

37-346

Adoption of Budget and Certification of City Taxes

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

The City of: Churdan County Name: GREENE Date Budget Adopted: 3/9/2015
(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.

(515) 389-3334
Telephone Number

Signature

County Auditor Date Stamp

January 1, 2014 Property Valuations

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	2a <u>7,251,659</u>	2b <u>7,006,914</u>	386
DEBT SERVICE	3a <u>7,251,659</u>	3b <u>7,006,914</u>	
Ag Land	4a <u>843,037</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 58,738	56,756	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	9 979	946	47 0.13500
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 19,000	18,359	52 2.62009
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 1,958	1,892	61 0.27000
28E.22	1.50000	Unified Law Enforcement	24	0	62 0
		Total General Fund Regular Levies (5 thru 24)	25 80,675	77,953	
384.1	3.00375	Ag Land	26 2,532	2,532	63 3.00375
		Total General Fund Tax Levies (25 + 26)	27 83,207	80,485	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 17,000	16,426	2.34429
Rules	Amt Nec	Other Employee Benefits	31 7,000	6,764	0.96530
		Total Employee Benefit Levies (29,30,31)	32 24,000	23,190	65 3.30959
		Sub Total Special Revenue Levies (28+32)	33 24,000	23,190	
		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 24,000	23,190	
384.4	Amt Nec	Debt Service Levy 76.10(6)	40 0	40 0	70 0
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41 _____	41 0	71 _____ 0
		Total Property Taxes (27+39+40+41)	42 107,207	42 103,675	72 14.43468

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

Churdan

		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	83,190	95,164	0	71	0	0	178,425	90,340	268,765
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	168,723	83,047	0	8,434	0	0	260,204	196,596	456,800
Actual Expenditures Except End Bal (pg 12, line 259) *	3	157,045	131,841	0	8,387	0	0	297,273	166,916	464,189
Ending Fund Balance June 30 (pg 12, line 261) *	4	94,868	46,370	0	118	0	0	141,356	120,020	261,376
(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	94,868	46,370	0	118	0	0	141,356	120,020	261,376
Re-Est Revenues	6	166,117	77,300	0	8,316	0	0	251,733	198,000	449,733
Re-Est Expenditures	7	177,150	99,700	0	8,387	0	0	285,237	226,000	511,237
Ending Fund Balance	8	83,835	23,970	0	47	0	0	107,852	92,020	199,872
(3)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2016										
Beginning Fund Balance	9	83,835	23,970	0	47	0	0	107,852	92,020	199,872
Revenues	10	168,707	87,000	0	0	0	0	255,707	198,000	453,707
Expenditures	11	202,450	96,800	0	0	0	0	299,250	254,126	553,376
Ending Fund Balance	12	50,092	14,170	0	47	0	0	64,309	35,894	100,203

* 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 _____ Churdan _____

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.	0	0
3	TOTAL FOR FISCAL YEAR 2014	0	0

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	19,950							19,950	18,150	18,150
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	16,300							16,300	15,500	11,459
Ambulance	6	33,000							33,000	31,000	26,040
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	69,250	0				0		69,250	64,650	55,649
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12		60,000						60,000	55,000	102,852
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		15,000						15,000	13,000	0
Traffic Control and Safety	15								0	0	0
Snow Removal	16		7,500						7,500	7,500	0
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								0	0	0
TOTAL (lines 12 - 21)	22	0	82,500				0		82,500	75,500	102,852
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	63,000	14,000						77,000	76,000	70,171
Museum, Band and Theater	32								0	0	0
Parks	33	6,000							6,000	5,000	4,476
Recreation	34								0	0	0
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36	4,000	300						4,300	2,700	5,143
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	73,000	14,300				0		87,300	83,700	79,790

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	4,000							4,000	3,000	21,058
Clerk, Treasurer, & Finance Adm.	47	16,000							16,000	13,000	1,748
Elections	48	1,200							1,200	0	955
Legal Services & City Attorney	49	3,000							3,000	3,000	4,560
City Hall & General Buildings	50	36,000							36,000	34,000	22,274
Tort Liability	51								0	0	0
Other General Government	52								0	0	0
TOTAL (lines 46 - 52)	53	60,200	0	0			0		60,200	53,000	50,595
DEBT SERVICE	54								0	8,387	8,387
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	202,450	96,800	0	0	0	0		299,250	285,237	297,273
BUSINESS TYPE ACTIVITIES Proprietary: Enterprise & Budgeted ISF											
Water Utility	59							155,000	155,000	155,000	101,276
Sewer Utility	60							27,000	27,000	27,000	23,541
Electric Utility	61							0	0	0	0
Gas Utility	62							0	0	0	0
Airport	63							0	0	0	0
Landfill/Garbage	64							47,000	47,000	44,000	40,774
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							0	0	0	0
Other Business Type (city hosp., ISF, parking, etc.)	69							0	0	0	0
Enterprise DEBT SERVICE	70							25,126	25,126	0	0
Enterprise CAPITAL PROJECTS	71							0	0	0	1,325
Enterprise TIF CAPITAL PROJECTS	72							0	0	0	0
TOTAL Business Type Expenditures (lines 59 - 73)	73							254,126	254,126	226,000	166,916
TOTAL ALL EXPENDITURES (lines 58+74)	74	202,450	96,800	0	0	0	0	254,126	553,376	511,237	464,189
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	202,450	96,800	0	0	0	0	254,126	553,376	511,237	464,189
Ending Fund Balance June 30	79	50,092	14,170	0	47	0	0	35,894	100,203	199,872	261,376

