

99-954

Adoption of Budget and Certification of City Taxes

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

Resolution No.: 16-1

The City of: Rowan

County Name: WRIGHT

Date Budget Adopted: 4/4/2016

(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.

(641) 853-2345

Telephone Number

Signature

County Auditor Date Stamp

January 1, 2015 Property Valuations

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	2a <u>2,136,708</u>	2b <u>1,980,147</u>	158
DEBT SERVICE	3a _____	3b _____	
Ag Land	4a <u>271,109</u>	4b _____	

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 17,307	16,039	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	9 288	267	47 0.13500
12(13)	0.06750	Planning a Sanitary Disposal Project	10 144	134	48 0.06750
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 10,950	10,148	52 5.12471
12(21)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462 218	202	465 0.10203
(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	23 577	535	61 0.27000
28E.22	1.50000	Unified Law Enforcement	24 3,205	2,970	62 1.50000
		Total General Fund Regular Levies (5 thru 24)	25 32,689	30,295	
384.1	3.00375	Ag Land	26 814	814	63 3.00375
		Total General Fund Tax Levies (25 + 26)	27 33,503	31,109	Do Not Add
		Special Revenue Levies			
384.8	0.27000	Emergency (if general fund at levy limit)	28 577	535	64 0.27000
384.6	Amt Nec	Police & Fire Retirement	29 _____	0	0
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30 4,000	3,707	1.87204
Rules	Amt Nec	Other Employee Benefits	31 _____	0	0
		Total Employee Benefit Levies (29,30,31)	32 4,000	3,707	65 1.87204
		Sub Total Special Revenue Levies (28+32)	33 4,577	4,242	
		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 4,577	4,242	
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 38,080	35,351	72 17.44128

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

Rowan

		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	142,180	2,196	0	0	10,960	0	155,336	9,362	164,698
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	81,673	20,271	0	0	0	0	101,944	25,956	127,900
Actual Expenditures Except End Bal (pg 12, line 259) *	3	84,484	10,784	0	0	0	0	95,268	13,969	109,237
Ending Fund Balance June 30 (pg 12, line 261) *	4	139,369	11,683	0	0	10,960	0	162,012	21,349	183,361
(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	139,369	11,683	0	0	10,960	0	162,012	21,349	183,361
Re-Est Revenues	6	97,635	17,770	0	0	0	0	115,405	75,312	190,717
Re-Est Expenditures	7	82,051	14,900	0	0	0	0	96,951	19,610	116,561
Ending Fund Balance	8	154,953	14,553	0	0	10,960	0	180,466	77,051	257,517
(3)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2017										
Beginning Fund Balance	9	154,953	14,553	0	0	10,960	0	180,466	77,051	257,517
Revenues	10	94,863	20,077	0	0	0	0	114,940	74,848	189,788
Expenditures	11	110,707	0	0	0	0	0	110,707	80,224	190,931
Ending Fund Balance	12	139,109	34,630	0	0	10,960	0	184,699	71,675	256,374

* 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	4,000							4,000	4,000	3,990
Jail	2								0	0	0
Emergency Management	3	218							218	218	218
Flood Control	4								0	0	0
Fire Department	5	4,000							4,000	3,000	1,756
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	8,218	0				0		8,218	7,218	5,964
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	6,500							6,500	3,000	428
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	8,000							8,000	7,900	7,263
Traffic Control and Safety	15								0	0	0
Snow Removal	16	5,000							5,000	4,000	3,093
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								0	0	0
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	19,500	0				0		19,500	14,900	10,784
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	1,400							1,400	1,200	1,200
Community Mental Health	28								0	0	0
Other Health and Social Services	29								0	0	0
TOTAL (lines 23 - 29)	30	1,400	0				0		1,400	1,200	1,200
CULTURE & RECREATION											
Library Services	31	36,977							36,977	35,000	35,272
Museum, Band and Theater	32								0	0	0
Parks	33	5,000							5,000	5,000	3,940
Recreation	34								0	0	0
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36	1,000							1,000	0	0
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	42,977	0				0		42,977	40,000	39,212

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
	44											
TOTAL (lines 39 - 44)	45		0	0	0			0		0	0	0
GENERAL GOVERNMENT												
Mayor, Council, & City Manager	46		1,200							1,200	1,092	1,097
Clerk, Treasurer, & Finance Adm.	47		9,412							9,412	9,038	9,689
Elections	48		1,500							1,500	653	0
Legal Services & City Attorney	49		500							500	300	0
City Hall & General Buildings	50		16,000							16,000	13,550	13,904
Tort Liability	51		10,000							10,000	9,000	10,560
Other General Government	52									0	0	2,858
TOTAL (lines 46 - 52)	53		38,612	0	0			0		38,612	33,633	38,108
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		110,707	0	0	0	0	0		110,707	96,951	95,268
BUSINESS TYPE ACTIVITIES												
Proprietary: Enterprise & Budgeted ISF												
Water Utility	59								18,876	18,876	14,310	8,267
Sewer Utility	60								55,500	55,500	0	0
Electric Utility	61								0	0	0	0
Gas Utility	62								0	0	0	0
Airport	63								0	0	0	0
Landfill/Garbage	64								4,000	4,000	4,000	3,950
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								1,848	1,848	1,300	1,752
Other Business Type (city hosp., ISF, parking, etc.)	69								0	0	0	0
Enterprise DEBT SERVICE	70								0	0	0	0
Enterprise CAPITAL PROJECTS	71								0	0	0	0
Enterprise TIF CAPITAL PROJECTS	72								0	0	0	0
TOTAL Business Type Expenditures (lines 59 - 73)	73								80,224	80,224	19,610	13,969
TOTAL ALL EXPENDITURES (lines 58+74)	74		110,707	0	0	0	0	0	80,224	190,931	116,561	109,237
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		110,707	0	0	0	0	0	80,224	190,931	116,561	109,237
Ending Fund Balance June 30	79		139,109	34,630	0	0	10,960	0	71,675	256,374	257,517	183,361

