

49-456

Adoption of Budget and Certification of City Taxes

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

The City of: Monmouth County Name: JACKSON Date Budget Adopted: 2/11/2015
(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.

563 673 5791

Telephone Number

Signature

County Auditor Date Stamp

January 1, 2014 Property Valuations

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	2a <u>1,822,455</u>	2b <u>1,686,456</u>	153
DEBT SERVICE	3a <u>1,822,455</u>	3b <u>1,686,456</u>	
Ag Land	4a <u>285,065</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 14,762	13,660	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 0	0	52 0
12(21)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462 1,495	1,383	465 0.82032
(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 16,257	15,043	
384.1	3.00375	Ag Land	26 856	856	63 3.00375
Total General Fund Tax Levies (25 + 26)			27 17,113	15,899	Do Not Add
Special Revenue Levies					
384.8	0.27000	Emergency (if general fund at levy limit)	28 492	455	64 0.27000
384.6	Amt Nec	Police & Fire Retirement	29	0	0
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30 2,645	2,448	1.45134
Rules	Amt Nec	Other Employee Benefits	31 2,589	2,396	1.42061
Total Employee Benefit Levies (29,30,31)			32 5,234	4,844	65 2.87195
Sub Total Special Revenue Levies (28+32)			33 5,726	5,299	
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 5,726	5,299	
384.4	Amt Nec	Debt Service Levy 76.10(6)	40 4,309	3,987	70 2.36439
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41	0	71 0
Total Property Taxes (27+39+40+41)			42 27,148	25,185	72 14.42666

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

Monmouth

		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	73,995	14,442	0	0	0	0	88,437	29,020	117,457
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	33,666	197,655	0	0	0	0	231,321	41,215	272,536
Actual Expenditures Except End Bal (pg 12, line 259) *	3	112,608	167,535	0	0	0	0	280,143	51,040	331,183
Ending Fund Balance June 30 (pg 12, line 261) *	4	-4,947	44,562	0	0	0	0	39,615	19,195	58,810
(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	-4,947	44,562	0	0	0	0	39,615	19,195	58,810
Re-Est Revenues	6	51,584	12,540	0	0	0	0	64,124	43,000	107,124
Re-Est Expenditures	7	41,289	10,100	0	0	0	0	51,389	26,545	77,934
Ending Fund Balance	8	5,348	47,002	0	0	0	0	52,350	35,650	88,000
(3)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2016										
Beginning Fund Balance	9	5,348	47,002	0	0	0	0	52,350	35,650	88,000
Revenues	10	44,923	23,251	0	4,309	80,000	0	152,483	53,475	205,958
Expenditures	11	30,183	15,000	0	0	0	0	45,183	110,500	155,683
Ending Fund Balance	12	20,088	55,253	0	4,309	80,000	0	159,650	-21,375	138,275

* 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 Monmouth

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.	<input style="width: 100px;" type="text" value="0"/>	<u>0</u>
2 <u>Support of a Local Emerg.Mgmt.Comm.</u>	1,495	1,383
3 TOTAL FOR FISCAL YEAR 2014	1,495	1,383

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								0	0	0
Jail	2								0	0	0
Emergency Management	3	475							475	495	421
Flood Control	4								0	0	0
Fire Department	5	508							508	510	2,896
Ambulance	6								0	0	0
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	0	0
Animal Control	9	50							50	50	65
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	1,033	0				0		1,033	1,055	3,382
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12		7,500						7,500	7,500	9,286
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	1,800							1,800	1,805	1,628
Traffic Control and Safety	15								0	0	0
Snow Removal	16		1,500						1,500	2,000	5,880
Highway Engineering	17								0	0	0
Street Cleaning	18	400							400	600	600
Airport (if not Enterprise)	19								0	0	0
Garbage (if not Enterprise)	20	1,200							1,200	10,524	11,344
Other Public Works	21		2,500						2,500	1,500	6,246
TOTAL (lines 12 - 21)	22	3,400	11,500				0		14,900	23,929	34,984
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								0	0	0
Other Health and Social Services	29								0	0	0
TOTAL (lines 23 - 29)	30	0	0				0		0	0	0
CULTURE & RECREATION											
Library Services	31	100							100	100	105
Museum, Band and Theater	32								0	0	0
Parks	33	500							500	0	621
Recreation	34								0	0	0
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36								0	100	0
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	600	0				0		600	200	726

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	100							100	50	0
Economic Development	40								0	0	65
Housing and Urban Renewal	41								0	0	83,490
Planning & Zoning	42								0	0	0
Other Com & Econ Development	43								0	0	175
	44										
TOTAL (lines 39 - 44)	45	100	0	0			0		100	50	83,730
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46	1,550							1,550	2,600	1,528
Clerk, Treasurer, & Finance Adm.	47	6,300							6,300	5,460	5,800
Elections	48	1,200							1,200	800	725
Legal Services & City Attorney	49	2,500							2,500	4,000	78
City Hall & General Buildings	50	9,500							9,500	2,345	12,930
Tort Liability	51	4,000							4,000	4,450	3,910
Other General Government	52		3,500						3,500	2,500	3,151
TOTAL (lines 46 - 52)	53	25,050	3,500	0			0		28,550	22,155	28,122
DEBT SERVICE	54								0	0	3,608
Gov Capital Projects	55								0	4,000	125,591
TIF Capital Projects	56								0	0	0
TOTAL CAPITAL PROJECTS	57	0	0	0		0	0		0	4,000	125,591
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58	30,183	15,000	0	0	0	0		45,183	51,389	280,143
BUSINESS TYPE ACTIVITIES											
Proprietary: Enterprise & Budgeted ISF											
Water Utility	59						85,000	85,000	11,545	10,461	
Sewer Utility	60						10,500	10,500	10,000	9,995	
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						15,000	15,000	5,000	30,584	
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						110,500	110,500	26,545	51,040	
TOTAL ALL EXPENDITURES (lines 58+74)	74	30,183	15,000	0	0	0	110,500	155,683	77,934	331,183	
Regular Transfers Out	75							0	0	0	
Internal TIF Loan / Repayment Transfers Out	76							0	0	0	
Total ALL Transfers Out	77	0	0	0	0	0	0	0	0	0	
Total Expenditures & Fund Transfers Out (lines 75+76)	78	30,183	15,000	0	0	0	110,500	155,683	77,934	331,183	
Ending Fund Balance June 30	79	20,088	55,253	0	4,309	80,000	0	-21,375	138,275	88,000	58,810

