

19-163

Adoption of Budget and Certification of City Taxes

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

The City of: FREDERICKSBURG County Name: CHICKASAW 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.

563-237-5725

Telephone Number

Signature

County Auditor Date Stamp

January 1, 2014 Property Valuations

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	2a <u>26,766,648</u>	2b <u>26,494,473</u>	931
DEBT SERVICE	3a <u>26,766,648</u>	3b <u>26,494,473</u>	
Ag Land	4a <u>138,264</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	5 205,000	202,915	43 7.65878
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	0	52 0
12(21)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462	0	465 0
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)			25 205,000	202,915	
384.1	3.00375	Ag Land	26 352	352	63 2.54585
Total General Fund Tax Levies (25 + 26)			27 205,352	203,267	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	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
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 0	0	70 0
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41	0	71 0
Total Property Taxes (27+39+40+41)			42 205,352	203,267	72 7.65878

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

FREDERICKSBURG

		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	85,679	102,369	0	0	0	0	188,048	1,021,549	1,209,597
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	700,827	173,106	0	0	0	0	873,933	2,905,677	3,779,610
Actual Expenditures Except End Bal (pg 12, line 259) *	3	695,930	143,965	0	0	0	0	839,895	3,199,047	4,038,942
Ending Fund Balance June 30 (pg 12, line 261) *	4	90,576	131,510	0	0	0	0	222,086	728,179	950,265
(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	90,576	131,510	0	0	0	0	222,086	728,179	950,265
Re-Est Revenues	6	564,777	186,452	0	0	0	0	751,229	2,826,140	3,577,369
Re-Est Expenditures	7	600,223	196,300	0	0	0	0	796,523	2,827,050	3,623,573
Ending Fund Balance	8	55,130	121,662	0	0	0	0	176,792	727,269	904,061
(3)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2016										
Beginning Fund Balance	9	55,130	121,662	0	0	0	0	176,792	727,269	904,061
Revenues	10	551,400	187,384	0	0	0	0	738,784	2,846,615	3,585,399
Expenditures	11	600,636	184,680	0	0	0	0	785,316	2,583,148	3,368,464
Ending Fund Balance	12	5,894	124,366	0	0	0	0	130,260	990,736	1,120,996

* 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	84,872							84,872	82,400	80,000
Jail	2								0	0	0
Emergency Management	3	25,481							25,481	25,467	5,801
Flood Control	4								0	0	0
Fire Department	5	82,065							82,065	80,734	60,856
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	0	0
TOTAL (lines 1 - 10)	11	192,418	0				0		192,418	188,601	146,657
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	66,073	89,000						155,073	175,403	137,209
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	7,200							7,200	7,200	5,739
Traffic Control and Safety	15								0	0	0
Snow Removal	16								0	0	20,790
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	73,273	89,000				0		162,273	182,603	163,738
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	943							943	943	1,641
Other Health and Social Services	29	950							950	700	0
TOTAL (lines 23 - 29)	30	1,893	0				0		1,893	1,643	1,641
CULTURE & RECREATION											
Library Services	31	81,079							81,079	77,490	71,977
Museum, Band and Theater	32								0	0	0
Parks	33	51,435							51,435	54,790	53,947
Recreation	34	84,897							84,897	84,834	106,488
Cemetery	35	1,500							1,500	1,500	1,500
Community Center, Zoo, & Marina	36	3,000							3,000	3,000	4,515
Other Culture and Recreation	37	700							700	700	700
TOTAL (lines 31 - 37)	38	222,611	0				0		222,611	222,314	239,127

