

22-186

Adoption of Budget and Certification of City Taxes

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

The City of: Farmersburg County Name: CLAYTON Date Budget Adopted: 3/2/2015
(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.

563.536.2390

Telephone Number

Signature

County Auditor Date Stamp

January 1, 2014 Property Valuations

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	4,721,321	4,581,016	302
DEBT SERVICE	4,721,321	4,581,016	
Ag Land	180,149		

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 38,243	37,106	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 11,383	11,045	52 2.41098
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 49,626	48,151	
384.1	3.00375	Ag Land	26 541	541	63 3.00375
		Total General Fund Tax Levies (25 + 26)	27 50,167	48,692	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 3,000	2,911	0.63542
Rules	Amt Nec	Other Employee Benefits	31 3,672	3,563	0.77775
		Total Employee Benefit Levies (29,30,31)	32 6,672	6,474	65 1.41317
		Sub Total Special Revenue Levies (28+32)	33 6,672	6,474	
		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 6,672	6,474	
384.4	Amt Nec	Debt Service Levy 76.10(6)	40 6,100	5,919	70 1.29201
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41	0	71 0
		Total Property Taxes (27+39+40+41)	42 62,939	61,085	72 13.21616

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

Farmersburg

		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	89,879	60,118	0	-216	0	15,000	164,781	92,812	257,593
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	107,847	50,501	0	7,040	0	0	165,388	95,415	260,803
Actual Expenditures Except End Bal (pg 12, line 259) *	3	104,131	60,440	0	6,950	0	0	171,521	114,556	286,077
Ending Fund Balance June 30 (pg 12, line 261) *	4	93,595	50,179	0	-126	0	15,000	158,648	73,671	232,319
(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	93,595	50,179	0	-126	0	15,000	158,648	73,671	232,319
Re-Est Revenues	6	103,793	53,298	0	6,976	0	0	164,067	92,800	256,867
Re-Est Expenditures	7	105,948	55,055	0	6,575	0	0	167,578	127,427	295,005
Ending Fund Balance	8	91,440	48,422	0	275	0	15,000	155,137	39,044	194,181
(3)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2016										
Beginning Fund Balance	9	91,440	48,422	0	275	0	15,000	155,137	39,044	194,181
Revenues	10	111,113	52,394	0	6,100	0	0	169,607	114,079	283,686
Expenditures	11	126,043	72,150	0	6,100	0	0	204,293	102,427	306,720
Ending Fund Balance	12	76,510	28,666	0	275	0	15,000	120,451	50,696	171,147

* 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.

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								0	0	0
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	10,588	16,912						27,500	25,000	29,822
Ambulance	6								0	0	0
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8	198	464						662	194	884
Animal Control	9								0	0	0
Other Public Safety	10	360	330						690	720	0
TOTAL (lines 1 - 10)	11	11,146	17,706				0		28,852	25,914	30,706
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	3,284	31,504						34,788	6,200	21,280
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	500	6,000						6,500	6,000	5,670
Traffic Control and Safety	15	500							500	300	57
Snow Removal	16	11,885	700						12,585	5,300	12,839
Highway Engineering	17								0	0	0
Street Cleaning	18	1,122	96						1,218	1,500	1,373
Airport (if not Enterprise)	19								0	0	0
Garbage (if not Enterprise)	20	25,000							25,000	24,000	23,534
Other Public Works	21	3,974	33						4,007	15,600	189
TOTAL (lines 12 - 21)	22	46,265	38,333				0		84,598	58,900	64,942
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	400							400	500	450
TOTAL (lines 23 - 29)	30	400	0				0		400	500	450
CULTURE & RECREATION											
Library Services	31	23,337	1,247						24,584	23,700	23,430
Museum, Band and Theater	32								0	0	0
Parks	33	3,322	195						3,517	4,500	1,794
Recreation	34	200							200	350	239
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36	2,844	12,104						14,948	11,000	9,880
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	29,703	13,546				0		43,249	39,550	35,343

