

# 93-891

## Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2014 - ENDING JUNE 30, 2015

The City of:                      **Clio** County Name:                      **WAYNE** Date Budget Adopted:                      **3/12/2014**  
(Date) xxxxxx

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.

641-876-6312  
Telephone Number

Signature

County Auditor Date Stamp

### January 1, 2013 Property Valuations

	With Gas & Electric		Without Gas & Electric		Last Official Census	
	Regular	2a	1,628,638	2b	1,620,300	80
	DEBT SERVICE	3a		3b		
	Ag Land	4a	173,826			

### 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 13,191	13,123	43 8.09941
(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(16)	0.06750	Levee Impr. fund in special charter city	13	0	51 0
12(18)	Amt Nec	Liability, property & self insurance costs	14	0	52 0
12(22)	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(17)	0.20500	Maintain Institution received by gift/devise	22	0	60 0
12(19)	1.00000	City Emergency Medical District	463	0	466 0
12(21)	0.27000	Support Public Library	23	0	61 0
28E.22	1.50000	Unified Law Enforcement	24	0	62 0
<b>Total General Fund Regular Levies (5 thru 24)</b>			25 13,191	13,123	
384.1	3.00375	Ag Land	26 522	522	63 3.00375
<b>Total General Fund Tax Levies (25 + 26)</b>			27 13,713	13,645	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	Not at 8.10 Limit	Not at 8.10 Limit
Rules	Amt Nec	Other Employee Benefits	31	0	0
<b>Total Employee Benefit Levies (29,30,31)</b>			32 0	0	65 0.00000
<b>Sub Total Special Revenue Levies (28+32)</b>			33 0	0	
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
<b>Total SSMID</b>			38 0	0	Do Not Add
<b>Total Special Revenue Levies</b>			39 0	0	
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	0	71 0
<b>Total Property Taxes (27+39+40+41)</b>			42 13,713	13,645	72 8.09941

**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 **Clio**

		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)
<b>(1)</b>										
<b>*Annual Report FY 2013</b>										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	22,984	16,637					39,621	709	40,330
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	18,477	4,158					22,635	7,929	30,564
Actual Expenditures Except End Bal (pg 12, line 259) *	3	11,756	9,101					20,857	8,048	28,905
Ending Fund Balance June 30 (pg 12, line 261) *	4	29,705	11,694	0	0	0	0	41,399	590	41,989
<b>(2)</b>		<b>General</b>	<b>Spec Rev</b>	<b>TIF Special Rev</b>	<b>Debt Serv</b>	<b>Capt Proj</b>	<b>Permanent</b>	<b>Tot Govt</b>	<b>Proprietary</b>	<b>Grand Total</b>
<b>** Re-Estimated FY 2014</b>										
Beginning Fund Balance	5	29,705	11,694	0	0	0	0	41,399	590	41,989
Re-Est Revenues	6	18,723	4,500	0	0	0	0	23,223	7,300	30,523
Re-Est Expenditures	7	14,045	4,836	0	0	0	0	18,881	8,300	27,181
Ending Fund Balance	8	34,383	11,358	0	0	0	0	45,741	-410	45,331
<b>(3)</b>		<b>General</b>	<b>Spec Rev</b>	<b>TIF Special Rev</b>	<b>Debt Serv</b>	<b>Capt Proj</b>	<b>Permanent</b>	<b>Tot Govt</b>	<b>Proprietary</b>	<b>Grand Total</b>
<b>** Budget FY 2015</b>										
Beginning Fund Balance	9	34,383	11,358	0	0	0	0	45,741	-410	45,331
Revenues	10	18,898	4,500	0	0	0	0	23,398	7,830	31,228
Expenditures	11	12,000	4,750	0	0	0	0	16,750	9,000	25,750
Ending Fund Balance	12	41,281	11,108	0	0	0	0	52,389	-1,580	50,809

\* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2013

\*\* The remaining two sections are filled in by the software once ALL worksheets are completed.

CITY OF Clio

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 for support of an Emergency Management Commission. The

	Request with Utility Replacement (A)	Property Taxes Levied (B)
1 Portion of General Fund Levy Used for Emerg. Mgmt. Comm.	<input type="text"/>	<u>0</u>
2 <u>Support of a Local Emerg.Mgmt.Comm.</u>	0	0
3 TOTAL FOR FISCAL YEAR 2014	0	0

