

49-449

Adoption of Budget and Certification of City Taxes

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

The City of: Baldwin County Name: JACKSON Date Budget Adopted: 3/3/2015
(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.

(563) 673-3471
Telephone Number

Signature

County Auditor Date Stamp

January 1, 2014 Property Valuations

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	2a <u>2,358,970</u>	2b <u>2,290,426</u>	109
DEBT SERVICE	3a _____	3b _____	
Ag Land	4a <u>151,452</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 19,108	18,552	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 3,000	2,913	52 1.27174
12(21)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462 299	290	465 0.12675
(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 22,407	21,755	
384.1	3.00375	Ag Land	26 _____	0	63 0
		Total General Fund Tax Levies (25 + 26)	27 22,407	21,755	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	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 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 22,407	21,755	72 9.49849

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

Baldwin

		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 2014										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	38,896	5,074	0	0	0	0	43,970	85,097	129,067
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	40,014	10,838	0	0	0	0	50,852	35,641	86,493
Actual Expenditures Except End Bal (pg 12, line 259) *	3	43,544	12,544	0	0	0	0	56,088	27,577	83,665
Ending Fund Balance June 30 (pg 12, line 261) *	4	35,366	3,368	0	0	0	0	38,734	93,161	131,895
(2)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Re-Estimated FY 2015										
Beginning Fund Balance	5	35,366	3,368	0	0	0	0	38,734	93,161	131,895
Re-Est Revenues	6	40,573	7,792	0	0	0	0	48,365	35,767	84,132
Re-Est Expenditures	7	44,573	7,792	0	0	0	0	52,365	38,976	91,341
Ending Fund Balance	8	31,366	3,368	0	0	0	0	34,734	89,952	124,686
(3)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2016										
Beginning Fund Balance	9	31,366	3,368	0	0	0	0	34,734	89,952	124,686
Revenues	10	42,790	7,677	0	0	0	0	50,467	35,236	85,703
Expenditures	11	42,754	7,677	0	0	0	0	50,431	30,922	81,353
Ending Fund Balance	12	31,402	3,368	0	0	0	0	34,770	94,266	129,036

* 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 _____ **Baldwin**

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 Support of a Local Emerg.Mgmt.Comm.	299	290
3 TOTAL FOR FISCAL YEAR 2014	299	290

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2016

Fiscal Years

GOVERNMENT ACTIVITIES		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2016	RE-ESTIMATED 2015	ACTUAL 2014
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
PUBLIC SAFETY											
Police Department/Crime Prevention	1								0	0	0
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	3,745							3,745	3,146	4,262
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	3,745	0				0		3,745	3,146	4,262
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12		5,000						5,000	5,530	7,009
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	4,515							4,515	4,394	4,527
Traffic Control and Safety	15								0	0	0
Snow Removal	16		2,677						2,677	2,262	5,535
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	11,551							11,551	11,468	11,862
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	16,066	7,677				0		23,743	23,654	28,933
HEALTH & SOCIAL SERVICES											
Welfare Assistance	23	570							570	541	540
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	570	0				0		570	541	540
CULTURE & RECREATION											
Library Services	31	245							245	210	0
Museum, Band and Theater	32								0	0	0
Parks	33	4,029							4,029	5,862	3,588
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	4,274	0				0		4,274	6,072	3,588

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)
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		1,924							1,924	1,924	1,924
Clerk, Treasurer, & Finance Adm.	47		6,993							6,993	6,854	6,847
Elections	48		700							700	0	694
Legal Services & City Attorney	49		875							875	2,592	174
City Hall & General Buildings	50		1,376							1,376	1,583	850
Tort Liability	51									0	0	0
Other General Government	52		6,231							6,231	5,999	8,276
TOTAL (lines 46 - 52)	53		18,099	0	0			0		18,099	18,952	18,765
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		42,754	7,677	0	0	0	0		50,431	52,365	56,088
BUSINESS TYPE ACTIVITIES												
Proprietary: Enterprise & Budgeted ISF												
Water Utility	59								21,914	21,914	29,645	19,721
Sewer Utility	60								9,008	9,008	9,331	7,856
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								30,922	30,922	38,976	27,577
TOTAL ALL EXPENDITURES (lines 58+74)	74		42,754	7,677	0	0	0	0	30,922	81,353	91,341	83,665
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+78)	78		42,754	7,677	0	0	0	0	30,922	81,353	91,341	83,665
Ending Fund Balance June 30	79		31,402	3,368	0	0	0	0	94,266	129,036	124,686	131,895

* 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)	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)
REVENUES & OTHER FINANCING SOURCES											
Taxes Levied on Property	1	21,755	0		0	0			21,755	21,798	20,981
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	21,755	0		0	0			21,755	21,798	20,981
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	652	0		0	0			652	0	0
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	8,216							8,216	8,269	8,322
Subtotal - Other City Taxes (lines 6 thru 12)	13	8,868	0		0	0			8,868	8,269	8,322
Licenses & Permits	14	451							451	415	620
Use of Money & Property	15	41	2					26	69	73	77
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		7,675						7,675	7,790	10,835
Other State Grants & Reimbursements	18	0	0	0	0	0		0	0	0	0
Local Grants & Reimbursements	19	175							175	250	240
Subtotal - Intergovernmental (lines 16 thru 19)	20	175	7,675	0	0	0		0	7,850	8,040	11,075
Charges for Fees & Service:											
Water Utility	21							21,910	21,910	22,641	22,380
Sewer Utility	22							13,300	13,300	13,096	13,229
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	11,500							11,500	9,800	9,809
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	11,500	0		0	0	0	35,210	46,710	45,537	45,418
Special Assessments	35								0	0	0
Miscellaneous	36								0	0	0
Other Financing Sources:											
Regular Operating Transfers In	37								0	0	0
Internal TIF Loan Transfers In	38								0	0	0
Subtotal ALL Operating Transfers In	39	0	0	0	0	0	0	0	0	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	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	42,790	7,677	0	0	0	0	35,236	85,703	84,132	86,493
Beginning Fund Balance July 1	44	31,366	3,368	0	0	0	0	89,952	124,686	131,895	129,067
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	74,156	11,045	0	0	0	0	125,188	210,389	216,027	215,560

