

16-136

Adoption of Budget and Certification of City Taxes

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

The City of: Clarence County Name: CEDAR Date Budget Adopted: 3/9/2015
(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) 452-3625

Telephone Number

Signature

County Auditor Date Stamp

January 1, 2014 Property Valuations

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	2a <u>27,059,803</u>	2b <u>26,580,698</u>	974
DEBT SERVICE	3a <u>27,298,448</u>	3b <u>26,819,343</u>	
Ag Land	4a <u>399,082</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	5 219,184	215,304	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)			25 219,184	215,304	
384.1	3.00375	Ag Land	26 1,199	1,199	63 3.00375
Total General Fund Tax Levies (25 + 26)			27 220,383	216,503	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	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 0	0	
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 0	0	
384.4	Amt Nec	Debt Service Levy 76.10(6)	40 44,498	43,717	70 1.63006
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41	0	71 0
Total Property Taxes (27+39+40+41)			42 264,881	260,220	72 9.73006

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

Clarence

		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	420,590	253,786	0	-1,532	0	3,000	675,844	289,387	965,231
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	523,735	262,166	8,013	89,583	0	0	883,497	403,047	1,286,544
Actual Expenditures Except End Bal (pg 12, line 259) *	3	515,725	208,467	0	89,533	0	0	813,725	497,565	1,311,290
Ending Fund Balance June 30 (pg 12, line 261) *	4	428,600	307,485	8,013	-1,482	0	3,000	745,616	194,869	940,485
(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	428,600	307,485	8,013	-1,482	0	3,000	745,616	194,869	940,485
Re-Est Revenues	6	468,617	165,775	0	92,471	0	0	726,863	403,009	1,129,872
Re-Est Expenditures	7	469,735	154,412	0	92,161	0	0	716,308	433,459	1,149,767
Ending Fund Balance	8	427,482	318,848	8,013	-1,172	0	3,000	756,171	164,419	920,590
(3)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2016										
Beginning Fund Balance	9	427,482	318,848	8,013	-1,172	0	3,000	756,171	164,419	920,590
Revenues	10	442,127	178,323	6,259	90,573	0	0	717,282	486,648	1,203,930
Expenditures	11	501,690	189,804	6,500	89,498	0	0	787,492	423,206	1,210,698
Ending Fund Balance	12	367,919	307,367	7,772	-97	0	3,000	685,961	227,861	913,822

* 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 _____ **Clarence**

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		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)
PUBLIC SAFETY											
Police Department/Crime Prevention	1	79,730							79,730	80,685	74,533
Jail	2								0	0	0
Emergency Management	3	5,500							5,500	3,400	4,366
Flood Control	4								0	0	0
Fire Department	5	17,207							17,207	17,207	33,480
Ambulance	6	168,498							168,498	137,005	106,017
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	270,935	0				0		270,935	238,297	218,396
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	12,500	107,804						120,304	102,912	126,880
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	17,000	0						17,000	17,000	16,747
Traffic Control and Safety	15								0	0	0
Snow Removal	16		2,000						2,000	2,000	855
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	6,500							6,500	4,922	4,911
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	36,000	109,804				0		145,804	126,834	149,393
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	59,021	10,000						69,021	54,738	48,174
Museum, Band and Theater	32								0	0	0
Parks	33	20,303							20,303	19,923	23,171
Recreation	34								0	0	0
Cemetery	35	9,500							9,500	9,500	6,501
Community Center, Zoo, & Marina	36								0	0	0
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	88,824	10,000				0		98,824	84,161	77,846

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		3,000							3,000	3,000	911
Economic Development	40									0	0	0
Housing and Urban Renewal	41				6,500					6,500	0	0
Planning & Zoning	42									0	0	0
Other Com & Econ Development	43									0	0	109
	44											
TOTAL (lines 39 - 44)	45		3,000	0	6,500			0		9,500	3,000	1,020
GENERAL GOVERNMENT												
Mayor, Council, & City Manager	46		11,090							11,090	11,090	11,523
Clerk, Treasurer, & Finance Adm.	47		21,046							21,046	27,270	22,611
Elections	48		2,000							2,000	2,000	929
Legal Services & City Attorney	49		5,000							5,000	5,000	4,324
City Hall & General Buildings	50		26,500							26,500	26,500	12,141
Tort Liability	51		11,500							11,500	10,500	10,760
Other General Government	52		19,850							19,850	18,550	32,898
TOTAL (lines 46 - 52)	53		96,986	0	0			0		96,986	100,910	95,186
DEBT SERVICE	54					89,498				89,498	92,161	89,533
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 <i>(lines 11+22+30+38+45+53+54+57)</i>	58		495,745	119,804	6,500	89,498	0	0		711,547	645,363	631,374
BUSINESS TYPE ACTIVITIES												
Proprietary: Enterprise & Budgeted ISF												
Water Utility	59								159,850	159,850	135,731	231,713
Sewer Utility	60								100,960	100,960	128,849	95,729
Electric Utility	61								0	0	0	0
Gas Utility	62								0	0	0	0
Airport	63								0	0	0	0
Landfill/Garbage	64								81,328	81,328	88,805	88,469
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								0	0	0	0
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								342,138	342,138	353,385	415,911
TOTAL ALL EXPENDITURES (lines 58+74)	74		495,745	119,804	6,500	89,498	0	0	342,138	1,053,685	998,748	1,047,285
Regular Transfers Out	75		5,945	70,000		0		0	81,068	157,013	151,019	264,005
Internal TIF Loan / Repayment Transfers Out	76				0					0	0	0
Total ALL Transfers Out	77		5,945	70,000	0	0	0	0	81,068	157,013	151,019	264,005
Total Expenditures & Fund Transfers Out (lines 75+76)	78		501,690	189,804	6,500	89,498	0	0	423,206	1,210,698	1,149,767	1,311,290
Ending Fund Balance June 30	79		367,919	307,367	7,772	-97	0	3,000	227,861	913,822	920,590	940,485

