

# 23-208

## Adoption of Budget and Certification of City Taxes

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

The City of: GOOSE LAKE County Name: CLINTON Date Budget Adopted: 2/19/2015  
(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.

563-577-2300

Telephone Number

Signature

County Auditor Date Stamp

### January 1, 2014 Property Valuations

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	2a <u>5,710,053</u>	2b <u>5,529,315</u>	240
<b>DEBT SERVICE</b>	3a <u>5,710,053</u>	3b <u>5,529,315</u>	
Ag Land	4a <u>57,442</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 46,251	44,787	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 46,251	44,787	
384.1	3.00375	Ag Land	26 173	173	63 3.00375
<b>Total General Fund Tax Levies (25 + 26)</b>			27 46,424	44,960	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	
<b>Valuation</b>					
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 46,424	44,960	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

**GOOSE LAKE**

		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	23,737	109,745	50,210	0	0	0	183,692	71,070	254,762
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	64,184	49,529	0	0	0	0	113,713	165,845	279,558
Actual Expenditures Except End Bal (pg 12, line 259) *	3	77,228	53,430	0	0	0	0	130,658	171,530	302,188
Ending Fund Balance June 30 (pg 12, line 261) *	4	10,693	105,844	50,210	0	0	0	166,747	65,385	232,132
<b>(2)</b>		<b>General</b>	<b>Spec Rev</b>	<b>TIF Special Rev</b>	<b>Debt Serv</b>	<b>Capt Proj</b>	<b>Permanent</b>	<b>Tot Govt</b>	<b>Proprietary</b>	<b>Grand Total</b>
<b>** Re-Estimated FY 2015</b>										
Beginning Fund Balance	5	10,693	105,844	50,210	0	0	0	166,747	65,385	232,132
Re-Est Revenues	6	79,607	55,640	0	0	0	0	135,247	144,200	279,447
Re-Est Expenditures	7	76,055	44,500	0	0	0	0	120,555	130,420	250,975
Ending Fund Balance	8	14,245	116,984	50,210	0	0	0	181,439	79,165	260,604
<b>(3)</b>		<b>General</b>	<b>Spec Rev</b>	<b>TIF Special Rev</b>	<b>Debt Serv</b>	<b>Capt Proj</b>	<b>Permanent</b>	<b>Tot Govt</b>	<b>Proprietary</b>	<b>Grand Total</b>
<b>** Budget FY 2016</b>										
Beginning Fund Balance	9	14,245	116,984	50,210	0	0	0	181,439	79,165	260,604
Revenues	10	66,189	55,880	0	0	0	0	122,069	145,000	267,069
Expenditures	11	65,851	43,500	0	0	0	0	109,351	131,560	240,911
Ending Fund Balance	12	14,583	129,364	50,210	0	0	0	194,157	92,605	286,762

\* 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 \_\_\_\_\_ GOOSE LAKE**

**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		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2016	RE-ESTIMATED 2015	ACTUAL 2014
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
<b>PUBLIC SAFETY</b>											
Police Department/Crime Prevention	1	9,000							9,000	8,884	8,742
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	6,000							6,000	19,420	5,349
Ambulance	6	551							551	551	551
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	15,551	0				0		15,551	28,855	14,642
<b>PUBLIC WORKS</b>											
Roads, Bridges, & Sidewalks	12		11,000						11,000	12,000	4,127
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		4,000						4,000	4,500	4,219
Traffic Control and Safety	15								0	0	420
Snow Removal	16		4,000						4,000	3,500	5,719
Highway Engineering	17								0	0	0
Street Cleaning	18		500						500	500	360
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	0	19,500				0		19,500	20,500	14,845
<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	2,300	0						2,300	2,300	2,294
Museum, Band and Theater	32								0	0	0
Parks	33	3,500							3,500	3,000	3,502
Recreation	34	500							500	500	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	6,300	0				0		6,300	5,800	5,796

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									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
<b>GENERAL GOVERNMENT</b>												
Mayor, Council, & City Manager	46		2,800							2,800	2,700	2,996
Clerk, Treasurer, & Finance Adm.	47		9,000							9,000	9,500	11,684
Elections	48		0							0	0	1,098
Legal Services & City Attorney	49		200							200	200	222
City Hall & General Buildings	50		21,000	24,000						45,000	42,000	67,856
Tort Liability	51		11,000							11,000	11,000	11,519
Other General Government	52									0	0	0
TOTAL (lines 46 - 52)	53		44,000	24,000	0			0		68,000	65,400	95,375
<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> (lines 11+22+30+38+45+53+54+57)	58		65,851	43,500	0	0	0	0		109,351	120,555	130,658
<b>BUSINESS TYPE ACTIVITIES</b>												
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>												
Water Utility	59								55,000	55,000	47,000	112,224
Sewer Utility	60								25,000	25,000	35,000	42,100
Electric Utility	61								0	0	0	0
Gas Utility	62								0	0	0	0
Airport	63								0	0	0	0
Landfill/Garbage	64								19,000	19,000	19,000	17,206
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								32,560	32,560	29,420	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								131,560	131,560	130,420	171,530
<b>TOTAL ALL EXPENDITURES (lines 58+74)</b>	74		65,851	43,500	0	0	0	0	131,560	240,911	250,975	302,188
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		65,851	43,500	0	0	0	0	131,560	240,911	250,975	302,188
<b>Ending Fund Balance June 30</b>	79		14,583	129,364	50,210	0	0	0	92,605	286,762	260,604	232,132

