

29-270

Adoption of Budget and Certification of City Taxes

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

The City of: Middletown County Name: DES MOINES 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.

319-752-8340

Telephone Number

Signature

County Auditor Date Stamp

January 1, 2014 Property Valuations

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	2a <u>9,362,528</u>	2b <u>9,224,866</u>	318
DEBT SERVICE	3a <u>9,362,528</u>	3b <u>9,224,866</u>	
Ag Land	4a <u>110,254</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 75,836	74,721	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 1,263	1,244	47 0.13490
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
(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 2,528	2,491	61 0.27000
28E.22	1.50000	Unified Law Enforcement	24	0	62 0
Total General Fund Regular Levies (5 thru 24)			25 79,627	78,456	
384.1	3.00375	Ag Land	26 331	331	63 3.00375
Total General Fund Tax Levies (25 + 26)			27 79,958	78,787	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 4,000	3,941	0.42724
Rules	Amt Nec	Other Employee Benefits	31 5,000	4,926	0.53404
Total Employee Benefit Levies (29,30,31)			32 9,000	8,867	65 0.96128
Sub Total Special Revenue Levies (28+32)			33 9,000	8,867	
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	566 0
Total SSMID			38 0	0	Do Not Add
Total Special Revenue Levies			39 9,000	8,867	
384.4	Amt Nec	Debt Service Levy 76.10(6)	40 17,610	17,351	70 1.88090
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41	0	71 0
Total Property Taxes (27+39+40+41)			42 106,568	105,005	72 11.34708

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

Middletown

		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	-57,175	220,888	0	0	0	0	163,713	220,954	384,667
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	123,350	25,674	0	0	0	0	149,024	490,333	639,357
Actual Expenditures Except End Bal (pg 12, line 259) *	3	158,363	23,975	0	0	0	0	182,338	642,290	824,628
Ending Fund Balance June 30 (pg 12, line 261) *	4	-92,188	222,587	0	0	0	0	130,399	68,997	199,396
(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	-92,188	222,587	0	0	0	0	130,399	68,997	199,396
Re-Est Revenues	6	168,499	78,490	0	0	0	0	246,989	165,000	411,989
Re-Est Expenditures	7	189,778	68,500	0	0	0	0	258,278	131,000	389,278
Ending Fund Balance	8	-113,467	232,577	0	0	0	0	119,110	102,997	222,107
(3)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2016										
Beginning Fund Balance	9	-113,467	232,577	0	0	0	0	119,110	102,997	222,107
Revenues	10	149,280	36,106	0	58,035	0	0	243,421	166,000	409,421
Expenditures	11	281,043	49,090	0	0	0	0	330,133	193,263	523,396
Ending Fund Balance	12	-245,230	219,593	0	58,035	0	0	32,398	75,734	108,132

* 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	21,609							21,609	20,956	20,346
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	6,000							6,000	6,000	3,000
Ambulance	6	1,600							1,600	1,000	648
Building Inspections	7								0	1,000	0
Miscellaneous Protective Services	8								0	0	0
Animal Control	9								0	300	0
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	29,209	0				0		29,209	29,256	23,994
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	5,000	11,500						16,500	15,000	9,137
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	9,000	3,000						12,000	14,000	10,029
Traffic Control and Safety	15	3,500							3,500	1,500	2,655
Snow Removal	16	6,000	4,000						10,000	9,500	11,877
Highway Engineering	17								0	0	0
Street Cleaning	18	4,000	1,000						5,000	4,000	3,777
Airport (if not Enterprise)	19								0	0	0
Garbage (if not Enterprise)	20								0	0	0
Other Public Works	21	3,800							3,800	3,000	0
TOTAL (lines 12 - 21)	22	31,300	19,500				0		50,800	47,000	37,475
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	1,000							1,000	1,000	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	1,000	0				0		1,000	1,000	0
CULTURE & RECREATION											
Library Services	31	3,134							3,134	2,822	0
Museum, Band and Theater	32								0	0	0
Parks	33	1,500							1,500	1,500	1,904
Recreation	34	1,500							1,500	1,500	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	6,134	0				0		6,134	5,822	1,904

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									0	0	0
Economic Development	40									0	1,000	0
Housing and Urban Renewal	41									0	0	0
Planning & Zoning	42									0	1,000	0
Other Com & Econ Development	43									0	0	0
	44											
TOTAL (lines 39 - 44)	45		0	0	0			0		0	2,000	0
GENERAL GOVERNMENT												
Mayor, Council, & City Manager	46		5,500							5,500	2,500	5,524
Clerk, Treasurer, & Finance Adm.	47		30,000							30,000	26,000	40,722
Elections	48		1,100							1,100	0	830
Legal Services & City Attorney	49		25,000							25,000	12,000	12,633
City Hall & General Buildings	50		50,000							50,000	12,000	57,386
Tort Liability	51		1,800							1,800	1,700	1,870
Other General Government	52		100,000							100,000	119,000	0
TOTAL (lines 46 - 52)	53		213,400	0	0			0		213,400	173,200	118,965
DEBT SERVICE	54					0				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		281,043	19,500	0	0	0	0		300,543	258,278	182,338
BUSINESS TYPE ACTIVITIES												
Proprietary: Enterprise & Budgeted ISF												
Water Utility	59							95,000		95,000	85,000	604,976
Sewer Utility	60							70,000		70,000	46,000	37,314
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							165,000		165,000	131,000	642,290
TOTAL ALL EXPENDITURES (lines 58+74)	74		281,043	19,500	0	0	0	0	165,000	465,543	389,278	824,628
Regular Transfers Out	75			29,590					28,263	57,853	0	0
Internal TIF Loan / Repayment Transfers Out	76								0	0	0	0
Total ALL Transfers Out	77		0	29,590	0	0	0	0	28,263	57,853	0	0
Total Expenditures & Fund Transfers Out (lines 75+76)	78		281,043	49,090	0	0	0	0	193,263	523,396	389,278	824,628
Ending Fund Balance June 30	79		-245,230	219,593	0	58,035	0	0	75,734	108,132	222,107	199,396

