

# 21-174

## Adoption of Budget and Certification of City Taxes

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

The City of: Fostoria County Name: CLAY 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.

712-262-8962

Telephone Number

Signature

County Auditor Date Stamp

### January 1, 2014 Property Valuations

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	9,066,822	8,925,487	231
<b>DEBT SERVICE</b>	9,066,822	8,925,487	
Ag Land	156,722		

### TAXES LIEVED

Code Sec.	Dollar Limit	Purpose	(A) Request with Utility Replacement	(B) Property Taxes Levied	(C) Rate
384.1	8.10000	Regular General levy	5 73,441	72,296	43 8.10000
<b>(384) Non-Voted Other Permissible Levies</b>					
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	0	52 0
12(21)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462	0	465 0
<b>(384) Voted Other Permissible Levies</b>					
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 73,441	72,296	
384.1	3.00375	Ag Land	26 470	470	63 2.99894
<b>Total General Fund Tax Levies (25 + 26)</b>			27 73,911	72,766	Do Not Add
<b>Special Revenue Levies</b>					
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
<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	66 0
	SSMID 2 (A)	(B)		35	67 0
	SSMID 3 (A)	(B)		36	68 0
	SSMID 4 (A)	(B)		37	69 0
	SSMID 5 (A)	(B)		555	565 0
	SSMID 6 (A)	(B)		556	566 0
	SSMID 7 (A)	(B)		1177	0
<b>Total SSMID</b>			38 0	0	Do Not Add
<b>Total Special Revenue Levies</b>			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
<b>Total Property Taxes (27+39+40+41)</b>			42 73,911	72,766	72 8.10000

**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

**Fostoria**

		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	424,567	0	0	0	0	0	424,567	96,636	521,203	
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	129,915	17,117	0	0	0	0	147,032	51,754	198,786	
Actual Expenditures Except End Bal (pg 12, line 259) *	3	100,051	0	0	0	0	0	100,051	86,451	186,502	
Ending Fund Balance June 30 (pg 12, line 261) *	4	454,431	17,117	0	0	0	0	471,548	61,939	533,487	
<b>(2)</b>											
<b>** Re-Estimated FY 2015</b>											
Beginning Fund Balance	5	454,431	17,117	0	0	0	0	471,548	61,939	533,487	
Re-Est Revenues	6	129,060	16,775	0	0	0	0	145,835	75,430	221,265	
Re-Est Expenditures	7	135,995	0	0	0	0	0	135,995	83,636	219,631	
Ending Fund Balance	8	447,496	33,892	0	0	0	0	481,388	53,733	535,121	
<b>(3)</b>											
<b>** Budget FY 2016</b>											
Beginning Fund Balance	9	447,496	33,892	0	0	0	0	481,388	53,733	535,121	
Revenues	10	132,161	17,700	0	0	0	0	149,861	52,000	201,861	
Expenditures	11	117,664	0	0	0	0	0	117,664	82,971	200,635	
Ending Fund Balance	12	461,993	51,592	0	0	0	0	513,585	22,762	536,347	

\* 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)
<b>PUBLIC SAFETY</b>											
Police Department/Crime Prevention	1	2,500							2,500	2,500	2,460
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	11,793							11,793	8,393	13,963
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	5,000	0
TOTAL (lines 1 - 10)	11	14,293	0				0		14,293	15,893	16,423
<b>PUBLIC WORKS</b>											
Roads, Bridges, & Sidewalks	12								0	5,000	7,711
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	7,500							7,500	7,500	6,311
Traffic Control and Safety	15								0	0	0
Snow Removal	16	7,200							7,200	6,590	397
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	18,000							18,000	16,000	13,166
Other Public Works	21	12,932							12,932	12,932	0
TOTAL (lines 12 - 21)	22	45,632	0				0		45,632	48,022	27,585
<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								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
<b>CULTURE &amp; RECREATION</b>											
Library Services	31								0	0	0
Museum, Band and Theater	32								0	0	0
Parks	33	2,935							2,935	2,850	1,966
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	2,935	0				0		2,935	2,850	1,966

