

23-204

Adoption of Budget and Certification of City Taxes

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

The City of: Charlotte County Name: CLINTON Date Budget Adopted: 2/10/2015
(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.

563-677-2710

Telephone Number

Signature

County Auditor Date Stamp

January 1, 2014 Property Valuations

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	2a <u>7,607,918</u>	2b <u>7,449,929</u>	394
DEBT SERVICE	3a <u>7,607,918</u>	3b <u>7,449,929</u>	
Ag Land	4a <u>190,922</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 61,624	60,344	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	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	0	61 0
28E.22	1.50000	Unified Law Enforcement	24	0	62 0
		Total General Fund Regular Levies (5 thru 24)	25 61,624	60,344	
384.1	3.00375	Ag Land	26 573	573	63 3.00375
		Total General Fund Tax Levies (25 + 26)	27 62,197	60,917	Do Not Add
		Special Revenue Levies			
384.8	0.27000	Emergency (if general fund at levy limit)	28 2,054	2,011	64 0.27000
384.6	Amt Nec	Police & Fire Retirement	29	0	0
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30	0	0
Rules	Amt Nec	Other Employee Benefits	31	0	0
		Total Employee Benefit Levies (29,30,31)	32 0	0	65 0
		Sub Total Special Revenue Levies (28+32)	33 2,054	2,011	
		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 2,054	2,011	
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 64,251	62,928	72 8.37000

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

Charlotte

		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	145,353	32,699	0	0	0	0	178,052	113,039	291,091
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	160,832	41,105	0	0	0	0	201,937	322,624	524,561
Actual Expenditures Except End Bal (pg 12, line 259) *	3	87,827	14,044	63,815	0	0	0	165,686	218,492	384,178
Ending Fund Balance June 30 (pg 12, line 261) *	4	218,358	59,760	-63,815	0	0	0	214,303	217,171	431,474
(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	218,358	59,760	-63,815	0	0	0	214,303	217,171	431,474
Re-Est Revenues	6	139,313	1,995	0	0	0	0	141,308	118,000	259,308
Re-Est Expenditures	7	136,515	70,415	0	0	0	0	206,930	124,762	331,692
Ending Fund Balance	8	221,156	-8,660	-63,815	0	0	0	148,681	210,409	359,090
(3)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2016										
Beginning Fund Balance	9	221,156	-8,660	-63,815	0	0	0	148,681	210,409	359,090
Revenues	10	135,822	41,257	0	0	0	0	177,079	118,920	295,999
Expenditures	11	137,553	39,203	0	0	0	0	176,756	118,920	295,676
Ending Fund Balance	12	219,425	-6,606	-63,815	0	0	0	149,004	210,409	359,413

* 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 Charlotte

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
<hr style="border: 1px solid black;"/>			
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	11,438							11,438	9,400	10,927
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	4,100							4,100	4,100	4,745
Ambulance	6	1,400							1,400	1,400	1,400
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	16,938	0				0		16,938	14,900	17,072
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	8,178	39,203						47,381	80,077	22,366
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	10,959							10,959	12,038	10,640
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 <i>(if not Enterprise)</i>	19								0	0	0
Garbage <i>(if not Enterprise)</i>	20	25,700							25,700	24,790	23,970
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	44,837	39,203				0		84,040	116,905	56,976
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	500	0
TOTAL (lines 23 - 29)	30	0	0				0		0	500	0
CULTURE & RECREATION											
Library Services	31	500							500	500	450
Museum, Band and Theater	32								0	0	0
Parks	33	23,085							23,085	24,590	26,573
Recreation	34								0	0	0
Cemetery	35	800							800	800	800
Community Center, Zoo, & Marina	36								0	0	0
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	24,385	0				0		24,385	25,890	27,823