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2015

Fiscal Years

GOVERNMENT ACTIVITIES		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2015	RE-ESTIMATED 2014	ACTUAL 2013
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
<b>PUBLIC SAFETY</b>											
Police Department/Crime Prevention	1								0	0	0
Jail	2	2,500							2,500	2,400	2,358
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	500							500	300	250
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	3,000	0	0			0		3,000	2,700	2,608
<b>PUBLIC WORKS</b>											
Roads, Bridges, & Sidewalks	12	1,600	1,600						3,200	3,730	6,051
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		2,900						2,900	2,856	2,548
Traffic Control and Safety	15								0	0	0
Snow Removal	16		250						250	250	502
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	1,100							1,100	0	0
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	2,700	4,750	0			0		7,450	6,836	9,101
<b>HEALTH &amp; SOCIAL SERVICES</b>											
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	0
<b>CULTURE &amp; RECREATION</b>											
Library Services	31								0	0	0
Museum, Band and Theater	32								0	0	0
Parks	33	3,000							3,000	3,000	3,067
Recreation	34								0	0	0
Cemetery	35	1,000							1,000	1,000	1,000
Community Center, Zoo, & Marina	36								0	0	0
Other Culture and Recreation	37								0	600	0
TOTAL (lines 31 - 37)	38	4,000	0	0			0		4,000	4,600	4,067

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2015

Fiscal Years

GOVERNMENT ACTIVITIES CONT.	GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2015	RE-ESTIMATED 2014	ACTUAL 2013	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
<b>COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>											
Community Beautification	39								0	0	0
Economic Development	40	200							200	200	200
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	200	0	0			0		200	200	200
<b>GENERAL GOVERNMENT</b>											
Mayor, Council, & City Manager	46	175							175	200	167
Clerk, Treasurer, & Finance Adm.	47	300							300	300	291
Elections	48								0	610	0
Legal Services & City Attorney	49	25							25	25	0
City Hall & General Buildings	50	600							600	550	1,605
Tort Liability	51	1,000							1,000	1,010	988
Other General Government	52								0	50	30
TOTAL (lines 46 - 52)	53	2,100	0	0			0		2,100	2,745	3,081
<b>DEBT SERVICE</b>	54								0	0	0
Gov Capital Projects	55								0	0	0
TIF Capital Projects	56								0	0	0
<b>TOTAL CAPITAL PROJECTS</b>	57	0	0	0			0		0	0	0
<b>TOTAL Government Activities Expenditures</b> (lines 11+22+30+38+45+53+54+57)	58	12,000	4,750	0	0	0	0		16,750	17,081	19,057
<b>BUSINESS TYPE ACTIVITIES</b>											
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>											
Water Utility	59								0	0	0
Sewer Utility	60								0	0	0
Electric Utility	61								0	0	0
Gas Utility	62								0	0	0
Airport	63								0	0	0
Landfill/Garbage	64						7,200	7,200	7,200	8,300	8,048
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
<b>TOTAL Business Type Expenditures (lines 59 - 73)</b>	73						7,200	7,200	7,200	8,300	8,048
<b>TOTAL ALL EXPENDITURES (lines 58+74)</b>	74	12,000	4,750	0	0	0	7,200	23,950	25,381	27,105	
Regular Transfers Out	75								1,800	1,800	1,800
Internal TIF Loan / Repayment Transfers Out	76								0	0	0
<b>Total ALL Transfers Out</b>	77	0	0	0	0	0	1,800	1,800	1,800	1,800	
<b>Total Expenditures &amp; Fund Transfers Out (lines 75+76)</b>	78	12,000	4,750	0	0	0	9,000	25,750	27,181	28,905	
<b>Ending Fund Balance June 30</b>	79	41,281	11,108	0	0	0	-1,580	50,809	45,331	41,989	

\* 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 2015

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2015 (J)	RE-ESTIMATED 2014 (K)	ACTUAL 2013 (L)
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>											
Taxes Levied on Property	1	13,645	0		0	0			13,645	13,555	13,207
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	13,645	0		0	0			13,645	13,555	13,207
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	68	0		0	0			68	68	68
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	5,000							5,000	4,800	4,715
Subtotal - Other City Taxes (lines 6 thru 12)	13	5,068	0		0	0			5,068	4,868	4,783
Licenses & Permits	14								0	0	0
Use of Money & Property	15	110							110	200	368
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		4,500						4,500	4,500	4,158
Other State Grants & Reimbursements	18	0	0	0	0	0		0	0	0	0
Local Grants & Reimbursements	19								0	0	0
Subtotal - Intergovernmental (lines 16 thru 19)	20	0	4,500	0	0	0		0	4,500	4,500	4,158
Charges for Fees & Service:											
Water Utility	21								0	0	0
Sewer Utility	22								0	0	0
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							6,030	6,030	5,500	6,129
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								0	0	0
Subtotal - Charges for Service (lines 21 thru 33)	34	0	0		0	0		6,030	6,030	5,500	6,129
Special Assessments	35								0	0	0
Miscellaneous	36	75							75	100	119
Other Financing Sources:											
Regular Operating Transfers In	37							1,800	1,800	1,800	1,800
Internal TIF Loan Transfers In	38								0	0	0
Subtotal ALL Operating Transfers In	39	0	0	0	0	0		1,800	1,800	1,800	1,800
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	0	0	0	0	0		1,800	1,800	1,800	1,800
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43	18,898	4,500	0	0	0		7,830	31,228	30,523	30,564
Beginning Fund Balance July 1	44	34,383	11,358	0	0	0		-410	45,331	41,989	40,330
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	53,281	15,858	0	0	0		7,420	76,559	72,512	70,894