* 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											
	1	80,485	23,190		0	0			103,675	104,612	104,966
	2								0	0	0
	3	80,485	23,190		0	0			103,675	104,612	104,966
	4								0	0	0
	5								0	0	0
Other City Taxes:											
	6	2,722	810		0	0			3,532	3,621	3,573
	7								0	0	0
	8								0	0	0
	9								0	0	0
	10								0	0	0
	11								0	0	0
	12		33,000						33,000	31,000	35,461
	13	2,722	33,810		0	0			36,532	34,621	39,034
	14								0	0	506
	15	2,500							2,500	2,500	3,447
Intergovernmental:											
	16								0	0	1,325
	17		30,000						30,000	27,000	29,157
	18	0	0	0	0	0		0	0	0	0
	19	83,000							83,000	83,000	83,094
	20	83,000	30,000	0	0	0		0	113,000	110,000	113,576
Charges for Fees & Service:											
	21							135,000	135,000	135,000	129,447
	22							21,000	21,000	21,000	21,736
	23								0	0	0
	24								0	0	0
	25								0	0	0
	26								0	0	0
	27							42,000	42,000	42,000	44,088
	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	0	0		0	0	0	198,000	198,000	198,000	195,271
	35								0	0	0
	36								0	0	0
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	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	168,707	87,000	0	0	0	0	198,000	453,707	449,733	456,800
	44	83,835	23,970	0	47	0	0	92,020	199,872	261,376	268,765
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)											
	45	252,542	110,970	0	47	0	0	290,020	653,579	711,109	725,565

CITY OF Churdan

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	80,485	23,190		0	0			103,675	104,612	104,966
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	80,485	23,190		0	0			103,675	104,612	104,966
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	2,722	33,810		0	0			36,532	34,621	39,034
Licenses & Permits	7	0	0					0	0	0	506
Use of Money and Property	8	2,500	0	0	0	0	0	0	2,500	2,500	3,447
Intergovernmental	9	83,000	30,000	0	0	0		0	113,000	110,000	113,576
Charges for Fees & Service	10	0	0		0	0		198,000	198,000	198,000	195,271
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	168,707	87,000	0	0	0	0	198,000	453,707	449,733	456,800
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	168,707	87,000	0	0	0	0	198,000	453,707	449,733	456,800
Expenditures & Other Financing Uses											
Public Safety	18	69,250	0	0			0		69,250	64,650	55,649
Public Works	19	0	82,500	0			0		82,500	75,500	102,852
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	73,000	14,300	0			0		87,300	83,700	79,790
Community and Economic Development	22	0	0	0			0		0	0	0
General Government	23	60,200	0	0			0		60,200	53,000	50,595
Debt Service	24	0	0	0	0		0		0	8,387	8,387
Capital Projects	25	0	0	0		0	0		0	0	0
Total Government Activities Expenditures	26	202,450	96,800	0	0	0	0		299,250	285,237	297,273
Business Type Proprietary: Enterprise & ISF	27							254,126	254,126	226,000	166,916
Total Gov & Bus Type Expenditures	28	202,450	96,800	0	0	0	0	254,126	553,376	511,237	464,189
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	202,450	96,800	0	0	0	0	254,126	553,376	511,237	464,189
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-33,743	-9,800	0	0	0	0	-56,126	-99,669	-61,504	-7,389
Beginning Fund Balance July 1	33	83,835	23,970	0	47	0	0	92,020	199,872	261,376	268,765
Ending Fund Balance June 30	34	50,092	14,170	0	47	0	0	35,894	100,203	199,872	261,376

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

City Name: Churdan

Fiscal Year
2016

Project Name (A)	Amount of Issue (B)	Date Certified to County Auditor (C)	Principal Due FY 2016 (D)	Interest Due FY 2016 +(E)	Bond Reg/Other Fees Due FY 2016 +(F)	Total Obligation Due FY 2016 =(G)	Paid from Funds OTHER THAN Current Year Property Taxes -(H)	Amount Paid by Current Year Debt Service Levy =(I)
(1) D/S BACKFILL REVENUE								0
(2) Water Revenue Bond	1,120,000		14,000	9,751	1,375	25,126	25,126	0
(3)						0		0
(4)						0		0
(5)						0		0
(6)						0		0
(7)						0		0
(8)						0		0
(9)						0		0
(10)						0		0
(11)						0		0
(12)						0		0
(13)						0		0
(14)						0		0
(15)						0		0
(16)						0		0
(17)						0		0
(18)						0		0
(19)						0		0
(20)						0		0
(21)						0		0
(22)						0		0
(23)						0		0
(24)						0		0
(25)						0		0
(26)						0		0
(27)						0		0
(28)						0		0
(29)						0		0
(30)						0		0
TOTALS			14,000	9,751	1,375	25,126	25,126	0