* 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	78,787	8,867		17,351	0			105,005	83,545	75,361
	2								0	0	0
	3	78,787	8,867		17,351	0			105,005	83,545	75,361
	4								0	2,500	0
	5								0	0	0
Other City Taxes:											
	6	1,171	133		259	0			1,563	1,444	1,356
	7								0	1,000	0
	8								0	0	0
	9								0	0	0
	10								0	0	0
	11								0	0	0
	12	41,000							41,000	40,000	39,624
	13	42,171	133		259	0			42,563	42,444	40,980
	14	4,000							4,000	1,500	3,142
	15	3,000							3,000	44,000	774
Intergovernmental:											
	16								0	0	0
	17		27,023						27,023	27,000	25,669
	18	732	83	0	162	0		0	977	0	0
	19								0	30,000	0
	20	732	27,106	0	162	0		0	28,000	57,000	25,669
Charges for Fees & Service:											
	21							105,000	105,000	95,000	76,858
	22							60,000	60,000	70,000	53,662
	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								0	0	0
	34	0	0		0	0		165,000	165,000	165,000	130,520
	35								0	0	0
	36	3,000						1,000	4,000	16,000	4,180
Other Financing Sources:											
	37	17,590			40,263				57,853	0	0
	38								0	0	0
	39	17,590	0	0	40,263	0	0	0	57,853	0	0
	40								0	0	358,731
	41								0	0	0
	42	17,590	0	0	40,263	0	0	0	57,853	0	358,731
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)											
	43	149,280	36,106	0	58,035	0	0	166,000	409,421	411,989	639,357
	44	-113,467	232,577	0	0	0	0	102,997	222,107	199,396	384,667
	45	35,813	268,683	0	58,035	0	0	268,997	631,528	611,385	1,024,024

CITY OF
Middletown
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	78,787	8,867		17,351	0			105,005	83,545	75,361
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	78,787	8,867		17,351	0			105,005	83,545	75,361
Delinquent Property Taxes	4	0	0		0	0			0	2,500	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	42,171	133		259	0			42,563	42,444	40,980
Licenses & Permits	7	4,000	0					0	4,000	1,500	3,142
Use of Money and Property	8	3,000	0	0	0	0	0	0	3,000	44,000	774
Intergovernmental	9	732	27,106	0	162	0		0	28,000	57,000	25,669
Charges for Fees & Service	10	0	0		0	0		165,000	165,000	165,000	130,520
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	3,000	0		0	0		1,000	4,000	16,000	4,180
Sub-Total Revenues	13	131,690	36,106	0	17,772	0		166,000	351,568	411,989	280,626
Other Financing Sources:											
Total Transfers In	14	17,590	0	0	40,263	0		0	57,853	0	0
Proceeds of Debt	15	0	0	0	0	0		0	0	0	358,731
Proceeds of Capital Asset Sales	16	0	0	0	0	0		0	0	0	0
Total Revenues and Other Sources	17	149,280	36,106	0	58,035	0		166,000	409,421	411,989	639,357
Expenditures & Other Financing Uses											
Public Safety	18	29,209	0	0					29,209	29,256	23,994
Public Works	19	31,300	19,500	0					50,800	47,000	37,475
Health and Social Services	20	1,000	0	0					1,000	1,000	0
Culture and Recreation	21	6,134	0	0					6,134	5,822	1,904
Community and Economic Development	22	0	0	0					0	2,000	0
General Government	23	213,400	0	0					213,400	173,200	118,965
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	281,043	19,500	0	0	0			300,543	258,278	182,338
Business Type Proprietary: Enterprise & ISF	27							165,000	165,000	131,000	642,290
Total Gov & Bus Type Expenditures	28	281,043	19,500	0	0	0		165,000	465,543	389,278	824,628
Total Transfers Out	29	0	29,590	0	0	0		28,263	57,853	0	0
Total ALL Expenditures/Fund Transfers Out	30	281,043	49,090	0	0	0		193,263	523,396	389,278	824,628
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	 -131,763	 -12,984	 0	 58,035	 0		 -27,263	 -113,975	 22,711	 -185,271
Beginning Fund Balance July 1	33	-113,467	232,577	0	0	0		102,997	222,107	199,396	384,667
Ending Fund Balance June 30	34	-245,230	219,593	0	58,035	0		75,734	108,132	222,107	199,396

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

City Name: Middletown

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) Pioneer Subdivision Water Replacement Project	626,532	8/13/2014	13,041	44,832		57,873	40,263	17,610
(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			13,041	44,832	0	57,873	40,263	17,610