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		1,000							1,000	5,000	240
Economic Development	40		500							500	500	0
Housing and Urban Renewal	41									0	0	0
Planning & Zoning	42									0	0	0
Other Com & Econ Development	43									0	0	0
	44											
<b>TOTAL (lines 39 - 44)</b>	45		1,500	0	0			0		1,500	5,500	240
<b>GENERAL GOVERNMENT</b>												
Mayor, Council, & City Manager	46		5,400							5,400	4,952	3,923
Clerk, Treasurer, & Finance Adm.	47		18,072							18,072	16,905	15,463
Elections	48		1,000							1,000	0	833
Legal Services & City Attorney	49		1,500							1,500	3,000	63
City Hall & General Buildings	50		2,500							2,500	35,723	1,981
Tort Liability	51									0	0	0
Other General Government	52		24,832							24,832	3,150	31,574
<b>TOTAL (lines 46 - 52)</b>	53		53,304	0	0			0		53,304	63,730	53,837
<b>DEBT SERVICE</b>	54									0	0	0
Gov Capital Projects	55									0	0	0
TIF Capital Projects	56									0	0	0
<b>TOTAL CAPITAL PROJECTS</b>	57		0	0	0		0	0		0	0	0
<b>TOTAL Government Activities Expenditures</b> <i>(lines 11+22+30+38+45+53+54+57)</i>	58		117,664	0	0	0	0	0		117,664	135,995	100,051
<b>BUSINESS TYPE ACTIVITIES</b>												
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>												
Water Utility	59								72,034	72,034	69,349	54,750
Sewer Utility	60								10,937	10,937	14,287	31,701
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
<b>TOTAL Business Type Expenditures (lines 59 - 73)</b>	73								82,971	82,971	83,636	86,451
<b>TOTAL ALL EXPENDITURES (lines 58+74)</b>	74		117,664	0	0	0	0	0	82,971	200,635	219,631	186,502
Regular Transfers Out	75									0	0	0
Internal TIF Loan / Repayment Transfers Out	76									0	0	0
<b>Total ALL Transfers Out</b>	77		0	0	0	0	0	0	0	0	0	0
<b>Total Expenditures &amp; Fund Transfers Out (lines 75+76)</b>	78		117,664	0	0	0	0	0	82,971	200,635	219,631	186,502
<b>Ending Fund Balance June 30</b>	79		461,993	51,592	0	0	0	0	22,762	536,347	535,121	533,487

\* 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>											
Taxes Levied on Property	1	72,766	0		0	0			72,766	73,560	82,864
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	72,766	0		0	0			72,766	73,560	82,864
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	1,145	0		0	0			1,145	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	0
Other Local Option Taxes	12	34,750							34,750	33,000	30,707
Subtotal - Other City Taxes (lines 6 thru 12)	13	35,895	0		0	0			35,895	33,000	30,707
Licenses & Permits	14	225							225	225	358
Use of Money & Property	15	2,800							2,800	2,400	1,059
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		17,700						17,700	16,775	17,117
Other State Grants & Reimbursements	18	0	0	0	0	0		0	0	0	0
Local Grants & Reimbursements	19								0	0	0
Subtotal - Intergovernmental (lines 16 thru 19)	20	0	17,700	0	0	0		0	17,700	16,775	17,117
Charges for Fees & Service:											
Water Utility	21							34,000	34,000	57,150	36,465
Sewer Utility	22							18,000	18,000	18,280	15,289
Electric Utility	23							0	0	0	0
Gas Utility	24							0	0	0	0
Parking	25							0	0	0	0
Airport	26							0	0	0	0
Landfill/Garbage	27	20,475						20,475	19,000	14,890	
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	20,475	0		0	0	0	52,000	72,475	94,430	66,644
Special Assessments	35								0	0	0
Miscellaneous	36								0	875	37
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	132,161	17,700	0	0	0	0	52,000	201,861	221,265	198,786
Beginning Fund Balance July 1	44	447,496	33,892	0	0	0	0	53,733	535,121	533,487	521,203
<b>TOTAL REVENUES &amp; BEGIN BALANCE (lines 42+43)</b>	45	<b>579,657</b>	<b>51,592</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>105,733</b>	<b>736,982</b>	<b>754,752</b>	<b>719,989</b>

CITY OF

Fostoria

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	72,766	0		0	0			72,766	73,560	82,864
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	72,766	0		0	0			72,766	73,560	82,864
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	35,895	0		0	0			35,895	33,000	30,707
Licenses & Permits	7	225	0					0	225	225	358
Use of Money and Property	8	2,800	0	0	0	0	0	0	2,800	2,400	1,059
Intergovernmental	9	0	17,700	0	0	0		0	17,700	16,775	17,117
Charges for Fees & Service	10	20,475	0		0	0		52,000	72,475	94,430	66,644
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	0	0		0	0		0	0	875	37
Sub-Total Revenues	13	132,161	17,700	0	0	0	0	52,000	201,861	221,265	198,786
<b>Other Financing Sources:</b>											
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	132,161	17,700	0	0	0	0	52,000	201,861	221,265	198,786
<b>Expenditures &amp; Other Financing Uses</b>											
Public Safety	18	14,293	0	0					14,293	15,893	16,423
Public Works	19	45,632	0	0					45,632	48,022	27,585
Health and Social Services	20	0	0	0					0	0	0
Culture and Recreation	21	2,935	0	0					2,935	2,850	1,966
Community and Economic Development	22	1,500	0	0					1,500	5,500	240
General Government	23	53,304	0	0					53,304	63,730	53,837
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	117,664	0	0	0	0	0		117,664	135,995	100,051
Business Type Proprietary: Enterprise & ISF	27							82,971	82,971	83,636	86,451
Total Gov & Bus Type Expenditures	28	117,664	0	0	0	0	0	82,971	200,635	219,631	186,502
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	117,664	0	0	0	0	0	82,971	200,635	219,631	186,502
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	14,497	17,700	0	0	0	0	-30,971	1,226	1,634	12,284
Beginning Fund Balance July 1	33	447,496	33,892	0	0	0	0	53,733	535,121	533,487	521,203
Ending Fund Balance June 30	34	461,993	51,592	0	0	0	0	22,762	536,347	535,121	533,487