* 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	31,109	4,242		0	0			35,351	42,412	39,483
	2								0	0	0
	3	31,109	4,242		0	0			35,351	42,412	39,483
	4								0	0	0
	5								0	0	0
Other City Taxes:											
	6	2,394	335		0	0			2,729	0	0
	7								0	0	0
	8								0	0	0
	9								0	0	0
	10								0	0	0
	11								0	0	0
	12	12,705							12,705	15,931	13,468
	13	15,099	335		0	0			15,434	15,931	13,468
	14								0	0	0
	15	9,468							9,468	7,356	8,008
Intergovernmental:											
	16								0	0	0
	17		15,500						15,500	17,770	13,818
	18	0	0	0	0	0		0	0	0	0
	19	22,000							22,000	0	0
	20	22,000	15,500	0	0	0		0	37,500	17,770	13,818
Charges for Fees & Service:											
	21							17,500	17,500	27,242	16,987
	22							55,500	55,500	48,070	0
	23								0	0	0
	24								0	0	0
	25								0	0	0
	26								0	0	0
	27	5,250							5,250	5,918	5,242
	28								0	0	0
	29								0	0	0
	30								0	0	0
	31								0	0	0
	32							1,848	1,848	2,088	2,004
	33	3,947							3,947	23,074	24,023
	34	9,197	0		0	0	0	74,848	84,045	106,392	48,256
	35								0	0	0
	36	7,990							7,990	856	4,867
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	94,863	20,077	0	0	0	0	74,848	189,788	190,717	127,900
	44	154,953	14,553	0	0	10,960	0	77,051	257,517	183,361	164,698
	45	249,816	34,630	0	0	10,960	0	151,899	447,305	374,078	292,598

CITY OF

Rowan

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	31,109	4,242		0	0			35,351	42,412	39,483
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	31,109	4,242		0	0			35,351	42,412	39,483
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	15,099	335		0	0			15,434	15,931	13,468
Licenses & Permits	7	0	0					0	0	0	0
Use of Money and Property	8	9,468	0	0	0	0	0	0	9,468	7,356	8,008
Intergovernmental	9	22,000	15,500	0	0	0		0	37,500	17,770	13,818
Charges for Fees & Service	10	9,197	0		0	0		74,848	84,045	106,392	48,256
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	7,990	0		0	0	0	0	7,990	856	4,867
Sub-Total Revenues	13	94,863	20,077	0	0	0	0	74,848	189,788	190,717	127,900
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	94,863	20,077	0	0	0	0	74,848	189,788	190,717	127,900
Expenditures & Other Financing Uses											
Public Safety	18	8,218	0	0			0		8,218	7,218	5,964
Public Works	19	19,500	0	0			0		19,500	14,900	10,784
Health and Social Services	20	1,400	0	0			0		1,400	1,200	1,200
Culture and Recreation	21	42,977	0	0			0		42,977	40,000	39,212
Community and Economic Development	22	0	0	0			0		0	0	0
General Government	23	38,612	0	0			0		38,612	33,633	38,108
Debt Service	24	0	0	0	0				0	0	0
Capital Projects	25	0	0	0		0	0		0	0	0
Total Government Activities Expenditures	26	110,707	0	0	0	0	0		110,707	96,951	95,268
Business Type Proprietary: Enterprise & ISF	27							80,224	80,224	19,610	13,969
Total Gov & Bus Type Expenditures	28	110,707	0	0	0	0	0	80,224	190,931	116,561	109,237
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	110,707	0	0	0	0	0	80,224	190,931	116,561	109,237
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-15,844	20,077	0	0	0	0	-5,376	-1,143	74,156	18,663
Beginning Fund Balance July 1	33	154,953	14,553	0	0	10,960	0	77,051	257,517	183,361	164,698
Ending Fund Balance June 30	34	139,109	34,630	0	0	10,960	0	71,675	256,374	257,517	183,361

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

City Name: Rowan

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: Rowan

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

AFFIDAVIT OF POSTING

City of Rowan, 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 Rowan was posted on March 17, 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 Rowan by:

[Aimee J Miller](#)

Print Name

Signature

Date

