

64-612

Adoption of Budget and Certification of City Taxes

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

The City of: Melbourne County Name: MARSHALL 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.

641-482-3338
Telephone Number

Signature

County Auditor Date Stamp

January 1, 2014 Property Valuations

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	2a <u>15,579,142</u>	2b <u>15,298,837</u>	830
DEBT SERVICE	3a <u>15,579,142</u>	3b <u>15,298,837</u>	
Ag Land	4a <u>124,744</u>		

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	5 126,191	123,921	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 29,150	28,626	52 1.87109
12(21)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462 1,623	1,594	465 0.10418
(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)	25 156,964	154,141	
384.1	3.00375	Ag Land	26 375	375	63 3.00375
		Total General Fund Tax Levies (25 + 26)	27 157,339	154,516	Do Not Add
		Special Revenue Levies			
384.8	0.27000	Emergency (if general fund at levy limit)	28 4,206	4,131	64 0.27000
384.6	Amt Nec	Police & Fire Retirement	29	0	0
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30 500	491	0.03209
Rules	Amt Nec	Other Employee Benefits	31 300	295	0.01926
		Total Employee Benefit Levies (29,30,31)	32 800	786	65 0.05135
		Sub Total Special Revenue Levies (28+32)	33 5,006	4,917	
		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 5,006	4,917	
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)	42 162,345	159,433	72 10.39662

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

Melbourne

		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	467,777	123,993	0	0	14,806	0	606,576	-165,612	440,964
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	262,267	149,166	0	0	272,749	0	684,182	317,606	1,001,788
Actual Expenditures Except End Bal (pg 12, line 259) *	3	263,350	170,970	0	0	272,749	0	707,069	301,965	1,009,034
Ending Fund Balance June 30 (pg 12, line 261) *	4	466,694	102,189	0	0	14,806	0	583,689	-149,971	433,718
(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	466,694	102,189	0	0	14,806	0	583,689	-149,971	433,718
Re-Est Revenues	6	293,968	148,461	0	0	0	0	442,429	379,144	821,573
Re-Est Expenditures	7	341,510	158,622	0	0	14,806	0	514,938	351,637	866,575
Ending Fund Balance	8	419,152	92,028	0	0	0	0	511,180	-122,464	388,716
(3)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2016										
Beginning Fund Balance	9	419,152	92,028	0	0	0	0	511,180	-122,464	388,716
Revenues	10	297,720	144,610	0	0	0	0	442,330	389,028	831,358
Expenditures	11	308,758	159,883	0	0	0	0	468,641	354,497	823,138
Ending Fund Balance	12	408,114	76,755	0	0	0	0	484,869	-87,933	396,936

* 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		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)
PUBLIC SAFETY											
Police Department/Crime Prevention	1	38,100	4,800						42,900	42,900	38,298
Jail	2	0							0	0	0
Emergency Management	3	1,623							1,623	1,576	1,530
Flood Control	4								0	0	0
Fire Department	5	34,600	9,995						44,595	44,107	31,003
Ambulance	6	3,825	9,820						13,645	13,157	11,319
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	0	0
Animal Control	9	400							400	400	340
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	78,548	24,615				0		103,163	102,140	82,490
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12		98,464						98,464	98,179	89,304
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	11,500							11,500	12,500	10,262
Traffic Control and Safety	15								0	0	0
Snow Removal	16		3,300						3,300	3,300	5,849
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	6,700							6,700	6,700	6,090
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	18,200	101,764				0		119,964	120,679	111,505
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	2,000							2,000	2,000	1,924
Other Health and Social Services	29								0	0	0
TOTAL (lines 23 - 29)	30	2,000	0				0		2,000	2,000	1,924
CULTURE & RECREATION											
Library Services	31	42,480	5,273						47,753	65,652	47,608
Museum, Band and Theater	32								0	0	0
Parks	33	21,399	1,671						23,070	27,076	21,600
Recreation	34	38,664	20,200						58,864	56,300	60,489
Cemetery	35	0							0	0	0
Community Center, Zoo, & Marina	36	17,257	885						18,142	26,110	29,730
Other Culture and Recreation	37	6,500							6,500	6,500	5,298
TOTAL (lines 31 - 37)	38	126,300	28,029				0		154,329	181,638	164,725