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		5,650	270						5,920	6,950	5,000
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
TOTAL (lines 39 - 44)	45		5,650	270	0			0		5,920	6,950	5,000
GENERAL GOVERNMENT												
Mayor, Council, & City Manager	46		2,701	258						2,959	2,950	2,927
Clerk, Treasurer, & Finance Adm.	47		7,931	979						8,910	8,205	7,025
Elections	48		500							500	0	0
Legal Services & City Attorney	49		4,000							4,000	199	105
City Hall & General Buildings	50		4,748	30						4,778	3,335	3,420
Tort Liability	51		1,401							1,401	1,373	1,373
Other General Government	52		8,898	1,028						9,926	10,527	13,117
TOTAL (lines 46 - 52)	53		30,179	2,295	0			0		32,474	26,589	27,967
DEBT SERVICE	54					6,100				6,100	6,575	7,113
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		123,343	72,150	0	6,100	0	0		201,593	164,978	171,521
BUSINESS TYPE ACTIVITIES												
Proprietary: Enterprise & Budgeted ISF												
Water Utility	59								47,727	47,727	50,835	45,661
Sewer Utility	60								35,140	35,140	35,467	47,135
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								19,560	19,560	20,066	21,760
Enterprise CAPITAL PROJECTS	71								0	0	21,059	0
Enterprise TIF CAPITAL PROJECTS	72								0	0	0	0
TOTAL Business Type Expenditures (lines 59 - 73)	73								102,427	102,427	127,427	114,556
TOTAL ALL EXPENDITURES (lines 58+74)	74		123,343	72,150	0	6,100	0	0	102,427	304,020	292,405	286,077
Regular Transfers Out	75		2,700							2,700	2,600	0
Internal TIF Loan / Repayment Transfers Out	76									0	0	0
Total ALL Transfers Out	77		2,700	0	0	0	0	0	0	2,700	2,600	0
Total Expenditures & Fund Transfers Out (lines 75+76)	78		126,043	72,150	0	6,100	0	0	102,427	306,720	295,005	286,077
Ending Fund Balance June 30	79		76,510	28,666	0	275	0	15,000	50,696	171,147	194,181	232,319

* 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	48,692	6,474		5,919	0			61,085	59,709	57,102
Less: Uncollected Property Taxes - Levy Year	2								0	160	8,061
Net Current Property Taxes (line 1 minus line 2)	3	48,692	6,474		5,919	0			61,085	59,549	49,041
Delinquent Property Taxes	4								0	315	1,866
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	1,475	198		181	0			1,854	1,830	1,776
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		22,700						22,700	25,783	22,671
Subtotal - Other City Taxes (lines 6 thru 12)	13	1,475	22,898		181	0			24,554	27,613	24,447
Licenses & Permits	14	10							10	10	88
Use of Money & Property	15	1,748	262					175	2,185	2,145	2,059
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		20,000						20,000	21,476	19,785
Other State Grants & Reimbursements	18	6,218	0	0	0	0		0	6,218	7,234	9,282
Local Grants & Reimbursements	19	5,600	2,500						8,100	8,064	10,793
Subtotal - Intergovernmental (lines 16 thru 19)	20	11,818	22,500	0	0	0		0	34,318	36,774	39,860
Charges for Fees & Service:											
Water Utility	21							72,472	72,472	52,900	53,632
Sewer Utility	22							39,282	39,282	37,870	39,282
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	25,200							25,200	24,828	25,200
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	312						830	1,142	1,112	149
Subtotal - Charges for Service (lines 21 thru 33)	34	25,512	0		0	0	0	112,584	138,096	116,710	118,263
Special Assessments	35								0	0	0
Miscellaneous	36	19,158	260					1,320	20,738	11,151	25,179
Other Financing Sources:											
Regular Operating Transfers In	37	2,700							2,700	2,600	0
Internal TIF Loan Transfers In	38								0	0	0
Subtotal ALL Operating Transfers In	39	2,700	0	0	0	0	0	0	2,700	2,600	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	2,700	0	0	0	0	0	0	2,700	2,600	0
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43	111,113	52,394	0	6,100	0	0	114,079	283,686	256,867	260,803
Beginning Fund Balance July 1	44	91,440	48,422	0	275	0	15,000	39,044	194,181	232,319	257,593
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	202,553	100,816	0	6,375	0	15,000	153,123	477,867	489,186	518,396

