

18-155

Adoption of Budget and Certification of City Taxes

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

The City of: Cleghorn County Name: CHEROKEE 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.

712-436-2474

Telephone Number

Signature

County Auditor Date Stamp

January 1, 2014 Property Valuations

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	2a <u>6,430,348</u>	2b <u>6,294,187</u>	240
DEBT SERVICE	3a <u>8,289,805</u>	3b <u>8,153,644</u>	
Ag Land	4a <u>60,597</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 52,086	50,983	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	9 868	850	47 0.13500
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 6,244	6,112	52 0.97102
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 59,198	57,945	
384.1	3.00375	Ag Land	26 182	182	63 3.00375
		Total General Fund Tax Levies (25 + 26)	27 59,380	58,127	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 6,091	5,962	0.94723
Rules	Amt Nec	Other Employee Benefits	31	0	0
		Total Employee Benefit Levies (29,30,31)	32 6,091	5,962	65 0.94723
		Sub Total Special Revenue Levies (28+32)	33 6,091	5,962	
		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 6,091	5,962	
384.4	Amt Nec	Debt Service Levy 76.10(6)	40 16,800	16,524	70 2.02659
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41	0	71 0
		Total Property Taxes (27+39+40+41)	42 82,271	80,613	72 12.17984

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

Cleghorn

		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	177,915	5,223	-1,105	-17	0	0	182,016	81,090	263,106
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	101,850	23,729	65,494	33,814	0	0	224,887	34,410	259,297
Actual Expenditures Except End Bal (pg 12, line 259) *	3	80,214	19,738	60,068	33,623	0	0	193,643	50,847	244,490
Ending Fund Balance June 30 (pg 12, line 261) *	4	199,551	9,214	4,321	174	0	0	213,260	64,653	277,913
(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	199,551	9,214	4,321	174	0	0	213,260	64,653	277,913
Re-Est Revenues	6	98,806	28,106	62,915	16,800	0	0	206,627	46,200	252,827
Re-Est Expenditures	7	114,355	27,886	62,915	16,800	0	0	221,956	64,508	286,464
Ending Fund Balance	8	184,002	9,434	4,321	174	0	0	197,931	46,345	244,276
(3)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2016										
Beginning Fund Balance	9	184,002	9,434	4,321	174	0	0	197,931	46,345	244,276
Revenues	10	118,591	30,141	45,122	16,800	0	0	210,654	51,000	261,654
Expenditures	11	115,837	29,333	45,122	16,500	0	0	206,792	50,116	256,908
Ending Fund Balance	12	186,756	10,242	4,321	474	0	0	201,793	47,229	249,022

* 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 _____ **Cleghorn**

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	5,000							5,000	5,000	4,000
Ambulance	6								0	0	0
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	0	0
Animal Control	9	1,000							1,000	1,000	270
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	6,000	0				0		6,000	6,000	4,270
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12		16,700						16,700	16,300	19,106
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	1,782	4,818						6,600	6,300	6,098
Traffic Control and Safety	15								0	0	0
Snow Removal	16		3,500						3,500	3,200	1,401
Highway Engineering	17								0	0	0
Street Cleaning	18	1,300							1,300	1,300	757
Airport (if not Enterprise)	19								0	0	0
Garbage (if not Enterprise)	20	31,460							31,460	31,469	29,270
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	34,542	25,018				0		59,560	58,569	56,632
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	15,999	1,841						17,840	17,065	14,268
Museum, Band and Theater	32								0	0	0
Parks	33	500							500	500	0
Recreation	34								0	0	0
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36	9,040	420						9,460	0	4,967
Other Culture and Recreation	37								0	8,532	0
TOTAL (lines 31 - 37)	38	25,539	2,261				0		27,800	26,097	19,235

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	18,420							18,420	18,250	3,054
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			45,122					45,122	62,915	62,562
	44										
TOTAL (lines 39 - 44)	45	18,420	0	45,122			0		63,542	81,165	65,616
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46	5,381	419						5,800	5,800	5,714
Clerk, Treasurer, & Finance Adm.	47	11,675	1,635						13,310	12,845	10,548
Elections	48								0	0	985
Legal Services & City Attorney	49	1,000							1,000	1,000	370
City Hall & General Buildings	50	4,500							4,500	8,680	8,750
Tort Liability	51	8,780							8,780	5,000	4,400
Other General Government	52								0	0	0
TOTAL (lines 46 - 52)	53	31,336	2,054	0			0		33,390	33,325	30,767
DEBT SERVICE	54				16,500				16,500	16,800	17,123
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	115,837	29,333	45,122	16,500	0	0		206,792	221,956	193,643
BUSINESS TYPE ACTIVITIES											
Proprietary: Enterprise & Budgeted ISF											
Water Utility	59							30,540	30,540	35,976	19,693
Sewer Utility	60							19,576	19,576	28,532	31,154
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	0	0
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							50,116	50,116	64,508	50,847
TOTAL ALL EXPENDITURES (lines 58+74)	74	115,837	29,333	45,122	16,500	0	0	50,116	256,908	286,464	244,490
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	115,837	29,333	45,122	16,500	0	0	50,116	256,908	286,464	244,490
Ending Fund Balance June 30	79	186,756	10,242	4,321	474	0	0	47,229	249,022	244,276	277,913

