

55-525

Adoption of Budget and Certification of City Taxes

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

Resolution No.: 2-2016

The City of: Swea City

County Name: KOSSUTH

Date Budget Adopted: 3/9/2016

(Date) xx/xx/xxxx

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.

515-272-4606

Telephone Number

Signature

County Auditor Date Stamp

January 1, 2015 Property Valuations

Last Official Census

	Regular	2a	9,909,131	2b	9,523,722	536
	DEBT SERVICE	3a	9,909,131	3b	9,523,722	
	Ag Land	4a	286,915			
		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 80,264	77,142	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	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 43,000	41,328	52 4.33943
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)	25 123,264	118,470	
384.1	3.00375	Ag Land	26 862	862	63 3.00375
		Total General Fund Tax Levies (25 + 26)	27 124,126	119,332	Do Not Add
		Special Revenue Levies			
384.8	0.27000	Emergency (if general fund at levy limit)	28 2,675	2,571	64 0.27000
384.6	Amt Nec	Police & Fire Retirement	29	0	0
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30 15,500	14,897	1.56421
Rules	Amt Nec	Other Employee Benefits	31 16,600	15,954	1.67522
		Total Employee Benefit Levies (29,30,31)	32 32,100	30,851	65 3.23943
		Sub Total Special Revenue Levies (28+32)	33 34,775	33,422	
		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	Do Not Add
		Total Special Revenue Levies	39 34,775	33,422	
384.4	Amt Nec	Debt Service Levy 76.10(6)	40 53,437	51,359	70 5.39270
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41	0	71 0
		Total Property Taxes (27+39+40+41)	42 212,338	204,113	72 21.34156

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 **Swea City**

		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	448,444	162,866	0	1,313	0	0	612,623	78,089	690,712
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	295,724	181,815	0	92,661	0	0	570,200	371,361	941,561
Actual Expenditures Except End Bal (pg 12, line 259) *	3	253,299	97,733	0	80,901	0	0	431,933	338,806	770,739
Ending Fund Balance June 30 (pg 12, line 261) *	4	490,869	246,948	0	13,073	0	0	750,890	110,644	861,534
(2)										
** Re-Estimated FY 2016										
Beginning Fund Balance	5	490,869	246,948	0	13,073	0	0	750,890	110,644	861,534
Re-Est Revenues	6	320,445	93,921	0	108,334	0	0	522,700	318,020	840,720
Re-Est Expenditures	7	550,152	113,104	0	95,642	0	0	758,898	302,904	1,061,802
Ending Fund Balance	8	261,162	227,765	0	25,765	0	0	514,692	125,760	640,452
(3)										
** Budget FY 2017										
Beginning Fund Balance	9	261,162	227,765	0	25,765	0	0	514,692	125,760	640,452
Revenues	10	333,939	102,566	0	97,108	0	0	533,613	618,020	1,151,633
Expenditures	11	581,812	134,865	0	94,792	0	0	811,469	300,879	1,112,348
Ending Fund Balance	12	13,289	195,466	0	28,081	0	0	236,836	442,901	679,737

* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2015

** 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	2,500							2,500	2,500	8,541
Jail	2								0	0	0
Emergency Management	3	242							242	242	241
Flood Control	4								0	0	0
Fire Department	5	28,700							28,700	27,100	29,892
Ambulance	6	44,450							44,450	49,490	56,014
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	9,790
TOTAL (lines 1 - 10)	11	75,892	0				0		75,892	79,332	104,478
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	346,090	74,000						420,090	363,643	51,893
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	17,500							17,500	17,500	17,328
Traffic Control and Safety	15								0	0	0
Snow Removal	16								0	0	4,950
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								0	0	0
Other Public Works	21	10,000							10,000	10,000	0
TOTAL (lines 12 - 21)	22	373,590	74,000				0		447,590	391,143	74,171
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	33,790							33,790	33,690	31,967
Museum, Band and Theater	32								0	0	0
Parks	33								0	0	1,471
Recreation	34	44,740							44,740	44,740	39,226
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	78,530	0				0		78,530	78,430	72,664

