

64-604

Adoption of Budget and Certification of City Taxes

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

The City of: CLEMONS County Name: MARSHALL Date Budget Adopted: 3/11/2015
(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.

641-477-8070
Telephone Number

Signature

County Auditor Date Stamp

January 1, 2014 Property Valuations

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	2a <u>2,061,899</u>	2b <u>1,937,554</u>	148
DEBT SERVICE	3a <u>2,061,899</u>	3b <u>1,937,554</u>	
Ag Land	4a <u>76,462</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 16,701	15,694	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 3,850	3,618	52 1.86721
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 20,551	19,312	
384.1	3.00375	Ag Land	26 206	206	63 2.69415
		Total General Fund Tax Levies (25 + 26)	27 20,757	19,518	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 2,209	2,076	70 1.07134
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41	0	71 0
		Total Property Taxes (27+39+40+41)	42 22,966	21,594	72 11.03855

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

CLEMONS

		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	50,601	38,931	0	0	0	0	89,532	59,131	148,663
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	145,838	25,073	0	0	0	0	170,911	49,120	220,031
Actual Expenditures Except End Bal (pg 12, line 259) *	3	136,594	28,259	0	0	0	0	164,853	55,104	219,957
Ending Fund Balance June 30 (pg 12, line 261) *	4	59,845	35,745	0	0	0	0	95,590	53,147	148,737
(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	59,845	35,745	0	0	0	0	95,590	53,147	148,737
Re-Est Revenues	6	61,072	14,602	0	8,340	0	0	84,014	0	84,014
Re-Est Expenditures	7	66,344	22,592	0	0	0	0	88,936	61,218	150,154
Ending Fund Balance	8	54,573	27,755	0	8,340	0	0	90,668	-8,071	82,597
(3)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2016										
Beginning Fund Balance	9	54,573	27,755	0	8,340	0	0	90,668	-8,071	82,597
Revenues	10	62,770	14,825	0	10,590	0	0	88,185	51,280	139,465
Expenditures	11	62,307	14,551	0	10,548	0	0	87,406	49,673	137,079
Ending Fund Balance	12	55,036	28,029	0	8,382	0	0	91,447	-6,464	84,983

* 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 _____ CLEMONS _____

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.	<input style="width: 100px;" type="text" value="0"/>	<u>0</u>
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 (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)
PUBLIC SAFETY											
Police Department/Crime Prevention	1	3,600							3,600	3,600	3,520
Jail	2								0	0	0
Emergency Management	3	400							400	400	369
Flood Control	4								0	0	0
Fire Department	5	23,950							23,950	23,350	21,562
Ambulance	6	3,500							3,500	3,500	1,894
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	0	0
Animal Control	9	100							100	100	200
Other Public Safety	10	3,432							3,432	5,369	44,656
TOTAL (lines 1 - 10)	11	34,982	0				0		34,982	36,319	72,201
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12		4,000						4,000	12,075	18,420
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		3,500						3,500	3,500	3,242
Traffic Control and Safety	15								0	0	0
Snow Removal	16		1,500						1,500	1,500	1,485
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		4,801						4,801	4,801	5,112
TOTAL (lines 12 - 21)	22	0	13,801				0		13,801	21,876	28,259
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	75							75	75	75
Museum, Band and Theater	32								0	0	0
Parks	33	3,000							3,000	5,000	3,668
Recreation	34								0	0	0
Cemetery	35	50							50	50	50
Community Center, Zoo, & Marina	36	3,300							3,300	3,300	4,208
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	6,425	0				0		6,425	8,425	8,001

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		3,660							3,660	3,660	2,750
Clerk, Treasurer, & Finance Adm.	47		5,540							5,540	5,540	7,386
Elections	48		900							900	0	682
Legal Services & City Attorney	49		1,500							1,500	3,000	553
City Hall & General Buildings	50		6,200							6,200	6,200	6,021
Tort Liability	51		3,100	750						3,850	3,916	0
Other General Government	52									0	0	0
TOTAL (lines 46 - 52)	53		20,900	750	0			0		21,650	22,316	17,392
DEBT SERVICE	54					10,548				10,548	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		62,307	14,551	0	10,548	0	0		87,406	88,936	125,853
BUSINESS TYPE ACTIVITIES												
Proprietary: Enterprise & Budgeted ISF												
Water Utility	59								26,427	26,427	34,772	55,104
Sewer Utility	60								23,246	23,246	26,446	0
Electric Utility	61								0	0	0	0
Gas Utility	62								0	0	0	0
Airport	63								0	0	0	0
Landfill/Garbage	64								0	0	0	0
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								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								49,673	49,673	61,218	55,104
TOTAL ALL EXPENDITURES (lines 58+74)	74		62,307	14,551	0	10,548	0	0	49,673	137,079	150,154	180,957
Regular Transfers Out	75									0	0	39,000
Internal TIF Loan / Repayment Transfers Out	76									0	0	0
Total ALL Transfers Out	77		0	0	0	0	0	0	0	0	0	39,000
Total Expenditures & Fund Transfers Out (lines 75+76)	78		62,307	14,551	0	10,548	0	0	49,673	137,079	150,154	219,957
Ending Fund Balance June 30	79		55,036	28,029	0	8,382	0	0	-6,464	84,983	82,597	148,737