CITY OF Farmersburg
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	48,692	6,474		5,919	0			61,085	59,709	57,102
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	160	8,061
Net Current Property Taxes	3	48,692	6,474		5,919	0			61,085	59,549	49,041
Delinquent Property Taxes	4	0	0		0	0			0	315	1,866
TIF Revenues	5			0					0	0	0
Other City Taxes	6	1,475	22,898		181	0			24,554	27,613	24,447
Licenses & Permits	7	10	0					0	10	10	88
Use of Money and Property	8	1,748	262	0	0	0	0	175	2,185	2,145	2,059
Intergovernmental	9	11,818	22,500	0	0	0		0	34,318	36,774	39,860
Charges for Fees & Service	10	25,512	0		0	0		112,584	138,096	116,710	118,263
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	19,158	260		0	0		1,320	20,738	11,151	25,179
Sub-Total Revenues	13	108,413	52,394	0	6,100	0	0	114,079	280,986	254,267	260,803
Other Financing Sources:											
Total Transfers In	14	2,700	0	0	0	0	0	0	2,700	2,600	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	111,113	52,394	0	6,100	0	0	114,079	283,686	256,867	260,803
Expenditures & Other Financing Uses											
Public Safety	18	11,146	17,706	0					28,852	25,914	30,706
Public Works	19	46,265	38,333	0					84,598	58,900	64,942
Health and Social Services	20	400	0	0					400	500	450
Culture and Recreation	21	29,703	13,546	0					43,249	39,550	35,343
Community and Economic Development	22	5,650	270	0					5,920	6,950	5,000
General Government	23	30,179	2,295	0					32,474	26,589	27,967
Debt Service	24	0	0	0	6,100				6,100	6,575	7,113
Capital Projects	25	0	0	0		0			0	0	0
Total Government Activities Expenditures	26	123,343	72,150	0	6,100	0	0		201,593	164,978	171,521
Business Type Proprietary: Enterprise & ISF	27							102,427	102,427	127,427	114,556
Total Gov & Bus Type Expenditures	28	123,343	72,150	0	6,100	0	0	102,427	304,020	292,405	286,077
Total Transfers Out	29	2,700	0	0	0	0	0	0	2,700	2,600	0
Total ALL Expenditures/Fund Transfers Out	30	126,043	72,150	0	6,100	0	0	102,427	306,720	295,005	286,077
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-14,930	-19,756	0	0	0	0	11,652	-23,034	-38,138	-25,274
Beginning Fund Balance July 1	33	91,440	48,422	0	275	0	15,000	39,044	194,181	232,319	257,593
Ending Fund Balance June 30	34	76,510	28,666	0	275	0	15,000	50,696	171,147	194,181	232,319

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

City Name: Farmersburg

Fiscal Year
2016

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Project Name	Amount of Issue	Date Certified to County Auditor	Principal Due FY 2016	Interest Due FY 2016	Bond Reg/Other Fees Due FY 2016	Total Obligation Due FY 2016	Paid from Funds OTHER THAN Current Year Property Taxes	Amount Paid by Current Year Debt Service Levy
(1) D/S BACKFILL REVENUE								0
(2) Water Revenue Bonds, Series 2004A	460,000	06.08.2004	16,000	3,115	445	19,560	19,560	0
(3) General Obligation Water Improvement Bonds, Series 2004B	100,000	06.08.2004	5,000	963	137	6,100		6,100
(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			21,000	4,078	582	25,660	19,560	6,100