CITY OF Baldwin
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)
Revenues & Other Financing Sources											
Taxes Levied on Property	1	21,755	0		0	0			21,755	21,798	20,981
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	21,755	0		0	0			21,755	21,798	20,981
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	8,868	0		0	0			8,868	8,269	8,322
Licenses & Permits	7	451	0					0	451	415	620
Use of Money and Property	8	41	2	0	0	0	0	26	69	73	77
Intergovernmental	9	175	7,675	0	0	0		0	7,850	8,040	11,075
Charges for Fees & Service	10	11,500	0		0	0		35,210	46,710	45,537	45,418
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	0	0		0	0		0	0	0	0
Sub-Total Revenues	13	42,790	7,677	0	0	0		35,236	85,703	84,132	86,493
Other Financing Sources:											
Total Transfers In	14	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	42,790	7,677	0	0	0		35,236	85,703	84,132	86,493
Expenditures & Other Financing Uses											
Public Safety	18	3,745	0	0					3,745	3,146	4,262
Public Works	19	16,066	7,677	0					23,743	23,654	28,933
Health and Social Services	20	570	0	0					570	541	540
Culture and Recreation	21	4,274	0	0					4,274	6,072	3,588
Community and Economic Development	22	0	0	0					0	0	0
General Government	23	18,099	0	0					18,099	18,952	18,765
Debt Service	24	0	0	0	0				0	0	0
Capital Projects	25	0	0	0		0			0	0	0
Total Government Activities Expenditures	26	42,754	7,677	0	0	0			50,431	52,365	56,088
Business Type Proprietary: Enterprise & ISF	27							30,922	30,922	38,976	27,577
Total Gov & Bus Type Expenditures	28	42,754	7,677	0	0	0		30,922	81,353	91,341	83,665
Total Transfers Out	29	0	0	0	0	0		0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	42,754	7,677	0	0	0		30,922	81,353	91,341	83,665
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	36	0	0	0	0		4,314	4,350	-7,209	2,828
Beginning Fund Balance July 1	33	31,366	3,368	0	0	0		89,952	124,686	131,895	129,067
Ending Fund Balance June 30	34	31,402	3,368	0	0	0		94,266	129,036	124,686	131,895

NOTICE OF PUBLIC HEARING BUDGET ESTIMATE

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

DATE POSTED
2/12/2015

City of **Baldwin** , Iowa

The City Council will conduct a public hearing on the proposed Budget at CA Harding Center
on 3/3/2015 at 7:00pm
(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 \$ 9.49849

The estimated tax levy rate per \$1000 valuation on Agricultural land is \$ 0

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

 (563) 673-3471
phone number

 Carrie Browne
City Clerk/Finance Officer's NAME

		Budget FY 2016	Re-estimated FY 2015	Actual FY 2014
		(a)	(b)	(c)
Revenues & Other Financing Sources				
Taxes Levied on Property	1	21,755	21,798	20,981
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	3	21,755	21,798	20,981
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	0	0	0
Other City Taxes	6	8,868	8,269	8,322
Licenses & Permits	7	451	415	620
Use of Money and Property	8	69	73	77
Intergovernmental	9	7,850	8,040	11,075
Charges for Fees & Service	10	46,710	45,537	45,418
Special Assessments	11	0	0	0
Miscellaneous	12	0	0	0
Other Financing Sources	13	0	0	0
Transfers In	14	0	0	0
Total Revenues and Other Sources	15	85,703	84,132	86,493
Expenditures & Other Financing Uses				
Public Safety	16	3,745	3,146	4,262
Public Works	17	23,743	23,654	28,933
Health and Social Services	18	570	541	540
Culture and Recreation	19	4,274	6,072	3,588
Community and Economic Development	20	0	0	0
General Government	21	18,099	18,952	18,765
Debt Service	22	0	0	0
Capital Projects	23	0	0	0
Total Government Activities Expenditures	24	50,431	52,365	56,088
Business Type / Enterprises	25	30,922	38,976	27,577
Total ALL Expenditures	26	81,353	91,341	83,665
Transfers Out	27	0	0	0
Total ALL Expenditures/Transfers Out	28	81,353	91,341	83,665
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	29	4,350	-7,209	2,828
Beginning Fund Balance July 1	30	124,686	131,895	129,067
Ending Fund Balance June 30	31	129,036	124,686	131,895

AFFIDAVIT OF POSTING

City of Baldwin, Iowa

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

The Notice of Public Hearing for the proposed city budget for the City of Baldwin was posted on February 12, 2015 at the following locations:

Tri-County Bank & Trust

Location #1

Baldwin Post Office

Location #2

D&T Gas & Food

Location #3

Attested to on behalf of the City of Baldwin by:

[Carrie Browne](#)

Print Name

Signature

Date