* 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	19,518	0		2,076	0			21,594	19,328	20,790
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	19,518	0		2,076	0			21,594	19,328	20,790
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	1,239	0		133	0			1,372	1,294	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	13,600							13,600	13,600	12,877
Subtotal - Other City Taxes (lines 6 thru 12)	13	14,839	0		133	0			14,972	14,894	12,877
Licenses & Permits	14								0	0	0
Use of Money & Property	15								0	0	532
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		14,825						14,825	14,602	10,812
Other State Grants & Reimbursements	18	383	0	0	41	0		0	424	0	0
Local Grants & Reimbursements	19	27,450			8,340				35,790	35,190	66,691
Subtotal - Intergovernmental (lines 16 thru 19)	20	27,833	14,825	0	8,381	0		0	51,039	49,792	77,503
Charges for Fees & Service:											
Water Utility	21							27,280	27,280	0	24,946
Sewer Utility	22							24,000	24,000	0	24,174
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								0	0	0
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	0	0		0	0	0	51,280	51,280	0	49,120
Special Assessments	35								0	0	0
Miscellaneous	36	580							580	0	20,209
Other Financing Sources:											
Regular Operating Transfers In	37								0	0	39,000
Internal TIF Loan Transfers In	38								0	0	0
Subtotal ALL Operating Transfers In	39	0	0	0	0	0	0	0	0	0	39,000
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	39,000
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43	62,770	14,825	0	10,590	0	0	51,280	139,465	84,014	220,031
Beginning Fund Balance July 1	44	54,573	27,755	0	8,340	0	0	-8,071	82,597	148,737	148,663
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	117,343	42,580	0	18,930	0	0	43,209	222,062	232,751	368,694

CITY OF CLEMONS

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	19,518	0		2,076	0			21,594	19,328	20,790
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	19,518	0		2,076	0			21,594	19,328	20,790
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	14,839	0		133	0			14,972	14,894	12,877
Licenses & Permits	7	0	0					0	0	0	0
Use of Money and Property	8	0	0	0	0	0	0	0	0	0	532
Intergovernmental	9	27,833	14,825	0	8,381	0		0	51,039	49,792	77,503
Charges for Fees & Service	10	0	0		0	0		51,280	51,280	0	49,120
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	580	0		0	0		0	580	0	20,209
Sub-Total Revenues	13	62,770	14,825	0	10,590	0		51,280	139,465	84,014	181,031
Other Financing Sources:											
Total Transfers In	14	0	0	0	0	0		0	0	0	39,000
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	62,770	14,825	0	10,590	0		51,280	139,465	84,014	220,031
Expenditures & Other Financing Uses											
Public Safety	18	34,982	0	0			0		34,982	36,319	72,201
Public Works	19	0	13,801	0			0		13,801	21,876	28,259
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	6,425	0	0			0		6,425	8,425	8,001
Community and Economic Development	22	0	0	0			0		0	0	0
General Government	23	20,900	750	0			0		21,650	22,316	17,392
Debt Service	24	0	0	0	10,548		0		10,548	0	0
Capital Projects	25	0	0	0		0	0		0	0	0
Total Government Activities Expenditures	26	62,307	14,551	0	10,548	0	0		87,406	88,936	125,853
Business Type Proprietary: Enterprise & ISF	27							49,673	49,673	61,218	55,104
Total Gov & Bus Type Expenditures	28	62,307	14,551	0	10,548	0	0	49,673	137,079	150,154	180,957
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	39,000
Total ALL Expenditures/Fund Transfers Out	30	62,307	14,551	0	10,548	0	0	49,673	137,079	150,154	219,957
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	463	274	0	42	0	0	1,607	2,386	-66,140	74
Beginning Fund Balance July 1	33	54,573	27,755	0	8,340	0	0	-8,071	82,597	148,737	148,663
Ending Fund Balance June 30	34	55,036	28,029	0	8,382	0	0	-6,464	84,983	82,597	148,737

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

City Name: CLEMONS

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	0
(2)	78,300	1/1/14	9,582	965		10,547	8,338	2,209
(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			9,582	965	0	10,547	8,338	2,209

AFFIDAVIT OF POSTING

City of CLEMONS, 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 CLEMONS was posted on February 27, 2015 at the following locations:

Clemons Post Office

Location #1

Clemons Community Building

Location #2

Mid State Milling

Location #3

Attested to on behalf of the City of CLEMONS by:

[Terri Ulch](#)

Print Name

Signature

Date