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2016

Fiscal Years

GOVERNMENT ACTIVITIES CONT.		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)
COMMUNITY & ECONOMIC DEVELOPMENT											
Community Beautification	39	3,000							3,000	10,000	480
Economic Development	40								0	0	0
Housing and Urban Renewal	41	0							0	0	0
Planning & Zoning	42								0	0	0
Other Com & Econ Development	43	0							0	0	0
	44										
TOTAL (lines 39 - 44)	45	3,000	0	0			0		3,000	10,000	480
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46	4,000	525						4,525	5,025	4,269
Clerk, Treasurer, & Finance Adm.	47	43,510	4,950						48,460	45,450	42,094
Elections	48	0	0						0	0	937
Legal Services & City Attorney	49	8,000							8,000	8,000	3,210
City Hall & General Buildings	50	5,325							5,325	5,325	3,211
Tort Liability	51	1,900							1,900	1,900	1,026
Other General Government	52								0	0	0
TOTAL (lines 46 - 52)	53	62,735	5,475	0			0		68,210	65,700	54,747
DEBT SERVICE											
Gov Capital Projects	55					0			0	0	272,749
TIF Capital Projects	56								0	0	0
TOTAL CAPITAL PROJECTS	57	0	0	0		0	0		0	0	272,749
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58	290,783	159,883	0	0	0	0		450,666	482,157	688,620
BUSINESS TYPE ACTIVITIES											
Proprietary: Enterprise & Budgeted ISF											
Water Utility	59							174,064	174,064	172,903	135,159
Sewer Utility	60							180,433	180,433	178,734	166,806
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
TOTAL Business Type Expenditures (lines 59 - 73)	73							354,497	354,497	351,637	301,965
TOTAL ALL EXPENDITURES (lines 58+74)	74	290,783	159,883	0	0	0	0	354,497	805,163	833,794	990,585
Regular Transfers Out	75	17,975	0			0		0	17,975	32,781	18,449
Internal TIF Loan / Repayment Transfers Out	76								0	0	0
Total ALL Transfers Out	77	17,975	0	0	0	0	0	0	17,975	32,781	18,449
Total Expenditures & Fund Transfers Out (lines 75+76)	78	308,758	159,883	0	0	0	0	354,497	823,138	866,575	1,009,034
Ending Fund Balance June 30	79	408,114	76,755	0	0	0	0	-87,933	396,936	388,716	433,718

* 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	154,516	4,917		0	0			159,433	152,084	131,247
	2								0	0	0
	3	154,516	4,917		0	0			159,433	152,084	131,247
	4								0	0	0
	5								0	0	0
Other City Taxes:											
	6	2,823	89		0	0			2,912	0	0
	7	2,000							2,000	2,800	1,685
	8								0	0	0
	9								0	0	0
	10	1,200							1,200	1,200	951
	11								0	0	0
	12	38,680	38,680						77,360	73,460	73,848
	13	44,703	38,769		0	0			83,472	77,460	76,484
	14	1,000							1,000	1,000	880
	15	9,100	815			0		600	10,515	12,010	13,471
Intergovernmental:											
	16					0			0	0	272,749
	17		82,000						82,000	80,000	82,879
	18	3,421	109	0	0	0		0	3,530	1,295	0
	19	35,570							35,570	45,570	19,950
	20	38,991	82,109	0	0	0		0	121,100	126,865	375,578
Charges for Fees & Service:											
	21							190,360	190,360	173,510	153,059
	22							196,868	196,868	189,028	164,547
	23								0	0	0
	24								0	0	0
	25								0	0	0
	26								0	0	0
	27								0	0	0
	28								0	0	0
	29								0	0	0
	30								0	0	0
	31								0	0	0
	32								0	0	0
	33	21,200							21,200	21,200	19,910
	34	21,200	0		0	0	0	387,228	408,428	383,738	337,516
	35								0	0	0
	36	28,210	25					1,200	29,435	35,635	44,163
Other Financing Sources:											
	37	0	17,975			0		0	17,975	32,781	18,449
	38								0	0	0
	39	0	17,975	0	0	0	0	0	17,975	32,781	18,449
	40		0						0	0	0
	41	0							0	0	4,000
	42	0	17,975	0	0	0	0	0	17,975	32,781	22,449
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)											
	43	297,720	144,610	0	0	0	0	389,028	831,358	821,573	1,001,788
	44	419,152	92,028	0	0	0	0	-122,464	388,716	433,718	440,964
	45	716,872	236,638	0	0	0	0	266,564	1,220,074	1,255,291	1,442,752

