

# 21-173

## Adoption of Budget and Certification of City Taxes

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

The City of: Everly County Name: CLAY Date Budget Adopted: 2/16/2015  
(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.

712-834-2691

Telephone Number

Signature

County Auditor Date Stamp

### January 1, 2014 Property Valuations

Last Official Census

	Regular	2a	15,905,990	2b	15,777,308	603
	<b>DEBT SERVICE</b>	3a	15,905,990	3b	15,777,308	
	Ag Land	4a	314,704			

### 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	5 128,839	127,796	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 15,550	15,424	52 0.97762
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
		<b>Total General Fund Regular Levies (5 thru 24)</b>	25 144,389	143,220	
384.1	3.00375	Ag Land	26 945	945	63 3.00375
		<b>Total General Fund Tax Levies (25 + 26)</b>	27 145,334	144,165	<b>Do Not Add</b>
		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	0
		<b>Total Employee Benefit Levies (29,30,31)</b>	32 0	0	65 0
		<b>Sub Total Special Revenue Levies (28+32)</b>	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
		<b>Total SSMID</b>	38 0	0	<b>Do Not Add</b>
		<b>Total Special Revenue Levies</b>	39 0	0	
384.4	Amt Nec	Debt Service Levy 76.10(6)	40 25,000	24,798	70 1.57173
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41	0	71 0
		<b>Total Property Taxes (27+39+40+41)</b>	42 170,334	168,963	72 10.64935

### 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 **Everly**

		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)
<b>(1)</b>										
<b>*Annual Report FY 2014</b>										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	91,358	443,069	0	0	7,480	14,916	556,823	1,324,096	1,880,919
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	339,321	217,010	0	0	5,889	0	562,220	840,565	1,402,785
Actual Expenditures Except End Bal (pg 12, line 259) *	3	336,181	159,401	0	0	3,369	0	498,951	700,138	1,199,089
Ending Fund Balance June 30 (pg 12, line 261) *	4	94,498	500,678	0	0	10,000	14,916	620,092	1,464,523	2,084,615
<b>(2)</b>										
<b>** Re-Estimated FY 2015</b>										
Beginning Fund Balance	5	94,498	500,678	0	0	10,000	14,916	620,092	1,464,523	2,084,615
Re-Est Revenues	6	636,478	200,025	0	25,000	1,800,000	0	2,661,503	797,185	3,458,688
Re-Est Expenditures	7	559,886	92,605	0	0	1,800,000	0	2,452,491	993,020	3,445,511
Ending Fund Balance	8	171,090	608,098	0	25,000	10,000	14,916	829,104	1,268,688	2,097,792
<b>(3)</b>										
<b>** Budget FY 2016</b>										
Beginning Fund Balance	9	171,090	608,098	0	25,000	10,000	14,916	829,104	1,268,688	2,097,792
Revenues	10	608,912	184,000	0	28,619	2,050,000	0	2,871,531	897,600	3,769,131
Expenditures	11	563,105	252,727	0	25,000	1,715,500	0	2,556,332	1,243,585	3,799,917
Ending Fund Balance	12	216,897	539,371	0	28,619	344,500	14,916	1,144,303	922,703	2,067,006

\* 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 Everly

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 (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)
<b>PUBLIC SAFETY</b>											
Police Department/Crime Prevention	1	40,000							40,000	40,000	37,580
Jail	2								0	0	0
Emergency Management	3	600							600	500	485
Flood Control	4								0	0	0
Fire Department	5	98,600	3,920						102,520	223,770	48,103
Ambulance	6	11,700	1,000						12,700	19,932	14,606
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	0	0
Animal Control	9	200							200	495	103
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	151,100	4,920				0		156,020	284,697	100,877
<b>PUBLIC WORKS</b>											
Roads, Bridges, & Sidewalks	12	17,390	62,560						79,950	91,175	115,116
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	12,000	5,000						17,000	15,000	13,968
Traffic Control and Safety	15								0	0	0
Snow Removal	16	4,050	16,680						20,730	13,360	10,369
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	33,440	84,240				0		117,680	119,535	139,453
<b>HEALTH &amp; SOCIAL SERVICES</b>											
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	2,500							2,500	2,500	2,550
Community Mental Health	28								0	0	0
Other Health and Social Services	29	2,500							2,500	2,500	1,000
TOTAL (lines 23 - 29)	30	5,000	0				0		5,000	5,000	3,550
<b>CULTURE &amp; RECREATION</b>											
Library Services	31	53,355	3,762						57,117	46,885	45,589
Museum, Band and Theater	32								0	0	0
Parks	33	21,625	2,170						23,795	21,735	26,995
Recreation	34								0	0	0
Cemetery	35	12,825							12,825	11,900	12,079
Community Center, Zoo, & Marina	36	60,300	1,935						62,235	62,610	29,259
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	148,105	7,867				0		155,972	143,130	113,922