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	1,500							1,500	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	1,500	0	0			0		1,500	0	0
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46	3,230							3,230	3,230	4,021
Clerk, Treasurer, & Finance Adm.	47	12,435							12,435	12,799	13,523
Elections	48								0	0	0
Legal Services & City Attorney	49								0	0	0
City Hall & General Buildings	50	9,080							9,080	0	8,010
Tort Liability	51								0	0	0
Other General Government	52	25,148							25,148	32,706	38,261
TOTAL (lines 46 - 52)	53	49,893	0	0			0		49,893	48,735	63,815
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
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58	137,553	39,203	0	0	0	0		176,756	206,930	165,686
BUSINESS TYPE ACTIVITIES											
Proprietary: Enterprise & Budgeted ISF											
Water Utility	59						77,267		77,267	67,762	218,492
Sewer Utility	60						41,653		41,653	57,000	0
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						118,920		118,920	124,762	218,492
TOTAL ALL EXPENDITURES (lines 58+74)	74	137,553	39,203	0	0	0	0		295,676	331,692	384,178
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+78)	78	137,553	39,203	0	0	0	0		295,676	331,692	384,178
Ending Fund Balance June 30	79	219,425	-6,606	-63,815	0	0	0		359,413	359,090	431,474

* 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	60,917	2,011		0	0			62,928	62,400	63,344
	2								0	0	0
	3	60,917	2,011		0	0			62,928	62,400	63,344
	4								0	0	0
	5								0	0	0
Other City Taxes:											
	6	1,280	43		0	0			1,323	1,293	0
	7								0	0	0
	8								0	0	0
	9								0	0	0
	10								0	0	0
	11								0	0	0
	12	41,000							41,000	43,000	40,907
	13	42,280	43		0	0			42,323	44,293	40,907
	14	465							465	465	465
	15	10,400							10,400	11,300	14,849
Intergovernmental:											
	16								0	0	102,520
	17		39,203						39,203	0	41,105
	18	0	0	0	0	0		0	0	0	0
	19								0	0	0
	20	0	39,203	0	0	0		0	39,203	0	143,625
Charges for Fees & Service:											
	21							77,267	77,267	61,000	151,036
	22							41,653	41,653	57,000	69,068
	23								0	0	0
	24								0	0	0
	25								0	0	0
	26								0	0	0
	27	21,760							21,760	20,850	22,848
	28								0	0	0
	29								0	0	0
	30								0	1,000	0
	31								0	0	0
	32								0	0	0
	33								0	0	18,419
	34	21,760	0		0	0	0	118,920	140,680	139,850	261,371
	35								0	0	0
	36								0	1,000	0
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											
(lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)											
	43	135,822	41,257	0	0	0	0	118,920	295,999	259,308	524,561
	44	221,156	-8,660	-63,815	0	0	0	210,409	359,090	431,474	291,091
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)											
	45	356,978	32,597	-63,815	0	0	0	329,329	655,089	690,782	815,652

CITY OF

Charlotte

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	60,917	2,011		0	0			62,928	62,400	63,344
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	60,917	2,011		0	0			62,928	62,400	63,344
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	42,280	43		0	0			42,323	44,293	40,907
Licenses & Permits	7	465	0					0	465	465	465
Use of Money and Property	8	10,400	0	0	0	0	0	0	10,400	11,300	14,849
Intergovernmental	9	0	39,203	0	0	0		0	39,203	0	143,625
Charges for Fees & Service	10	21,760	0		0	0		118,920	140,680	139,850	261,371
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	0	0		0	0		0	0	1,000	0
Sub-Total Revenues	13	135,822	41,257	0	0	0	0	118,920	295,999	259,308	524,561
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	135,822	41,257	0	0	0	0	118,920	295,999	259,308	524,561
Expenditures & Other Financing Uses											
Public Safety	18	16,938	0	0			0		16,938	14,900	17,072
Public Works	19	44,837	39,203	0			0		84,040	116,905	56,976
Health and Social Services	20	0	0	0			0		0	500	0
Culture and Recreation	21	24,385	0	0			0		24,385	25,890	27,823
Community and Economic Development	22	1,500	0	0			0		1,500	0	0
General Government	23	49,893	0	0			0		49,893	48,735	63,815
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	137,553	39,203	0	0	0	0		176,756	206,930	165,686
Business Type Proprietary: Enterprise & ISF	27							118,920	118,920	124,762	218,492
Total Gov & Bus Type Expenditures	28	137,553	39,203	0	0	0	0	118,920	295,676	331,692	384,178
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	137,553	39,203	0	0	0	0	118,920	295,676	331,692	384,178
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-1,731	2,054	0	0	0	0	0	323	-72,384	140,383
Beginning Fund Balance July 1	33	221,156	-8,660	-63,815	0	0	0	210,409	359,090	431,474	291,091
Ending Fund Balance June 30	34	219,425	-6,606	-63,815	0	0	0	210,409	359,413	359,090	431,474

