

44-417

Adoption of Budget and Certification of City Taxes

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

The City of: Salem County Name: HENRY 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.

319-258-4531

Telephone Number

Signature

County Auditor Date Stamp

January 1, 2014 Property Valuations

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	4,924,085	4,724,154	383
DEBT SERVICE	4,924,085	4,724,154	
Ag Land	79,224		

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 39,885	38,266	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 21,230	20,368	52 4.31146
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 61,115	58,634	
384.1	3.00375	Ag Land	26 238	238	63 3.00375
Total General Fund Tax Levies (25 + 26)			27 61,353	58,872	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 8,245	7,910	1.67442
Rules	Amt Nec	Other Employee Benefits	31 10,863	10,422	2.20610
Total Employee Benefit Levies (29,30,31)			32 19,108	18,332	65 3.88052
Sub Total Special Revenue Levies (28+32)			33 19,108	18,332	
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 19,108	18,332	
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 80,461	77,204	72 16.29198

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 **Salem**

		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	58,799	40,013	0	0	0	0	98,812	118,715	217,527
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	98,219	27,743	0	0	31,257	0	157,219	155,803	313,022
Actual Expenditures Except End Bal (pg 12, line 259) *	3	149,928	25,034	0	0	7,313	0	182,275	117,366	299,641
Ending Fund Balance June 30 (pg 12, line 261) *	4	7,090	42,722	0	0	23,944	0	73,756	157,152	230,908
(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	7,090	42,722	0	0	23,944	0	73,756	157,152	230,908
Re-Est Revenues	6	103,999	49,950	0	0	30,000	0	183,949	146,928	330,877
Re-Est Expenditures	7	85,355	42,880	0	0	0	0	128,235	220,171	348,406
Ending Fund Balance	8	25,734	49,792	0	0	53,944	0	129,470	83,909	213,379
(3)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2016										
Beginning Fund Balance	9	25,734	49,792	0	0	53,944	0	129,470	83,909	213,379
Revenues	10	120,508	49,108	0	0	64,000	0	233,616	157,882	391,498
Expenditures	11	95,400	48,100	0	0	0	0	143,500	169,164	312,664
Ending Fund Balance	12	50,842	50,800	0	0	117,944	0	219,586	72,627	292,213

* 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 _____ **Salem**

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								0	0	0
Flood Control	4								0	0	0
Fire Department	5	26,000							26,000	19,200	22,759
Ambulance	6								0	0	0
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	26,000	0				0		26,000	19,200	22,759
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12		40,000						40,000	27,590	48,710
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		8,100						8,100	8,000	7,788
Traffic Control and Safety	15								0	0	0
Snow Removal	16	2,000							2,000	2,000	350
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	38,000							38,000	38,000	34,286
Other Public Works	21								0	2,500	961
TOTAL (lines 12 - 21)	22	40,000	48,100				0		88,100	78,090	92,095
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	9,000							9,000	9,000	4,616
Museum, Band and Theater	32	1,500							1,500	500	0
Parks	33	2,000							2,000	0	4,430
Recreation	34	500							500	500	0
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36								0	0	4,264
Other Culture and Recreation	37	700							700	0	0
TOTAL (lines 31 - 37)	38	13,700	0				0		13,700	10,000	13,310

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
TOTAL (lines 39 - 44)	45		0	0	0			0		0	0	0
GENERAL GOVERNMENT												
Mayor, Council, & City Manager	46		2,900							2,900	2,730	194
Clerk, Treasurer, & Finance Adm.	47		3,900							3,900	0	1,161
Elections	48		800							800	740	740
Legal Services & City Attorney	49		3,600							3,600	3,375	1,800
City Hall & General Buildings	50		4,500							4,500	8,100	8,090
Tort Liability	51									0	0	0
Other General Government	52									0	6,000	42,126
TOTAL (lines 46 - 52)	53		15,700	0	0			0		15,700	20,945	54,111
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		95,400	48,100	0	0	0	0		143,500	128,235	182,275
BUSINESS TYPE ACTIVITIES												
Proprietary: Enterprise & Budgeted ISF												
Water Utility	59								49,600	49,600	62,600	60,920
Sewer Utility	60								25,800	25,800	25,807	22,160
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	38,000	34,286
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								33,600	33,600	33,600	0
Enterprise CAPITAL PROJECTS	71								13,282	13,282	13,282	0
Enterprise TIF CAPITAL PROJECTS	72								0	0	0	0
TOTAL Business Type Expenditures (lines 59 - 73)	73								122,282	122,282	173,289	117,366
TOTAL ALL EXPENDITURES (lines 58+74)	74		95,400	48,100	0	0	0	0	122,282	265,782	301,524	299,641
Regular Transfers Out	75								46,882	46,882	46,882	0
Internal TIF Loan / Repayment Transfers Out	76								0	0	0	0
Total ALL Transfers Out	77		0	0	0	0	0	0	46,882	46,882	46,882	0
Total Expenditures & Fund Transfers Out (lines 75+76)	78		95,400	48,100	0	0	0	0	169,164	312,664	348,406	299,641
Ending Fund Balance June 30	79		50,842	50,800	0	0	117,944	0	72,627	292,213	213,379	230,908