\* 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	44,960	0		0	0			44,960	44,640	42,986
	2								0	0	0
	3	44,960	0		0	0			44,960	44,640	42,986
	4								0	0	0
	5								0	0	0
Other City Taxes:											
	6	1,464	0		0	0			1,464	1,481	1,501
	7								0	0	0
	8								0	0	0
	9								0	0	0
	10								0	0	0
	11								0	0	0
	12		24,000						24,000	24,000	24,759
	13	1,464	24,000		0	0			25,464	25,481	26,260
	14	900							900	650	980
	15	18,000							18,000	18,000	18,436
Intergovernmental:											
	16								0	0	0
	17		23,880						23,880	23,640	16,337
	18	865	0	0	0	0		0	865	416	0
	19		8,000						8,000	22,420	8,433
	20	865	31,880	0	0	0		0	32,745	46,476	24,770
Charges for Fees & Service:											
	21							88,000	88,000	88,000	108,578
	22							38,000	38,000	38,000	39,710
	23								0	0	0
	24								0	0	0
	25								0	0	0
	26								0	0	0
	27							19,000	19,000	18,200	17,557
	28								0	0	0
	29								0	0	0
	30								0	0	0
	31								0	0	0
	32								0	0	0
	33								0	0	0
	34	0	0		0	0	0	145,000	145,000	144,200	165,845
	35								0	0	0
	36								0	0	281
Other Financing Sources:											
	37								0	0	0
	38								0	0	0
	39	0	0	0	0	0	0	0	0	0	0
	40								0	0	0
	41								0	0	0
	42	0	0	0	0	0	0	0	0	0	0
<b>Total Revenues except for beginning fund balance</b>											
	43	66,189	55,880	0	0	0	0	145,000	267,069	279,447	279,558
	44	14,245	116,984	50,210	0	0	0	79,165	260,604	232,132	254,762
	45	80,434	172,864	50,210	0	0	0	224,165	527,673	511,579	534,320

**CITY OF GOOSE LAKE**  
**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	44,960	0		0	0			44,960	44,640	42,986
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	44,960	0		0	0			44,960	44,640	42,986
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	1,464	24,000		0	0			25,464	25,481	26,260
Licenses & Permits	7	900	0					0	900	650	980
Use of Money and Property	8	18,000	0	0	0	0	0	0	18,000	18,000	18,436
Intergovernmental	9	865	31,880	0	0	0		0	32,745	46,476	24,770
Charges for Fees & Service	10	0	0		0	0		145,000	145,000	144,200	165,845
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	0	0		0	0		0	0	0	281
Sub-Total Revenues	13	66,189	55,880	0	0	0		145,000	267,069	279,447	279,558
<b>Other Financing Sources:</b>											
Total Transfers In	14	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
<b>Total Revenues and Other Sources</b>	<b>17</b>	<b>66,189</b>	<b>55,880</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>145,000</b>	<b>267,069</b>	<b>279,447</b>	<b>279,558</b>
<b>Expenditures &amp; Other Financing Uses</b>											
Public Safety	18	15,551	0	0					15,551	28,855	14,642
Public Works	19	0	19,500	0					19,500	20,500	14,845
Health and Social Services	20	0	0	0					0	0	0
Culture and Recreation	21	6,300	0	0					6,300	5,800	5,796
Community and Economic Development	22	0	0	0					0	0	0
General Government	23	44,000	24,000	0					68,000	65,400	95,375
Debt Service	24	0	0	0	0				0	0	0
Capital Projects	25	0	0	0		0			0	0	0
<b>Total Government Activities Expenditures</b>	<b>26</b>	<b>65,851</b>	<b>43,500</b>	<b>0</b>	<b>0</b>	<b>0</b>			<b>109,351</b>	<b>120,555</b>	<b>130,658</b>
Business Type Proprietary: Enterprise & ISF	27							131,560	131,560	130,420	171,530
<b>Total Gov &amp; Bus Type Expenditures</b>	<b>28</b>	<b>65,851</b>	<b>43,500</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>131,560</b>	<b>240,911</b>	<b>250,975</b>	<b>302,188</b>
<b>Total Transfers Out</b>	<b>29</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total ALL Expenditures/Fund Transfers Out</b>	<b>30</b>	<b>65,851</b>	<b>43,500</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>131,560</b>	<b>240,911</b>	<b>250,975</b>	<b>302,188</b>
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	338	12,380	0	0	0		13,440	26,158	28,472	-22,630
<b>Beginning Fund Balance July 1</b>	<b>33</b>	<b>14,245</b>	<b>116,984</b>	<b>50,210</b>	<b>0</b>	<b>0</b>		<b>79,165</b>	<b>260,604</b>	<b>232,132</b>	<b>254,762</b>
<b>Ending Fund Balance June 30</b>	<b>34</b>	<b>14,583</b>	<b>129,364</b>	<b>50,210</b>	<b>0</b>	<b>0</b>		<b>92,605</b>	<b>286,762</b>	<b>260,604</b>	<b>232,132</b>

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

City Name: GOOSE LAKE

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) CITY WATER REVENUE BOND	530,000		27,000	4,865	695	32,560	32,560	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			27,000	4,865	695	32,560	32,560	0

