

71-666

Adoption of Budget and Certification of City Taxes

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

The City of: Sutherland County Name: O'BRIEN Date Budget Adopted: 3/2/2015
(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.

712-446-2243
Telephone Number

Signature

County Auditor Date Stamp		January 1, 2014 Property Valuations				Last Official Census
		With Gas & Electric		Without Gas & Electric		
Regular	2a	9,814,126	2b	9,331,802	649	
DEBT SERVICE	3a	12,905,143	3b	12,422,819		
Ag Land	4a	276,533				

Code Sec.	Dollar Limit	Purpose	(A) Request with Utility Replacement		(B) Property Taxes Levied		(C) Rate	
384.1	8.10000	Regular General levy	5	79,494	75,588	43	8.10000	
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	52	0	
12(21)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462		0	465	0	
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	2,650	2,520	61	0.27000	
28E.22	1.50000	Unified Law Enforcement	24		0	62	0	
Total General Fund Regular Levies (5 thru 24)			25	82,144	78,108			
384.1	3.00375	Ag Land	26	830	830	63	3.00145	
Total General Fund Tax Levies (25 + 26)			27	82,974	78,938		Do Not Add	
Special Revenue Levies								
384.8	0.27000	Emergency (if general fund at levy limit)	28	2,647	2,517	64	0.26971	
384.6	Amt Nec	Police & Fire Retirement	29		0		0	
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30	40,000	38,034		4.07576	
Rules	Amt Nec	Other Employee Benefits	31	33,000	31,378		3.36250	
Total Employee Benefit Levies (29,30,31)			32	73,000	69,412	65	7.43826	
Sub Total Special Revenue Levies (28+32)			33	75,647	71,929			
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	75,647	71,929			
384.4	Amt Nec	Debt Service Levy 76.10(6)	40	27,560	26,530	70	2.13558	
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41		0	71	0	
Total Property Taxes (27+39+40+41)			42	186,181	177,397	72	18.21355	

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.

Fund Balance Worksheet for City of **Sutherland**

		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	781,456	0	0	0	0	0	781,456	0	781,456
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	353,217	101,940	98,298	27,523	0	0	580,978	256,506	837,484
Actual Expenditures Except End Bal (pg 12, line 259) *	3	354,689	101,940	98,298	27,028	0	0	581,955	258,518	840,473
Ending Fund Balance June 30 (pg 12, line 261) *	4	779,984	0	0	495	0	0	780,479	-2,012	778,467
(2)										
** Re-Estimated FY 2015										
Beginning Fund Balance	5	779,984	0	0	495	0	0	780,479	-2,012	778,467
Re-Est Revenues	6	218,006	172,615	97,000	28,132	0	0	515,753	228,000	743,753
Re-Est Expenditures	7	218,138	172,617	97,000	28,000	0	0	515,755	228,000	743,755
Ending Fund Balance	8	779,852	-2	0	627	0	0	780,477	-2,012	778,465
(3)										
** Budget FY 2016										
Beginning Fund Balance	9	779,852	-2	0	627	0	0	780,477	-2,012	778,465
Revenues	10	189,475	194,104	97,000	28,241	0	0	508,820	235,000	743,820
Expenditures	11	189,718	194,102	97,000	28,000	0	0	508,820	235,000	743,820
Ending Fund Balance	12	779,609	0	0	868	0	0	780,477	-2,012	778,465

* 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 Sutherland

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	66,700	2,900						69,600	67,500	79,506
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	14,500							14,500	15,750	71,901
Ambulance	6	14,500							14,500	15,750	53,969
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	95,700	2,900				0		98,600	99,000	205,376
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12		38,000						38,000	42,000	29,007
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		20,000						20,000	14,000	14,222
Traffic Control and Safety	15								0	0	0
Snow Removal	16								0	0	0
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	58,000							58,000	55,000	55,584
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	58,000	58,000				0		116,000	111,000	98,813
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	15,000	5,800						20,800	22,556	45,316
Museum, Band and Theater	32								0	0	0
Parks	33	4,150	2,900						7,050	7,200	5,916
Recreation	34								0	0	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	19,150	8,700				0		27,850	29,756	51,232