* 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	15,899	5,299		3,987	0			25,185	24,524	18,647
	2								0	0	0
	3	15,899	5,299		3,987	0			25,185	24,524	18,647
	4								0	0	0
	5								0	0	0
Other City Taxes:											
	6	1,214	427		322	0			1,963	0	0
	7								0	0	0
	8								0	0	0
	9								0	0	0
	10								0	0	0
	11								0	0	0
	12	12,585							12,585	12,560	11,581
	13	13,799	427		322	0			14,548	12,560	11,581
	14	2,500							2,500	500	490
	15	2,000	3,000						5,000	2,500	2,102
Intergovernmental:											
	16								0	0	180,927
	17		14,525						14,525	12,540	11,318
	18	0	0	0	0	80,000		0	80,000	0	5,200
	19								0	2,500	1,051
	20	0	14,525	0	0	80,000		0	94,525	15,040	198,496
Charges for Fees & Service:											
	21	5,200						18,525	23,725	17,000	14,935
	22	5,200						22,450	27,650	25,000	16,560
	23								0	0	0
	24								0	0	0
	25								0	0	0
	26								0	0	0
	27							12,500	12,500	10,000	9,720
	28								0	0	0
	29								0	0	0
	30								0	0	0
	31								0	0	0
	32								0	0	0
	33	200							200	0	0
	34	10,600	0		0	0		53,475	64,075	52,000	41,215
	35	100							100	0	0
	36	25							25	0	5
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
Total Revenues except for beginning fund balance											
	43	44,923	23,251	0	4,309	80,000	0	53,475	205,958	107,124	272,536
	44	5,348	47,002	0	0	0	0	35,650	88,000	58,810	117,457
	45	50,271	70,253	0	4,309	80,000	0	89,125	293,958	165,934	389,993

CITY OF Monmouth
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	15,899	5,299		3,987	0			25,185	24,524	18,647
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	15,899	5,299		3,987	0			25,185	24,524	18,647
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	13,799	427		322	0			14,548	12,560	11,581
Licenses & Permits	7	2,500	0					0	2,500	500	490
Use of Money and Property	8	2,000	3,000	0	0	0	0	0	5,000	2,500	2,102
Intergovernmental	9	0	14,525	0	0	80,000		0	94,525	15,040	198,496
Charges for Fees & Service	10	10,600	0		0	0		53,475	64,075	52,000	41,215
Special Assessments	11	100	0		0	0		0	100	0	0
Miscellaneous	12	25	0		0	0		0	25	0	5
Sub-Total Revenues	13	44,923	23,251	0	4,309	80,000	0	53,475	205,958	107,124	272,536
Other Financing Sources:											
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	44,923	23,251	0	4,309	80,000	0	53,475	205,958	107,124	272,536
Expenditures & Other Financing Uses											
Public Safety	18	1,033	0	0					1,033	1,055	3,382
Public Works	19	3,400	11,500	0					14,900	23,929	34,984
Health and Social Services	20	0	0	0					0	0	0
Culture and Recreation	21	600	0	0					600	200	726
Community and Economic Development	22	100	0	0					100	50	83,730
General Government	23	25,050	3,500	0					28,550	22,155	28,122
Debt Service	24	0	0	0	0				0	0	3,608
Capital Projects	25	0	0	0		0			0	4,000	125,591
Total Government Activities Expenditures	26	30,183	15,000	0	0	0	0		45,183	51,389	280,143
Business Type Proprietary: Enterprise & ISF	27							110,500	110,500	26,545	51,040
Total Gov & Bus Type Expenditures	28	30,183	15,000	0	0	0	0	110,500	155,683	77,934	331,183
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	30,183	15,000	0	0	0	0	110,500	155,683	77,934	331,183
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	14,740	8,251	0	4,309	80,000	0	-57,025	50,275	29,190	-58,647
Beginning Fund Balance July 1	33	5,348	47,002	0	0	0	0	35,650	88,000	58,810	117,457
Ending Fund Balance June 30	34	20,088	55,253	0	4,309	80,000	0	-21,375	138,275	88,000	58,810

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

City Name: Monmouth

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) Sewer Revenue Bond	75,620	4/5/2013	3,000	1,146	163	4,309		4,309
(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			3,000	1,146	163	4,309	0	4,309

AFFIDAVIT OF POSTING

City of Monmouth, Iowa

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

The Notice of Public Hearing for the proposed city budget for the City of Monmouth was posted on January 28, 2015 at the following locations:

City Hall

Location #1

The Hound Dog

Location #2

US Post Office

Location #3

Attested to on behalf of the City of Monmouth by:

[Stephanie VonBehren](#)

Print Name

Signature

Date