CITY OF Melbourne

**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	154,516	4,917		0	0			159,433	152,084	131,247
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	154,516	4,917		0	0			159,433	152,084	131,247
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	44,703	38,769		0	0			83,472	77,460	76,484
Licenses & Permits	7	1,000	0					0	1,000	1,000	880
Use of Money and Property	8	9,100	815	0	0	0	0	600	10,515	12,010	13,471
Intergovernmental	9	38,991	82,109	0	0	0		0	121,100	126,865	375,578
Charges for Fees & Service	10	21,200	0		0	0	0	387,228	408,428	383,738	337,516
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	28,210	25		0	0		1,200	29,435	35,635	44,163
Sub-Total Revenues	13	297,720	126,635	0	0	0	0	389,028	813,383	788,792	979,339
Other Financing Sources:											
Total Transfers In	14	0	17,975	0	0	0	0	0	17,975	32,781	18,449
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	4,000
Total Revenues and Other Sources	17	297,720	144,610	0	0	0	0	389,028	831,358	821,573	1,001,788
Expenditures & Other Financing Uses											
Public Safety	18	78,548	24,615	0			0		103,163	102,140	82,490
Public Works	19	18,200	101,764	0			0		119,964	120,679	111,505
Health and Social Services	20	2,000	0	0			0		2,000	2,000	1,924
Culture and Recreation	21	126,300	28,029	0			0		154,329	181,638	164,725
Community and Economic Development	22	3,000	0	0			0		3,000	10,000	480
General Government	23	62,735	5,475	0			0		68,210	65,700	54,747
Debt Service	24	0	0	0	0		0		0	0	0
Capital Projects	25	0	0	0		0	0		0	0	272,749
Total Government Activities Expenditures	26	290,783	159,883	0	0	0	0		450,666	482,157	688,620
Business Type Proprietary: Enterprise & ISF	27							354,497	354,497	351,637	301,965
Total Gov & Bus Type Expenditures	28	290,783	159,883	0	0	0	0	354,497	805,163	833,794	990,585
Total Transfers Out	29	17,975	0	0	0	0	0	0	17,975	32,781	18,449
Total ALL Expenditures/Fund Transfers Out	30	308,758	159,883	0	0	0	0	354,497	823,138	866,575	1,009,034
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-11,038	-15,273	0	0	0	0	34,531	8,220	-45,002	-7,246
Beginning Fund Balance July 1	33	419,152	92,028	0	0	0	0	-122,464	388,716	433,718	440,964
Ending Fund Balance June 30	34	408,114	76,755	0	0	0	0	-87,933	396,936	388,716	433,718

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

City Name: Melbourne

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) Wastewater Treatment plant	682,000	December 2005	29,000	10,050	838	39,888	39,888	0
(3) Swimming Pool	190,000	June 2008	12,168	5,807		17,975	17,975	0
(4) Sanitary Sewer Rehab	306,000	April 2014	13,000	4,795	685	18,480	18,480	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			54,168	20,652	1,523	76,343	76,343	0