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	250	2,900						3,150	4,000	800
Housing and Urban Renewal	41								0	0	0
Planning & Zoning	42								0	0	0
Other Com & Econ Development	43			97,000					97,000	97,000	96,502
	44										
TOTAL (lines 39 - 44)	45	250	2,900	97,000			0		100,150	101,000	97,302
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46		5,750						5,750	4,000	4,201
Clerk, Treasurer, & Finance Adm.	47		25,500						25,500	24,000	21,277
Elections	48								0	0	989
Legal Services & City Attorney	49		3,500						3,500	1,500	30
City Hall & General Buildings	50	2,318	24,952						27,270	22,334	25,576
Tort Liability	51		22,000						22,000	19,000	19,370
Other General Government	52	0	39,900						39,900	39,500	28,965
TOTAL (lines 46 - 52)	53	2,318	121,602	0			0		123,920	110,334	100,408
DEBT SERVICE	54				28,000				28,000	28,000	27,028
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	175,418	194,102	97,000	28,000	0	0		494,520	479,090	580,159
BUSINESS TYPE ACTIVITIES											
Proprietary: Enterprise & Budgeted ISF											
Water Utility	59						125,000		125,000	118,000	164,708
Sewer Utility	60						110,000		110,000	110,000	95,606
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							235,000	235,000	228,000	260,314
TOTAL ALL EXPENDITURES (lines 58+74)	74	175,418	194,102	97,000	28,000	0	0	235,000	729,520	707,090	840,473
Regular Transfers Out	75	14,300							14,300	36,665	0
Internal TIF Loan / Repayment Transfers Out	76								0	0	0
Total ALL Transfers Out	77	14,300	0	0	0	0	0	0	14,300	36,665	0
Total Expenditures & Fund Transfers Out (lines 75+78)	78	189,718	194,102	97,000	28,000	0	0	235,000	743,820	743,755	840,473
Ending Fund Balance June 30	79	779,609	0	0	868	0	0	-2,012	778,465	778,465	778,467

* 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)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2016	RE-ESTIMATED 2015	ACTUAL 2014
		(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
REVENUES & OTHER FINANCING SOURCES											
Taxes Levied on Property	1	78,938	71,929		26,530	0			177,397	164,320	165,091
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	78,938	71,929		26,530	0			177,397	164,320	165,091
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5			97,000					97,000	97,000	98,298
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	4,036	3,718		1,030	0			8,784	8,044	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		58,000						58,000	54,000	61,802
Subtotal - Other City Taxes (lines 6 thru 12)	13	4,036	61,718		1,030	0			66,784	62,044	61,802
Licenses & Permits	14		890						890	1,590	2,590
Use of Money & Property	15	14,250							14,250	8,505	17,491
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	2,529
Road Use Taxes	17		58,000						58,000	56,000	64,805
Other State Grants & Reimbursements	18	2,668	2,457	0	681	0		0	5,806	2,919	0
Local Grants & Reimbursements	19		7,500						7,500	15,710	66,532
Subtotal - Intergovernmental (lines 16 thru 19)	20	10,168	60,457	0	681	0		0	71,306	74,629	133,866
Charges for Fees & Service:											
Water Utility	21							125,000	125,000	118,000	95,934
Sewer Utility	22							110,000	110,000	110,000	135,905
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	58,000							58,000	56,000	57,433
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	8,893							8,893	15,000	18,428
Subtotal - Charges for Service (lines 21 thru 33)	34	66,893	0		0	0	0	235,000	301,893	299,000	307,700
Special Assessments	35								0	0	0
Miscellaneous	36								0	0	50,646
Other Financing Sources:											
Regular Operating Transfers In	37	14,300							14,300	36,665	0
Internal TIF Loan Transfers In	38								0	0	0
Subtotal ALL Operating Transfers In	39	14,300	0	0	0	0	0	0	14,300	36,665	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	14,300	0	0	0	0	0	0	14,300	36,665	0
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43	189,475	194,104	97,000	28,241	0	0	235,000	743,820	743,753	837,484
Beginning Fund Balance July 1	44	779,852	-2	0	627			-2,012	778,465	778,467	781,456
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	969,327	194,102	97,000	28,868	0	0	232,988	1,522,285	1,522,220	1,618,940