* 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	58,127	5,962		16,524	0			80,613	58,733	64,740
	2								0	0	0
	3	58,127	5,962		16,524	0			80,613	58,733	64,740
	4								0	0	0
	5			45,122					45,122	62,915	65,494
Other City Taxes:											
	6	1,253	129		276	0			1,658	1,718	0
	7								0	0	0
	8								0	0	0
	9								0	0	0
	10								0	0	0
	11								0	0	0
	12	23,400							23,400	23,400	21,876
	13	24,653	129		276	0			25,058	25,118	21,876
	14	200							200	200	105
	15	2,500							2,500	2,500	2,821
Intergovernmental:											
	16								0	0	0
	17		23,400						23,400	23,400	23,189
	18	0	0	0	0	0		0	0	0	16,500
	19		650						650	650	540
	20	0	24,050	0	0	0		0	24,050	24,050	40,229
Charges for Fees & Service:											
	21							32,000	32,000	28,000	22,459
	22							19,000	19,000	18,200	11,951
	23								0	0	0
	24								0	0	0
	25								0	0	0
	26								0	0	0
	27	30,611							30,611	30,611	29,049
	28								0	0	0
	29								0	0	0
	30								0	0	0
	31								0	0	0
	32								0	0	0
	33								0	0	0
	34	30,611	0		0	0	0	51,000	81,611	76,811	63,459
	35								0	0	0
	36	2,500							2,500	2,500	573
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
	43	118,591	30,141	45,122	16,800	0	0	51,000	261,654	252,827	259,297
	44	184,002	9,434	4,321	174	0	0	46,345	244,276	277,913	263,106
	45	302,593	39,575	49,443	16,974	0	0	97,345	505,930	530,740	522,403

CITY OF Cleghorn
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	58,127	5,962		16,524	0			80,613	58,733	64,740
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	58,127	5,962		16,524	0			80,613	58,733	64,740
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			45,122					45,122	62,915	65,494
Other City Taxes	6	24,653	129		276	0			25,058	25,118	21,876
Licenses & Permits	7	200	0					0	200	200	105
Use of Money and Property	8	2,500	0	0	0	0	0	0	2,500	2,500	2,821
Intergovernmental	9	0	24,050	0	0	0		0	24,050	24,050	40,229
Charges for Fees & Service	10	30,611	0		0	0		51,000	81,611	76,811	63,459
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	2,500	0		0	0		0	2,500	2,500	573
Sub-Total Revenues	13	118,591	30,141	45,122	16,800	0		51,000	261,654	252,827	259,297
Other Financing Sources:											
Total Transfers In	14	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	118,591	30,141	45,122	16,800	0		51,000	261,654	252,827	259,297
Expenditures & Other Financing Uses											
Public Safety	18	6,000	0	0					6,000	6,000	4,270
Public Works	19	34,542	25,018	0					59,560	58,569	56,632
Health and Social Services	20	0	0	0					0	0	0
Culture and Recreation	21	25,539	2,261	0					27,800	26,097	19,235
Community and Economic Development	22	18,420	0	45,122					63,542	81,165	65,616
General Government	23	31,336	2,054	0					33,390	33,325	30,767
Debt Service	24	0	0	0	16,500				16,500	16,800	17,123
Capital Projects	25	0	0	0		0			0	0	0
Total Government Activities Expenditures	26	115,837	29,333	45,122	16,500	0			206,792	221,956	193,643
Business Type Proprietary: Enterprise & ISF	27							50,116	50,116	64,508	50,847
Total Gov & Bus Type Expenditures	28	115,837	29,333	45,122	16,500	0		50,116	256,908	286,464	244,490
Total Transfers Out	29	0	0	0	0	0		0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	115,837	29,333	45,122	16,500	0		50,116	256,908	286,464	244,490
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	2,754	808	0	300	0		884	4,746	-33,637	14,807
Beginning Fund Balance July 1	33	184,002	9,434	4,321	174	0		46,345	244,276	277,913	263,106
Ending Fund Balance June 30	34	186,756	10,242	4,321	474	0		47,229	249,022	244,276	277,913

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

City Name: Cleghorn

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) Pump & Electrical Update for Well house			16,300	500		16,800		16,800
(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			16,300	500	0	16,800	0	16,800