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)
<b>COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>												
Community Beautification	39		1,500							1,500	1,295	1,173
Economic Development	40		29,085							29,085	6,084	11,868
Housing and Urban Renewal	41		95,000							95,000	0	0
Planning & Zoning	42		750							750	750	16
Other Com & Econ Development	43									0	0	0
	44											
<b>TOTAL (lines 39 - 44)</b>	45		126,335	0	0			0		126,335	8,129	13,057
<b>GENERAL GOVERNMENT</b>												
Mayor, Council, & City Manager	46		8,200	625						8,825	8,000	7,690
Clerk, Treasurer, & Finance Adm.	47		36,325	3,650						39,975	36,186	33,275
Elections	48		1,500							1,500	0	1,295
Legal Services & City Attorney	49		10,000							10,000	4,000	8,467
City Hall & General Buildings	50		13,900	350						14,250	23,510	8,476
Tort Liability	51		8,000	1,075						9,075	9,104	2,079
Other General Government	52									0	0	3,608
<b>TOTAL (lines 46 - 52)</b>	53		77,925	5,700	0			0		83,625	80,800	64,890
<b>DEBT SERVICE</b>	54					25,000				25,000	0	0
Gov Capital Projects	55						1,715,500			1,715,500	1,800,000	3,369
TIF Capital Projects	56									0	0	0
<b>TOTAL CAPITAL PROJECTS</b>	57		0	0	0		1,715,500	0		1,715,500	1,800,000	3,369
<b>TOTAL Government Activities Expenditures</b> <i>(lines 11+22+30+38+45+53+54+57)</i>	58		541,905	102,727	0	25,000	1,715,500	0		2,385,132	2,441,291	439,118
<b>BUSINESS TYPE ACTIVITIES</b>												
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>												
Water Utility	59								134,600	134,600	119,610	101,413
Sewer Utility	60								153,230	153,230	126,980	69,013
Electric Utility	61								0	0	0	0
Gas Utility	62								540,435	540,435	439,355	462,637
Airport	63								0	0	0	0
Landfill/Garbage	64								66,320	66,320	57,075	47,075
Transit	65								0	0	0	0
Cable TV, Internet & Telephone	66								0	0	0	0
Housing Authority	67								0	5,000	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
<b>TOTAL Business Type Expenditures (lines 59 - 73)</b>	73								894,585	894,585	748,020	680,138
<b>TOTAL ALL EXPENDITURES (lines 58+74)</b>	74		541,905	102,727	0	25,000	1,715,500	0	894,585	3,279,717	3,189,311	1,119,256
Regular Transfers Out	75		21,200	150,000					349,000	520,200	256,200	79,833
Internal TIF Loan / Repayment Transfers Out	76								0	0	0	0
<b>Total ALL Transfers Out</b>	77		21,200	150,000	0	0	0	0	349,000	520,200	256,200	79,833
<b>Total Expenditures &amp; Fund Transfers Out (lines 75+76)</b>	78		563,105	252,727	0	25,000	1,715,500	0	1,243,585	3,799,917	3,445,511	1,199,089
<b>Ending Fund Balance June 30</b>	79		216,897	539,371	0	28,619	344,500	14,916	922,703	2,067,006	2,097,792	2,084,615