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		1,250							1,250	1,250	1,250
Economic Development	40			39,200						39,200	39,200	17,915
Housing and Urban Renewal	41									0	0	120,000
Planning & Zoning	42									0	0	0
Other Com & Econ Development	43		2,750							2,750	2,750	2,750
TOTAL (lines 39 - 44)	45		4,000	39,200	0			0		43,200	43,200	141,915
GENERAL GOVERNMENT												
Mayor, Council, & City Manager	46		4,430							4,430	3,890	5,108
Clerk, Treasurer, & Finance Adm.	47		58,041							58,041	53,149	44,657
Elections	48		500							500	500	500
Legal Services & City Attorney	49		8,500							8,500	8,500	6,440
City Hall & General Buildings	50		21,200							21,200	21,500	22,736
Tort Liability	51		3,020							3,020	2,743	2,032
Other General Government	52		10,750							10,750	11,400	12,813
TOTAL (lines 46 - 52)	53		106,441	0	0			0		106,441	101,682	94,286
DEBT SERVICE	54									0	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		600,636	128,200	0	0	0	0		728,836	740,043	787,364
BUSINESS TYPE ACTIVITIES												
Proprietary: Enterprise & Budgeted ISF												
Water Utility	59								125,296	125,296	221,204	149,836
Sewer Utility	60								342,520	342,520	367,347	821,218
Electric Utility	61								1,777,731	1,777,731	1,800,740	1,944,948
Gas Utility	62								0	0	0	0
Airport	63								0	0	0	0
Landfill/Garbage	64								117,601	117,601	217,759	79,175
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								5,000	5,000	5,000	3,870
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								2,368,148	2,368,148	2,612,050	2,999,047
TOTAL ALL EXPENDITURES (lines 58+74)	74		600,636	128,200	0	0	0	0	2,368,148	3,096,984	3,352,093	3,786,411
Regular Transfers Out	75			56,480					215,000	271,480	271,480	252,531
Internal TIF Loan / Repayment Transfers Out	76								0	0	0	0
Total ALL Transfers Out	77		0	56,480	0	0	0	0	215,000	271,480	271,480	252,531
Total Expenditures & Fund Transfers Out (lines 75+76)	78		600,636	184,680	0	0	0	0	2,583,148	3,368,464	3,623,573	4,038,942
Ending Fund Balance June 30	79		5,894	124,366	0	0	0	0	990,736	1,120,996	904,061	950,265

* 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	203,267	0		0	0			203,267	191,061	193,759
	2								0	0	0
	3	203,267	0		0	0			203,267	191,061	193,759
	4								0	0	0
	5								0	0	0
Other City Taxes:											
	6	2,085	0		0	0			2,085	2,116	0
	7	3,600							3,600	3,600	4,173
	8								0	0	0
	9								0	0	0
	10								0	0	0
	11								0	0	1,097
	12		80,680						80,680	80,680	75,045
	13	5,685	80,680		0	0			86,365	86,396	80,315
	14	1,725							1,725	1,725	2,559
	15	12,050						6,025	18,075	18,075	31,319
Intergovernmental:											
	16								0	0	0
	17		91,704						91,704	90,772	92,964
	18	1,500	0	0	0	0		0	1,500	1,500	155,483
	19	36,993							36,993	36,095	27,033
	20	38,493	91,704	0	0	0		0	130,197	128,367	275,480
Charges for Fees & Service:											
	21							184,815	184,815	184,815	196,164
	22							467,410	467,410	467,465	609,753
	23							2,052,500	2,052,500	2,052,500	1,963,803
	24							0	0	0	0
	25							0	0	0	0
	26							0	0	0	0
	27							127,325	127,325	105,725	100,775
	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	14,250						5,000	19,250	20,250	12,876
	34	14,250	0		0	0	0	2,837,050	2,851,300	2,830,755	2,883,371
	35								0	0	0
	36	19,450						3,540	22,990	49,510	60,276
Other Financing Sources:											
	37	256,480	15,000						271,480	271,480	252,531
	38								0	0	0
	39	256,480	15,000	0	0	0	0	0	271,480	271,480	252,531
	40			0					0	0	0
	41								0	0	0
	42	256,480	15,000	0	0	0	0	0	271,480	271,480	252,531
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)											
	43	551,400	187,384	0	0	0	0	2,846,615	3,585,399	3,577,369	3,779,610
	44	55,130	121,662	0	0	0	0	727,269	904,061	950,265	1,209,597
	45	606,530	309,046	0	0	0	0	3,573,884	4,489,460	4,527,634	4,989,207

