with this form.

Location #1

Location #2

Location #3

Attested to on behalf of the City of Rossie by:

[Leoma Haaland](#)

Print Name

Signature

Date