CITY OF

Sutherland

ADOPTED BUDGET SUMMARY

YEAR ENDED JUNE 30, 2016

Fiscal Years

(A)	(B)	(C) GENERAL	(D) SPECIAL REVENUES	(E) TIF SPECIAL REVENUES	(F) DEBT SERVICE	(G) CAPITAL PROJECTS	(H) PERMANENT	(I) PROPRIETARY	(J) BUDGET 2016	(K) RE-ESTIMATED 2015	(L) ACTUAL 2014
Revenues & Other Financing Sources											
Taxes Levied on Property	1	78,938	71,929		26,530	0			177,397	164,320	165,091
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	78,938	71,929		26,530	0			177,397	164,320	165,091
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			97,000					97,000	97,000	98,298
Other City Taxes	6	4,036	61,718		1,030	0			66,784	62,044	61,802
Licenses & Permits	7	890	0					0	890	1,590	2,590
Use of Money and Property	8	14,250	0	0	0	0	0	0	14,250	8,505	17,491
Intergovernmental	9	10,168	60,457	0	681	0		0	71,306	74,629	133,866
Charges for Fees & Service	10	66,893	0		0	0	0	235,000	301,893	299,000	307,700
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	0	0		0	0	0	0	0	0	50,646
Sub-Total Revenues	13	175,175	194,104	97,000	28,241	0	0	235,000	729,520	707,088	837,484
Other Financing Sources:											
Total Transfers In	14	14,300	0	0	0	0	0	0	14,300	36,665	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	0
Total Revenues and Other Sources	17	189,475	194,104	97,000	28,241	0	0	235,000	743,820	743,753	837,484
Expenditures & Other Financing Uses											
Public Safety	18	95,700	2,900	0			0		98,600	99,000	205,376
Public Works	19	58,000	58,000	0			0		116,000	111,000	98,813
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	19,150	8,700	0			0		27,850	29,756	51,232
Community and Economic Development	22	250	2,900	97,000			0		100,150	101,000	97,302
General Government	23	2,318	121,602	0			0		123,920	110,334	100,408
Debt Service	24	0	0	0	28,000		0		28,000	28,000	27,028
Capital Projects	25	0	0	0		0	0		0	0	0
Total Government Activities Expenditures	26	175,418	194,102	97,000	28,000	0	0		494,520	479,090	580,159
Business Type Proprietary: Enterprise & ISF	27							235,000	235,000	228,000	260,314
Total Gov & Bus Type Expenditures	28	175,418	194,102	97,000	28,000	0	0	235,000	729,520	707,090	840,473
Total Transfers Out	29	14,300	0	0	0	0	0	0	14,300	36,665	0
Total ALL Expenditures/Fund Transfers Out	30	189,718	194,102	97,000	28,000	0	0	235,000	743,820	743,755	840,473
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31										
	32	-243	2	0	241	0	0	0	0	-2	-2,989
Beginning Fund Balance July 1	33	779,852	-2	0	627	0	0	-2,012	778,465	778,467	781,456
Ending Fund Balance June 30	34	779,609	0	0	868	0	0	-2,012	778,465	778,465	778,467

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

City Name: Sutherland

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) Sewer Project Phase 1	600,000		30,000	10,320	860	41,180	41,180	0
(3) Sewer Project Phase 2	922,000		1,000	21,750	1,813	24,563	24,563	0
(4) Streets Debt Service & TIF	336,000	6/2012	31,518	9,012		40,530	12,970	27,560
(5) Rural Water Buy-in	300,000		11,315	9,677		20,992	20,992	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			73,833	50,759	2,673	127,265	99,705	27,560