CITY OF FREDERICKSBURG
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	203,267	0		0	0			203,267	191,061	193,759
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	203,267	0		0	0			203,267	191,061	193,759
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	5,685	80,680		0	0			86,365	86,396	80,315
Licenses & Permits	7	1,725	0					0	1,725	1,725	2,559
Use of Money and Property	8	12,050	0	0	0	0	0	6,025	18,075	18,075	31,319
Intergovernmental	9	38,493	91,704	0	0	0		0	130,197	128,367	275,480
Charges for Fees & Service	10	14,250	0		0	0		2,837,050	2,851,300	2,830,755	2,883,371
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	19,450	0		0	0		3,540	22,990	49,510	60,276
Sub-Total Revenues	13	294,920	172,384	0	0	0	0	2,846,615	3,313,919	3,305,889	3,527,079
Other Financing Sources:											
Total Transfers In	14	256,480	15,000	0	0	0	0	0	271,480	271,480	252,531
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	551,400	187,384	0	0	0	0	2,846,615	3,585,399	3,577,369	3,779,610
Expenditures & Other Financing Uses											
Public Safety	18	192,418	0	0					192,418	188,601	146,657
Public Works	19	73,273	89,000	0					162,273	182,603	163,738
Health and Social Services	20	1,893	0	0					1,893	1,643	1,641
Culture and Recreation	21	222,611	0	0					222,611	222,314	239,127
Community and Economic Development	22	4,000	39,200	0					43,200	43,200	141,915
General Government	23	106,441	0	0					106,441	101,682	94,286
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	600,636	128,200	0	0	0	0		728,836	740,043	787,364
Business Type Proprietary: Enterprise & ISF	27							2,368,148	2,368,148	2,612,050	2,999,047
Total Gov & Bus Type Expenditures	28	600,636	128,200	0	0	0	0	2,368,148	3,096,984	3,352,093	3,786,411
Total Transfers Out	29	0	56,480	0	0	0	0	215,000	271,480	271,480	252,531
Total ALL Expenditures/Fund Transfers Out	30	600,636	184,680	0	0	0	0	2,583,148	3,368,464	3,623,573	4,038,942
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-49,236	2,704	0	0	0	0	263,467	216,935	-46,204	-259,332
Beginning Fund Balance July 1	33	55,130	121,662	0	0	0	0	727,269	904,061	950,265	1,209,597
Ending Fund Balance June 30	34	5,894	124,366	0	0	0	0	990,736	1,120,996	904,061	950,265

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

City Name: **FREDERICKSBURG**

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)						0		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			0	0	0	0	0	0

NOTICE OF PUBLIC HEARING BUDGET ESTIMATE

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

City of **FREDERICKSBURG** , Iowa

The City Council will conduct a public hearing on the proposed Budget at Fredericksburg City Hall
on 3/2/2015 at 7:30 P.M.
(Date) xx/xx/xx *(hour)*

The Budget Estimate Summary of proposed receipts and expenditures is shown below.
Copies of the the detailed proposed Budget may be obtained or viewed at the offices of the Mayor,
City Clerk, and at the Library.

The estimated Total tax levy rate per \$1000 valuation on regular property \$ 7.65878

The estimated tax levy rate per \$1000 valuation on Agricultural land is \$ 2.54585

At the public hearing, any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget.

 563-237-5725
phone number

 Cindy Lantow
City Clerk/Finance Officer's NAME

		Budget FY 2016	Re-estimated FY 2015	Actual FY 2014
		(a)	(b)	(c)
Revenues & Other Financing Sources				
Taxes Levied on Property	1	203,267	191,061	193,759
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	3	203,267	191,061	193,759
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	0	0	0
Other City Taxes	6	86,365	86,396	80,315
Licenses & Permits	7	1,725	1,725	2,559
Use of Money and Property	8	18,075	18,075	31,319
Intergovernmental	9	130,197	128,367	275,480
Charges for Fees & Service	10	2,851,300	2,830,755	2,883,371
Special Assessments	11	0	0	0
Miscellaneous	12	22,990	49,510	60,276
Other Financing Sources	13	0	0	0
Transfers In	14	271,480	271,480	252,531
Total Revenues and Other Sources	15	3,585,399	3,577,369	3,779,610
Expenditures & Other Financing Uses				
Public Safety	16	192,418	188,601	146,657
Public Works	17	162,273	182,603	163,738
Health and Social Services	18	1,893	1,643	1,641
Culture and Recreation	19	222,611	222,314	239,127
Community and Economic Development	20	43,200	43,200	141,915
General Government	21	106,441	101,682	94,286
Debt Service	22	0	0	0
Capital Projects	23	0	0	0
Total Government Activities Expenditures	24	728,836	740,043	787,364
Business Type / Enterprises	25	2,368,148	2,612,050	2,999,047
Total ALL Expenditures	26	3,096,984	3,352,093	3,786,411
Transfers Out	27	271,480	271,480	252,531
Total ALL Expenditures/Transfers Out	28	3,368,464	3,623,573	4,038,942
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	29	216,935	-46,204	-259,332
Beginning Fund Balance July 1	30	904,061	950,265	1,209,597
Ending Fund Balance June 30	31	1,120,996	904,061	950,265