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

City Name: Charlotte

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 - USDA	310,000	February 1978	13,800	5,400		19,200	19,200	0
(3) Water - SRF DW30330R	100,000	December 2004	3,000	1,315		4,315	4,315	0
(4) Water - SRF DW030545R	59,000	October 2005	2,000	1,140		3,140	3,140	0
(5) Water - SRF FS-23-12-DWSRF-024	93,000	February 2013	4,000	1,760		5,760	5,760	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			22,800	9,615	0	32,415	32,415	0

NOTICE OF PUBLIC HEARING BUDGET ESTIMATE

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

City of Charlotte, Iowa

The City Council will conduct a public hearing on the proposed Budget at Charlotte City Hall
on 2/10/2015 at 7:00 p.m.
(Date) xx/xx/xx (hour)

The Budget Estimate Summary of proposed receipts and expenditures is shown below.
Copies of the the detailed proposed Budget may be obtained or viewed at the offices of the Mayor,
City Clerk, and at the Library.

The estimated Total tax levy rate per \$1000 valuation on regular property \$ 8.37000

The estimated tax levy rate per \$1000 valuation on Agricultural land is \$ 3.00375

At the public hearing, any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget.

563-677-2710
phone number

Laurie Ganzer
City Clerk/Finance Officer's NAME

		Budget FY 2016	Re-estimated FY 2015	Actual FY 2014
		(a)	(b)	(c)
Revenues & Other Financing Sources				
Taxes Levied on Property	1	62,928	62,400	63,344
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	3	62,928	62,400	63,344
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	0	0	0
Other City Taxes	6	42,323	44,293	40,907
Licenses & Permits	7	465	465	465
Use of Money and Property	8	10,400	11,300	14,849
Intergovernmental	9	39,203	0	143,625
Charges for Fees & Service	10	140,680	139,850	261,371
Special Assessments	11	0	0	0
Miscellaneous	12	0	1,000	0
Other Financing Sources	13	0	0	0
Transfers In	14	0	0	0
Total Revenues and Other Sources	15	295,999	259,308	524,561
Expenditures & Other Financing Uses				
Public Safety	16	16,938	14,900	17,072
Public Works	17	84,040	116,905	56,976
Health and Social Services	18	0	500	0
Culture and Recreation	19	24,385	25,890	27,823
Community and Economic Development	20	1,500	0	0
General Government	21	49,893	48,735	63,815
Debt Service	22	0	0	0
Capital Projects	23	0	0	0
Total Government Activities Expenditures	24	176,756	206,930	165,686
Business Type / Enterprises	25	118,920	124,762	218,492
Total ALL Expenditures	26	295,676	331,692	384,178
Transfers Out	27	0	0	0
Total ALL Expenditures/Transfers Out	28	295,676	331,692	384,178
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	29	323	-72,384	140,383
Beginning Fund Balance July 1	30	359,090	431,474	291,091
Ending Fund Balance June 30	31	359,413	359,090	431,474