

08-063

Adoption of Budget and Certification of City Taxes

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

The City of: Pilot Mound County Name: BOONE Date Budget Adopted: 3/3/2015
(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.

515-275-3171
Telephone Number

Signature

County Auditor Date Stamp

January 1, 2014 Property Valuations

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	2a <u>2,587,192</u>	2b <u>2,554,559</u>	173
DEBT SERVICE	3a <u>2,587,192</u>	3b <u>2,554,559</u>	
Ag Land	4a <u>418,915</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 20,956	20,692	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 7,000	6,912	52 2.70564
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 _____	0	61 0
28E.22	1.50000	Unified Law Enforcement	24 _____	0	62 0
		Total General Fund Regular Levies (5 thru 24)	25 27,956	27,604	
384.1	3.00375	Ag Land	26 1,235	1,235	63 2.94809
		Total General Fund Tax Levies (25 + 26)	27 29,191	28,839	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 1,550	1,530	0.59911
Rules	Amt Nec	Other Employee Benefits	31 _____	0	0
		Total Employee Benefit Levies (29,30,31)	32 1,550	1,530	65 0.59911
		Sub Total Special Revenue Levies (28+32)	33 1,550	1,530	
		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 1,550	1,530	
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 30,741	30,369	72 11.40475

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

Pilot Mound

		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	197,222	38,433	0	0	0	0	235,655	38,433	274,088	
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	57,118	16,592	0	0	0	0	73,710	45,394	119,104	
Actual Expenditures Except End Bal (pg 12, line 259) *	3	75,540	7,822	0	0	0	0	83,362	43,304	126,666	
Ending Fund Balance June 30 (pg 12, line 261) *	4	178,800	47,203	0	0	0	0	226,003	40,523	266,526	
(2)											
** Re-Estimated FY 2015											
Beginning Fund Balance	5	178,800	47,203	0	0	0	0	226,003	40,523	266,526	
Re-Est Revenues	6	40,056	20,500	0	0	0	0	60,556	51,000	111,556	
Re-Est Expenditures	7	67,320	35,000	0	0	0	0	102,320	43,304	145,624	
Ending Fund Balance	8	151,536	32,703	0	0	0	0	184,239	48,219	232,458	
(3)											
** Budget FY 2016											
Beginning Fund Balance	9	151,536	32,703	0	0	0	0	184,239	48,219	232,458	
Revenues	10	29,191	20,650	0	0	0	0	49,841	8,000	57,841	
Expenditures	11	43,720	0	0	0	0	0	43,720	0	43,720	
Ending Fund Balance	12	137,007	53,353	0	0	0	0	190,360	56,219	246,579	

* 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 _____ **Pilot Mound**

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 (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	300							300	300	0
Flood Control	4								0	0	0
Fire Department	5	400							400	400	584
Ambulance	6								0	0	0
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8	2,000							2,000	2,000	2,218
Animal Control	9	325							325	325	594
Other Public Safety	10								0	0	1,856
TOTAL (lines 1 - 10)	11	3,025	0				0		3,025	3,025	5,252
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	5,000							5,000	40,000	7,393
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	6,000							6,000	6,000	5,200
Traffic Control and Safety	15								0	0	0
Snow Removal	16	2,500							2,500	2,500	905
Highway Engineering	17								0	0	0
Street Cleaning	18								0	0	0
Airport <i>(if not Enterprise)</i>	19								0	0	0
Garbage <i>(if not Enterprise)</i>	20	15,500							15,500	15,500	17,916
Other Public Works	21								0	0	2,182
TOTAL (lines 12 - 21)	22	29,000	0				0		29,000	64,000	33,596
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	1,000							1,000	1,000	526
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	526
CULTURE & RECREATION											
Library Services	31	295							295	295	281
Museum, Band and Theater	32								0	0	0
Parks	33	1,500							1,500	1,500	855
Recreation	34	8,900							8,900	0	10,825
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36								0	8,900	7,217
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	10,695	0				0		10,695	10,695	19,178

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	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
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46								0	1,800	1,601
Clerk, Treasurer, & Finance Adm.	47								0	7,200	5,875
Elections	48								0	600	512
Legal Services & City Attorney	49								0	300	0
City Hall & General Buildings	50								0	200	6,700
Tort Liability	51								0	7,500	5,408
Other General Government	52								0	6,000	4,714
TOTAL (lines 46 - 52)	53	0	0	0			0		0	23,600	24,810
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	43,720	0	0	0	0	0		43,720	102,320	83,362
BUSINESS TYPE ACTIVITIES											
Proprietary: Enterprise & Budgeted ISF											
Water Utility	59								0	21,000	20,922
Sewer Utility	60								0	22,304	22,382
Electric Utility	61								0	0	0
Gas Utility	62								0	0	0
Airport	63								0	0	0
Landfill/Garbage	64								0	0	0
Transit	65								0	0	0
Cable TV, Internet & Telephone	66								0	0	0
Housing Authority	67								0	0	0
Storm Water Utility	68								0	0	0
Other Business Type (city hosp., ISF, parking, etc.)	69								0	0	0
Enterprise DEBT SERVICE	70								0	0	0
Enterprise CAPITAL PROJECTS	71								0	0	0
Enterprise TIF CAPITAL PROJECTS	72								0	0	0
TOTAL Business Type Expenditures (lines 59 - 73)	73							0	0	43,304	43,304
TOTAL ALL EXPENDITURES (lines 58+74)	74	43,720	0	0	0	0	0	0	43,720	145,624	126,666
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	0
Total Expenditures & Fund Transfers Out (lines 75+76)	78	43,720	0	0	0	0	0	0	43,720	145,624	126,666
Ending Fund Balance June 30	79	137,007	53,353	0	0	0	0	56,219	246,579	232,458	266,526