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2017

Fiscal Years

GOVERNMENT ACTIVITIES CONT.	GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2017	RE-ESTIMATED 2016	ACTUAL 2015	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
COMMUNITY & ECONOMIC DEVELOPMENT											
Community Beautification	39								0	0	3,105
Economic Development	40		26,090						26,090	26,090	2,090
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	26,090	0			0		26,090	26,090	5,195
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46	3,750							3,750	3,750	3,287
Clerk, Treasurer, & Finance Adm.	47	18,950							18,950	18,950	18,396
Elections	48	2,000							2,000	2,000	0
Legal Services & City Attorney	49	7,000							7,000	7,000	1,882
City Hall & General Buildings	50	3,500							3,500	3,500	9,305
Tort Liability	51	7,500							7,500	7,500	6,757
Other General Government	52	11,100							11,100	11,100	12,743
TOTAL (lines 46 - 52)	53	53,800	0	0			0		53,800	53,800	52,370
DEBT SERVICE	54										
Gov Capital Projects	55				94,792				94,792	95,642	80,901
TIF Capital Projects	56								0	0	0
TOTAL CAPITAL PROJECTS	57	0	0	0			0		0	0	0
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58	581,812	100,090	0	94,792	0	0		776,694	724,437	389,779
BUSINESS TYPE ACTIVITIES											
Proprietary: Enterprise & Budgeted ISF											
Water Utility	59						115,365		115,365	108,517	170,027
Sewer Utility	60						51,159		51,159	53,159	47,623
Electric Utility	61						0		0	0	0
Gas Utility	62						0		0	0	0
Airport	63						0		0	0	0
Landfill/Garbage	64						81,000		81,000	81,000	74,062
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						12,000		12,000	18,420	5,846
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						259,524		259,524	261,096	297,558
TOTAL ALL EXPENDITURES (lines 58+74)	74	581,812	100,090	0	94,792	0	0	259,524	1,036,218	985,533	687,337
Regular Transfers Out	75		34,775						41,355	76,130	83,402
Internal TIF Loan / Repayment Transfers Out	76								0	0	0
Total ALL Transfers Out	77	0	34,775	0	0	0	0	41,355	76,130	76,269	83,402
Total Expenditures & Fund Transfers Out (lines 75+76)	78	581,812	134,865	0	94,792	0	0	300,879	1,112,348	1,061,802	770,739
Ending Fund Balance June 30	79	13,289	195,466	0	28,081	0	0	442,901	679,737	640,452	861,534

* 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	119,332	33,422		51,359	0			204,113	203,626	192,498
	2								0	0	0
	3	119,332	33,422		51,359	0			204,113	203,626	192,498
	4								0	0	0
	5								0	0	0
Other City Taxes:											
	6	4,794	1,353		2,078	0			8,225	9,095	0
	7								0	0	0
	8								0	0	0
	9								0	0	0
	10								0	0	0
	11								0	0	0
	12	77,000							77,000	65,000	81,689
	13	81,794	1,353		2,078	0			85,225	74,095	81,689
	14	1,655							1,655	1,305	1,315
	15	420	125						545	1,260	1,217
Intergovernmental:											
	16							300,000	300,000	0	0
	17		64,000						64,000	52,553	55,735
	18	6,542	1,507	0	2,316	0		0	10,365	10,929	1,606
	19	41,686							41,686	58,928	57,557
	20	48,228	65,507	0	2,316	0		300,000	416,051	122,410	114,898
Charges for Fees & Service:											
	21							125,100	125,100	125,100	195,897
	22							99,920	99,920	99,920	86,731
	23							0	0	0	0
	24							0	0	0	0
	25							0	0	0	0
	26							0	0	0	0
	27							81,000	81,000	81,000	77,754
	28							0	0	0	0
	29							0	0	0	0
	30							0	0	0	0
	31							0	0	0	0
	32							12,000	12,000	12,000	10,979
	33	42,035							42,035	34,735	49,693
	34	42,035	0		0	0	0	318,020	360,055	352,755	421,054
	35								0	0	0
	36	5,700	2,159						7,859	9,000	45,488
Other Financing Sources:											
	37	34,775			41,355				76,130	76,269	83,402
	38								0	0	0
	39	34,775	0	0	41,355	0	0	0	76,130	76,269	83,402
	40								0	0	0
	41								0	0	0
	42	34,775	0	0	41,355	0	0	0	76,130	76,269	83,402
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)											
	43	333,939	102,566	0	97,108	0	0	618,020	1,151,633	840,720	941,561
	44	261,162	227,765	0	25,765	0	0	125,760	640,452	861,534	690,712
	45	595,101	330,331	0	122,873	0	0	743,780	1,792,085	1,702,254	1,632,273