* 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	58,872	18,332		0	0			77,204	59,440	63,782
	2								0	0	0
	3	58,872	18,332		0	0			77,204	59,440	63,782
	4								0	0	1,014
	5								0	0	0
Other City Taxes:											
	6	2,481	776		0	0			3,257	2,564	0
	7								0	955	0
	8								0	0	0
	9								0	0	0
	10								0	0	0
	11								0	0	0
	12					31,000			31,000	30,000	31,257
	13	2,481	776		0	31,000			34,257	33,519	31,257
	14	955							955	0	780
	15								0	0	17,631
Intergovernmental:											
	16								0	0	0
	17		30,000						30,000	27,590	27,743
	18	0	0	0	0	0		0	0	0	0
	19	15,200							15,200	25,400	15,602
	20	15,200	30,000	0	0	0		0	45,200	52,990	43,345
Charges for Fees & Service:											
	21							73,000	73,000	64,685	82,902
	22							38,000	38,000	35,361	36,216
	23								0	0	0
	24								0	0	0
	25								0	0	0
	26								0	0	0
	27	43,000							43,000	38,000	36,095
	28								0	0	0
	29								0	0	0
	30								0	0	0
	31								0	0	0
	32								0	0	0
	33					33,000			33,000	0	0
	34	43,000	0		0	33,000	0	111,000	187,000	138,046	155,213
	35								0	0	0
	36								0	0	0
Other Financing Sources:											
	37							46,882	46,882	46,882	0
	38								0	0	0
	39	0	0	0	0	0	0	46,882	46,882	46,882	0
	40								0	0	0
	41								0	0	0
	42	0	0	0	0	0	0	46,882	46,882	46,882	0
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)											
	43	120,508	49,108	0	0	64,000	0	157,882	391,498	330,877	313,022
	44	25,734	49,792	0	0	53,944	0	83,909	213,379	230,908	217,527
	45	146,242	98,900	0	0	117,944	0	241,791	604,877	561,785	530,549

CITY OF Salem

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	58,872	18,332		0	0			77,204	59,440	63,782
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	58,872	18,332		0	0			77,204	59,440	63,782
Delinquent Property Taxes	4	0	0		0	0			0	0	1,014
TIF Revenues	5			0					0	0	0
Other City Taxes	6	2,481	776		0	31,000			34,257	33,519	31,257
Licenses & Permits	7	955	0					0	955	0	780
Use of Money and Property	8	0	0	0	0	0	0	0	0	0	17,631
Intergovernmental	9	15,200	30,000	0	0	0		0	45,200	52,990	43,345
Charges for Fees & Service	10	43,000	0		0	33,000		111,000	187,000	138,046	155,213
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	120,508	49,108	0	0	64,000	0	111,000	344,616	283,995	313,022
Other Financing Sources:											
Total Transfers In	14	0	0	0	0	0		46,882	46,882	46,882	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	120,508	49,108	0	0	64,000	0	157,882	391,498	330,877	313,022
Expenditures & Other Financing Uses											
Public Safety	18	26,000	0	0			0		26,000	19,200	22,759
Public Works	19	40,000	48,100	0			0		88,100	78,090	92,095
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	13,700	0	0			0		13,700	10,000	13,310
Community and Economic Development	22	0	0	0			0		0	0	0
General Government	23	15,700	0	0			0		15,700	20,945	54,111
Debt Service	24	0	0	0	0		0		0	0	0
Capital Projects	25	0	0	0		0	0		0	0	0
Total Government Activities Expenditures	26	95,400	48,100	0	0	0	0		143,500	128,235	182,275
Business Type Proprietary: Enterprise & ISF	27							122,282	122,282	173,289	117,366
Total Gov & Bus Type Expenditures	28	95,400	48,100	0	0	0	0	122,282	265,782	301,524	299,641
Total Transfers Out	29	0	0	0	0	0	0	46,882	46,882	46,882	0
Total ALL Expenditures/Fund Transfers Out	30	95,400	48,100	0	0	0	0	169,164	312,664	348,406	299,641
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	25,108	1,008	0	0	64,000	0	-11,282	78,834	-17,529	13,381
Beginning Fund Balance July 1	33	25,734	49,792	0	0	53,944	0	83,909	213,379	230,908	217,527
Ending Fund Balance June 30	34	50,842	50,800	0	0	117,944	0	72,627	292,213	213,379	230,908

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

City Name: Salem

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) Water			6,591	1,967		8,558	8,558	0
(3) Sewer			4,035	7,047		11,082	11,082	0
(4) Capital Improvements			4,924	8,358		13,282	13,282	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			15,550	17,372	0	32,922	32,922	0