* 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	216,503	0		43,717	0			260,220	277,081	257,017
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	216,503	0		43,717	0			260,220	277,081	257,017
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5			6,259					6,259	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	3,880	0		781	0			4,661	4,847	2,410
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		70,000						70,000	65,000	66,355
Subtotal - Other City Taxes (lines 6 thru 12)	13	3,880	70,000		781	0			74,661	69,847	68,765
Licenses & Permits	14	1,255						0	1,255	1,175	1,755
Use of Money & Property	15	7,788	1,800					280	9,868	9,468	10,931
Intergovernmental:											
Federal Grants & Reimbursements	16		0						0	0	8,259
Road Use Taxes	17		96,523						96,523	94,575	97,258
Other State Grants & Reimbursements	18	6,644	0	0	1,075	0		0	7,719	6,182	1,366
Local Grants & Reimbursements	19	23,212							23,212	24,890	138,039
Subtotal - Intergovernmental (lines 16 thru 19)	20	29,856	96,523	0	1,075	0		0	127,454	125,647	244,922
Charges for Fees & Service:											
Water Utility	21							161,000	161,000	144,300	146,482
Sewer Utility	22							124,000	124,000	106,475	104,318
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							130,300	130,300	84,160	77,363
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	130,430							130,430	124,950	58
Subtotal - Charges for Service (lines 21 thru 33)	34	130,430	0		0	0	0	415,300	545,730	459,885	328,221
Special Assessments	35								0	0	0
Miscellaneous	36	11,470	10,000					0	21,470	35,750	110,928
Other Financing Sources:											
Regular Operating Transfers In	37	40,945	0		45,000		0	71,068	157,013	151,019	264,005
Internal TIF Loan Transfers In	38			0					0	0	0
Subtotal ALL Operating Transfers In	39	40,945	0	0	45,000	0	0	71,068	157,013	151,019	264,005
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	40,945	0	0	45,000	0	0	71,068	157,013	151,019	264,005
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43	442,127	178,323	6,259	90,573	0	0	486,648	1,203,930	1,129,872	1,286,544
Beginning Fund Balance July 1	44	427,482	318,848	8,013	-1,172	0	3,000	164,419	920,590	940,485	965,231
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	869,609	497,171	14,272	89,401	0	3,000	651,067	2,124,520	2,070,357	2,251,775

CITY OF Clarence

**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	216,503	0		43,717	0			260,220	277,081	257,017
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	216,503	0		43,717	0			260,220	277,081	257,017
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			6,259					6,259	0	0
Other City Taxes	6	3,880	70,000		781	0			74,661	69,847	68,765
Licenses & Permits	7	1,255	0					0	1,255	1,175	1,755
Use of Money and Property	8	7,788	1,800	0	0	0	0	280	9,868	9,468	10,931
Intergovernmental	9	29,856	96,523	0	1,075	0		0	127,454	125,647	244,922
Charges for Fees & Service	10	130,430	0		0	0		415,300	545,730	459,885	328,221
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	11,470	10,000		0	0		0	21,470	35,750	110,928
Sub-Total Revenues	13	401,182	178,323	6,259	45,573	0	0	415,580	1,046,917	978,853	1,022,539
Other Financing Sources:											
Total Transfers In	14	40,945	0	0	45,000	0	0	71,068	157,013	151,019	264,005
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	442,127	178,323	6,259	90,573	0	0	486,648	1,203,930	1,129,872	1,286,544
Expenditures & Other Financing Uses											
Public Safety	18	270,935	0	0			0		270,935	238,297	218,396
Public Works	19	36,000	109,804	0			0		145,804	126,834	149,393
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	88,824	10,000	0			0		98,824	84,161	77,846
Community and Economic Development	22	3,000	0	6,500			0		9,500	3,000	1,020
General Government	23	96,986	0	0			0		96,986	100,910	95,186
Debt Service	24	0	0	0	89,498		0		89,498	92,161	89,533
Capital Projects	25	0	0	0		0	0		0	0	0
Total Government Activities Expenditures	26	495,745	119,804	6,500	89,498	0	0		711,547	645,363	631,374
Business Type Proprietary: Enterprise & ISF	27							342,138	342,138	353,385	415,911
Total Gov & Bus Type Expenditures	28	495,745	119,804	6,500	89,498	0	0	342,138	1,053,685	998,748	1,047,285
Total Transfers Out	29	5,945	70,000	0	0	0	0	81,068	157,013	151,019	264,005
Total ALL Expenditures/Fund Transfers Out	30	501,690	189,804	6,500	89,498	0	0	423,206	1,210,698	1,149,767	1,311,290
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-59,563	-11,481	-241	1,075	0	0	63,442	-6,768	-19,895	-24,746
Beginning Fund Balance July 1	33	427,482	318,848	8,013	-1,172	0	3,000	164,419	920,590	940,485	965,231
Ending Fund Balance June 30	34	367,919	307,367	7,772	-97	0	3,000	227,861	913,822	920,590	940,485

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

City Name: Clarence

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) State Revolving Loan, revenue bonds sewer lagoon	468,000	June-96	35,000	1,050	18	36,068	36,068	0
(3) Sewer Main Replacement-Series 2008	71,000	Jan-08	7,000	935	0	7,935		7,935
(4) Water Tower Project	850,000	Dec-08	55,000	26,063	500	81,563	45,000	36,563
(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			97,000	28,048	518	125,566	81,068	44,498