CITY OF Swea City
ADOPTED BUDGET SUMMARY
YEAR ENDED JUNE 30, 2017

Fiscal Years

		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)
(A)	(B)										
Revenues & Other Financing Sources											
Taxes Levied on Property	1	119,332	33,422		51,359	0			204,113	203,626	192,498
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	119,332	33,422		51,359	0			204,113	203,626	192,498
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	81,794	1,353		2,078	0			85,225	74,095	81,689
Licenses & Permits	7	1,655	0					0	1,655	1,305	1,315
Use of Money and Property	8	420	125	0	0	0	0	0	545	1,260	1,217
Intergovernmental	9	48,228	65,507	0	2,316	0		300,000	416,051	122,410	114,898
Charges for Fees & Service	10	42,035	0		0	0	0	318,020	360,055	352,755	421,054
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	5,700	2,159		0	0		0	7,859	9,000	45,488
Sub-Total Revenues	13	299,164	102,566	0	55,753	0		618,020	1,075,503	764,451	858,159
Other Financing Sources:											
Total Transfers In	14	34,775	0	0	41,355	0	0	0	76,130	76,269	83,402
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	333,939	102,566	0	97,108	0		618,020	1,151,633	840,720	941,561
Expenditures & Other Financing Uses											
Public Safety	18	75,892	0	0				0	75,892	79,332	104,478
Public Works	19	373,590	74,000	0				0	447,590	391,143	74,171
Health and Social Services	20	0	0	0				0	0	0	0
Culture and Recreation	21	78,530	0	0				0	78,530	78,430	72,664
Community and Economic Development	22	0	26,090	0				0	26,090	26,090	5,195
General Government	23	53,800	0	0				0	53,800	53,800	52,370
Debt Service	24	0	0	0	94,792			0	94,792	95,642	80,901
Capital Projects	25	0	0	0		0		0	0	0	0
Total Government Activities Expenditures	26	581,812	100,090	0	94,792	0		0	776,694	724,437	389,779
Business Type Proprietary: Enterprise & ISF	27							259,524	259,524	261,096	297,558
Total Gov & Bus Type Expenditures	28	581,812	100,090	0	94,792	0		259,524	1,036,218	985,533	687,337
Total Transfers Out	29	0	34,775	0	0	0		0	41,355	76,269	83,402
Total ALL Expenditures/Fund Transfers Out	30	581,812	134,865	0	94,792	0		0	300,879	1,061,802	770,739
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-247,873	-32,299	0	2,316	0		317,141	39,285	-221,082	170,822
Beginning Fund Balance July 1	33	261,162	227,765	0	25,765	0		125,760	640,452	861,534	690,712
Ending Fund Balance June 30	34	13,289	195,466	0	28,081	0		442,901	679,737	640,452	861,534

NOTICE OF PUBLIC HEARING BUDGET ESTIMATE

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

City of **Swea City** , Iowa

The City Council will conduct a public hearing on the proposed Budget at CITY HALL
on 3/9/2016 at 6:15 pm
(Date) xx/xx/xx *(hour)*

The Budget Estimate Summary of proposed receipts and expenditures is shown below.
Copies of the the detailed proposed Budget may be obtained or viewed at the offices of the Mayor,
City Clerk, and at the Library.

The estimated Total tax levy rate per \$1000 valuation on regular property \$ 21.34156

The estimated tax levy rate per \$1000 valuation on Agricultural land is \$ 3.00375

At the public hearing, any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget.

 515-272-4606
phone number

 ALYCIA SANDVIG
City Clerk/Finance Officer's NAME

		Budget FY 2017	Re-estimated FY 2016	Actual FY 2015
		(a)	(b)	(c)
Revenues & Other Financing Sources				
Taxes Levied on Property	1	204,113	203,626	192,498
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	3	204,113	203,626	192,498
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	0	0	0
Other City Taxes	6	85,225	74,095	81,689
Licenses & Permits	7	1,655	1,305	1,315
Use of Money and Property	8	545	1,260	1,217
Intergovernmental	9	416,051	122,410	114,898
Charges for Fees & Service	10	360,055	352,755	421,054
Special Assessments	11	0	0	0
Miscellaneous	12	7,859	9,000	45,488
Other Financing Sources	13	0	0	0
Transfers In	14	76,130	76,269	83,402
Total Revenues and Other Sources	15	1,151,633	840,720	941,561
Expenditures & Other Financing Uses				
Public Safety	16	75,892	79,332	104,478
Public Works	17	447,590	391,143	74,171
Health and Social Services	18	0	0	0
Culture and Recreation	19	78,530	78,430	72,664
Community and Economic Development	20	26,090	26,090	5,195
General Government	21	53,800	53,800	52,370
Debt Service	22	94,792	95,642	80,901
Capital Projects	23	0	0	0
Total Government Activities Expenditures	24	776,694	724,437	389,779
Business Type / Enterprises	25	259,524	261,096	297,558
Total ALL Expenditures	26	1,036,218	985,533	687,337
Transfers Out	27	76,130	76,269	83,402
Total ALL Expenditures/Transfers Out	28	1,112,348	1,061,802	770,739
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	29	39,285	-221,082	170,822
Beginning Fund Balance July 1	30	640,452	861,534	690,712
Ending Fund Balance June 30	31	679,737	640,452	861,534