* 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											
Taxes Levied on Property	1	28,839	1,530		0	0			30,369	20,956	27,167
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	28,839	1,530		0	0			30,369	20,956	27,167
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	352	20		0	0			372	0	0
Utility franchise tax (Iowa Code Chapter 364.2)	7								0	0	0
Parimutuel wager tax	8								0	0	0
Gaming wager tax	9								0	0	0
Mobile Home Taxes	10								0	0	0
Hotel/Motel Taxes	11								0	0	0
Other Local Option Taxes	12		11,000						11,000	11,000	11,626
Subtotal - Other City Taxes (lines 6 thru 12)	13	352	11,020		0	0			11,372	11,000	11,626
Licenses & Permits	14		100					8,000	8,100	100	0
Use of Money & Property	15		8,000						8,000	8,000	5,068
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17								0	14,000	11,023
Other State Grants & Reimbursements	18	0	0	0	0	0		0	0	6,500	0
Local Grants & Reimbursements	19								0	0	5,569
Subtotal - Intergovernmental (lines 16 thru 19)	20	0	0	0	0	0		0	0	20,500	16,592
Charges for Fees & Service:											
Water Utility	21								0	26,000	22,804
Sewer Utility	22								0	25,000	22,590
Electric Utility	23								0	0	0
Gas Utility	24								0	0	0
Parking	25								0	0	0
Airport	26								0	0	0
Landfill/Garbage	27								0	0	13,257
Hospital	28								0	0	0
Transit	29								0	0	0
Cable TV, Internet & Telephone	30								0	0	0
Housing Authority	31								0	0	0
Storm Water Utility	32								0	0	0
Other Fees & Charges for Service	33								0	0	0
Subtotal - Charges for Service (lines 21 thru 33)	34	0	0		0	0	0	0	0	51,000	58,651
Special Assessments	35								0	0	0
Miscellaneous	36								0	0	0
Other Financing Sources:											
Regular Operating Transfers In	37								0	0	0
Internal TIF Loan Transfers In	38								0	0	0
Subtotal ALL Operating Transfers In	39	0	0	0	0	0	0	0	0	0	0
Proceeds of Debt (Excluding TIF Internal Borrowing)	40								0	0	0
Proceeds of Capital Asset Sales	41								0	0	0
Subtotal-Other Financing Sources (lines 38 thru 40)	42	0	0	0	0	0	0	0	0	0	0
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43	29,191	20,650	0	0	0	0	8,000	57,841	111,556	119,104
Beginning Fund Balance July 1	44	151,536	32,703	0	0	0	0	48,219	232,458	266,526	274,088
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	180,727	53,353	0	0	0	0	56,219	290,299	378,082	393,192

CITY OF Pilot Mound
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	28,839	1,530		0	0			30,369	20,956	27,167
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	28,839	1,530		0	0			30,369	20,956	27,167
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	352	11,020		0	0			11,372	11,000	11,626
Licenses & Permits	7	0	100					8,000	8,100	100	0
Use of Money and Property	8	0	8,000	0	0	0	0	0	8,000	8,000	5,068
Intergovernmental	9	0	0	0	0	0		0	0	20,500	16,592
Charges for Fees & Service	10	0	0		0	0	0	0	0	51,000	58,651
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	0	0		0	0		0	0	0	0
Sub-Total Revenues	13	29,191	20,650	0	0	0	0	8,000	57,841	111,556	119,104
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	29,191	20,650	0	0	0	0	8,000	57,841	111,556	119,104
Expenditures & Other Financing Uses											
Public Safety	18	3,025	0	0					3,025	3,025	5,252
Public Works	19	29,000	0	0					29,000	64,000	33,596
Health and Social Services	20	1,000	0	0					1,000	1,000	526
Culture and Recreation	21	10,695	0	0					10,695	10,695	19,178
Community and Economic Development	22	0	0	0					0	0	0
General Government	23	0	0	0					0	23,600	24,810
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	43,720	0	0	0	0	0	0	43,720	102,320	83,362
Business Type Proprietary: Enterprise & ISF	27							0	0	43,304	43,304
Total Gov & Bus Type Expenditures	28	43,720	0	0	0	0	0	0	43,720	145,624	126,666
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	43,720	0	0	0	0	0	0	43,720	145,624	126,666
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-14,529	20,650	0	0	0		8,000	14,121	-34,068	-7,562
Beginning Fund Balance July 1	33	151,536	32,703	0	0	0	0	48,219	232,458	266,526	274,088
Ending Fund Balance June 30	34	137,007	53,353	0	0	0	0	56,219	246,579	232,458	266,526

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

City Name: Pilot Mound

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