CITY OF

Clio

ADOPTED BUDGET SUMMARY

YEAR ENDED JUNE 30, 2015

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2015 (J)	RE-ESTIMATED 2014 (K)	ACTUAL 2013 (L)
<b>Revenues &amp; Other Financing Sources</b>											
Taxes Levied on Property	1	13,645	0		0	0			13,645	13,555	13,207
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	13,645	0		0	0			13,645	13,555	13,207
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	5,068	0		0	0			5,068	4,868	4,783
Licenses & Permits	7	0	0					0	0	0	0
Use of Money and Property	8	110	0	0	0	0	0	0	110	200	368
Intergovernmental	9	0	4,500	0	0	0		0	4,500	4,500	4,158
Charges for Fees & Service	10	0	0		0	0	0	6,030	6,030	5,500	6,129
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	75	0		0	0	0	0	75	100	119
Sub-Total Revenues	13	18,898	4,500	0	0	0	0	6,030	29,428	28,723	28,764
<b>Other Financing Sources:</b>											
Total Transfers In	14	0	0	0	0	0	0	1,800	1,800	1,800	1,800
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	18,898	4,500	0	0	0	0	7,830	31,228	30,523	30,564
<b>Expenditures &amp; Other Financing Uses</b>											
Public Safety	18	3,000	0	0			0		3,000	2,700	2,608
Public Works	19	2,700	4,750	0			0		7,450	6,836	9,101
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	4,000	0	0			0		4,000	4,600	4,067
Community and Economic Development	22	200	0	0			0		200	200	200
General Government	23	2,100	0	0			0		2,100	2,745	3,081
Debt Service	24	0	0	0	0		0		0	0	0
Capital Projects	25	0	0	0		0			0	0	0
Total Government Activities Expenditures	26	12,000	4,750	0	0	0	0		16,750	17,081	19,057
Business Type Proprietary: Enterprise & ISF	27							7,200	7,200	8,300	8,048
Total Gov & Bus Type Expenditures	28	12,000	4,750	0	0	0	0	7,200	23,950	25,381	27,105
Total Transfers Out	29	0	0	0	0	0	0	1,800	1,800	1,800	1,800
Total ALL Expenditures/Fund Transfers Out	30	12,000	4,750	0	0	0	0	9,000	25,750	27,181	28,905
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	6,898	-250	0	0	0	0	-1,170	5,478	3,342	1,659
Beginning Fund Balance July 1	33	34,383	11,358	0	0	0	0	-410	45,331	41,989	40,330
Ending Fund Balance June 30	34	41,281	11,108	0	0	0	0	-1,580	50,809	45,331	41,989

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

City Name: Clio

Fiscal Year  
2015

	Project Name (A)	Amount of Issue (B)	Date Certified to County Auditor (C)	Principal Due FY 2015 (D)	Interest Due FY 2015 +(E)	Bond Reg/Other Fees Due FY 2015 +(F)	Total Obligation Due FY 2015 =(G)	Paid from Funds OTHER THAN Current Year Property Taxes -(H)	Amount Paid by Current Year Debt Service Levy =(I)
(1)							0		0
(2)							0		0
(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	0	0	0	0	0	0

LONG TERM DEBT SCHEDULE  
GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS  
PAGE 2

Fiscal Year  
2015

City Name: Clio

USE THIS PAGE ONLY AFTER FILLING LINES 1 THRU 30 ABOVE.

	Project Name (A)	Amount of Issue (B)	Date Certified to County Auditor (C)	Principal Due FY 2015 (D)	Interest Due FY 2015 +(E)	Bond Reg/Other Fees Due FY 2015 +(F)	Total Obligation Due FY 2015 =(G)	Paid from Funds OTHER THAN Current Year Property Taxes -(H)	Amount Paid by Current Year Debt Service Levy =(I)
(31)							0		0
(32)							0		0
(33)							0		0
(34)							0		0
(35)							0		0
(36)							0		0
(37)							0		0
(38)							0		0
(39)							0		0
(40)							0		0
(41)							0		0
(42)							0		0
(43)							0		0
(44)							0		0
(45)							0		0
(46)							0		0
(47)							0		0
(48)							0		0
(49)							0		0
(50)							0		0
(51)							0		0
(52)							0		0
(53)							0		0
(54)							0		0
(55)							0		0
(56)							0		0
(57)							0		0
(58)							0		0
(59)							0		0
(60)							0		0
				0	0	0	0	0	0