\* 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)
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>											
	1	144,165	0		24,798	0			168,963	192,448	213,041
	2								0	0	0
	3	144,165	0		24,798	0			168,963	192,448	213,041
	4								0	0	0
	5								0	0	0
Other City Taxes:											
	6	1,169	0		202	0			1,371	0	0
	7								0	0	0
	8								0	0	0
	9								0	0	0
	10								0	0	0
	11								0	0	0
	12		115,000						115,000	115,000	98,620
	13	1,169	115,000		202	0			116,371	115,000	98,620
	14								2,245	2,195	1,628
	15	15,730						10,570	26,300	24,585	18,879
Intergovernmental:											
	16								0	300,000	0
	17		69,000						69,000	64,000	60,212
	18	98,913	0	0	1,119	300,000		0	400,032	1,450	955
	19								47,330	43,875	83,840
	20	146,243	69,000	0	1,119	300,000		0	516,362	409,325	145,007
Charges for Fees & Service:											
	21							129,900	129,900	129,550	110,338
	22							126,550	126,550	126,270	101,033
	23							0	0	0	0
	24							559,400	559,400	459,150	533,957
	25							0	0	0	0
	26							0	0	0	0
	27							66,330	66,330	61,255	50,976
	28							0	0	0	0
	29							0	0	0	0
	30							0	0	0	0
	31							0	0	0	0
	32							0	0	0	0
	33	47,660							47,660	49,660	6,168
	34	47,660	0		0	0		882,180	929,840	825,885	802,472
	35								0	0	0
	36	41,725						4,300	46,025	74,300	33,903
Other Financing Sources:											
	37	167,700			2,500	350,000			520,200	256,200	79,833
	38								0	0	0
	39	167,700	0	0	2,500	350,000	0	0	520,200	256,200	79,833
	40	25,000			0	1,400,000			1,425,000	1,540,000	5,889
	41	17,275						550	17,825	18,750	3,513
	42	209,975	0	0	2,500	1,750,000	0	550	1,963,025	1,814,950	89,235
<b>Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, &amp; 41)</b>											
	43	608,912	184,000	0	28,619	2,050,000	0	897,600	3,769,131	3,458,688	1,402,785
	44	171,090	608,098	0	25,000	10,000	14,916	1,268,688	2,097,792	2,084,615	1,880,919
	45	780,002	792,098	0	53,619	2,060,000	14,916	2,166,288	5,866,923	5,543,303	3,283,704

CITY OF

Everly

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)
<b>Revenues &amp; Other Financing Sources</b>											
Taxes Levied on Property	1	144,165	0		24,798	0			168,963	192,448	213,041
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	144,165	0		24,798	0			168,963	192,448	213,041
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	1,169	115,000		202	0			116,371	115,000	98,620
Licenses & Permits	7	2,245	0					0	2,245	2,195	1,628
Use of Money and Property	8	15,730	0	0	0	0	0	10,570	26,300	24,585	18,879
Intergovernmental	9	146,243	69,000	0	1,119	300,000		0	516,362	409,325	145,007
Charges for Fees & Service	10	47,660	0		0	0	0	882,180	929,840	825,885	802,472
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	41,725	0		0	0	0	4,300	46,025	74,300	33,903
Sub-Total Revenues	13	398,937	184,000	0	26,119	300,000	0	897,050	1,806,106	1,643,738	1,313,550
<b>Other Financing Sources:</b>											
Total Transfers In	14	167,700	0	0	2,500	350,000	0	0	520,200	256,200	79,833
Proceeds of Debt	15	25,000	0	0	0	1,400,000		0	1,425,000	1,540,000	5,889
Proceeds of Capital Asset Sales	16	17,275	0	0	0	0	0	550	17,825	18,750	3,513
Total Revenues and Other Sources	17	608,912	184,000	0	28,619	2,050,000	0	897,600	3,769,131	3,458,688	1,402,785
<b>Expenditures &amp; Other Financing Uses</b>											
Public Safety	18	151,100	4,920	0			0		156,020	284,697	100,877
Public Works	19	33,440	84,240	0			0		117,680	119,535	139,453
Health and Social Services	20	5,000	0	0			0		5,000	5,000	3,550
Culture and Recreation	21	148,105	7,867	0			0		155,972	143,130	113,922
Community and Economic Development	22	126,335	0	0			0		126,335	8,129	13,057
General Government	23	77,925	5,700	0			0		83,625	80,800	64,890
Debt Service	24	0	0	0	25,000		0		25,000	0	0
Capital Projects	25	0	0	0		1,715,500	0		1,715,500	1,800,000	3,369
Total Government Activities Expenditures	26	541,905	102,727	0	25,000	1,715,500	0		2,385,132	2,441,291	439,118
Business Type Proprietary: Enterprise & ISF	27							894,585	894,585	748,020	680,138
Total Gov & Bus Type Expenditures	28	541,905	102,727	0	25,000	1,715,500	0	894,585	3,279,717	3,189,311	1,119,256
Total Transfers Out	29	21,200	150,000	0	0	0	0	349,000	520,200	256,200	79,833
Total ALL Expenditures/Fund Transfers Out	30	563,105	252,727	0	25,000	1,715,500	0	1,243,585	3,799,917	3,445,511	1,199,089
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	45,807	-68,727	0	3,619	334,500	0	-345,985	-30,786	13,177	203,696
Beginning Fund Balance July 1	33	171,090	608,098	0	25,000	10,000	14,916	1,268,688	2,097,792	2,084,615	1,880,919
Ending Fund Balance June 30	34	216,897	539,371	0	28,619	344,500	14,916	922,703	2,067,006	2,097,792	2,084,615

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

City Name: Everly

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) M-27	280,000		25,000	0	0	25,000	0	25,000
(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			25,000	0	0	25,000	0	25,000

