

40-372

Adoption of Budget and Certification of City Taxes

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

The City of: Ellsworth County Name: HAMILTON 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.

515-836-4751

Telephone Number

Signature

County Auditor Date Stamp

January 1, 2014 Property Valuations

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	2a <u>12,855,286</u>	2b <u>12,761,357</u>	531
DEBT SERVICE	3a <u>14,311,986</u>	3b <u>14,218,057</u>	
Ag Land	4a <u>236,402</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	5 104,128	103,367	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 15,520	15,407	52 1.20729
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)			25 119,648	118,774	
384.1	3.00375	Ag Land	26	0	63 0
Total General Fund Tax Levies (25 + 26)			27 119,648	118,774	Do Not Add
Special Revenue Levies					
384.8	0.27000	Emergency (if general fund at levy limit)	28 3,471	3,446	64 0.27000
384.6	Amt Nec	Police & Fire Retirement	29	0	0
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30 9,971	9,898	0.77563
Rules	Amt Nec	Other Employee Benefits	31	0	0
Total Employee Benefit Levies (29,30,31)			32 9,971	9,898	65 0.77563
Sub Total Special Revenue Levies (28+32)			33 13,442	13,344	
Valuation					
386	As Req	With Gas & Elec	Without Gas & Elec		
	SSMID 1 (A)	(B)		34	0
	SSMID 2 (A)	(B)		35	0
	SSMID 3 (A)	(B)		36	0
	SSMID 4 (A)	(B)		37	0
	SSMID 5 (A)	(B)		555	0
	SSMID 6 (A)	(B)		556	0
	SSMID 7 (A)	(B)		1177	0
Total SSMID			38	0	Do Not Add
Total Special Revenue Levies			39 13,442	13,344	
384.4	Amt Nec	Debt Service Levy 76.10(6)	40 21,720	21,577	70 1.51761
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41	0	71 0
Total Property Taxes (27+39+40+41)			42 154,810	153,695	72 11.87053

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

Ellsworth

		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	213,023	140,629	0	0	0	0	353,652	863,213	1,216,865
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	319,858	107,113	85,707	39,642	0	0	552,320	1,017,799	1,570,119
Actual Expenditures Except End Bal (pg 12, line 259) *	3	269,469	82,194	85,707	39,642	0	0	477,012	970,088	1,447,100
Ending Fund Balance June 30 (pg 12, line 261) *	4	263,412	165,548	0	0	0	0	428,960	910,924	1,339,884
(2)										
** Re-Estimated FY 2015										
Beginning Fund Balance	5	263,412	165,548	0	0	0	0	428,960	910,924	1,339,884
Re-Est Revenues	6	285,866	105,854	45,454	38,227	0	0	475,401	1,182,110	1,657,511
Re-Est Expenditures	7	332,219	107,201	45,454	38,190	0	0	523,064	1,067,852	1,590,916
Ending Fund Balance	8	217,059	164,201	0	37	0	0	381,297	1,025,182	1,406,479
(3)										
** Budget FY 2016										
Beginning Fund Balance	9	217,059	164,201	0	37	0	0	381,297	1,025,182	1,406,479
Revenues	10	266,241	108,228	44,061	41,760	0	0	460,290	1,089,740	1,550,030
Expenditures	11	318,991	99,644	44,061	41,720	0	0	504,416	1,038,182	1,542,598
Ending Fund Balance	12	164,309	172,785	0	77	0	0	337,171	1,076,740	1,413,911

* 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 Ellsworth

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	40,260	5,412						45,672	45,262	43,449
Jail	2								0	0	0
Emergency Management	3	50							50	50	92
Flood Control	4								0	13,421	1,500
Fire Department	5	30,678							30,678	33,316	25,283
Ambulance	6	18,678							18,678	19,733	26,204
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8	610	3,638						4,248	4,248	4,248
Animal Control	9	400							400	400	343
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	90,676	9,050				0		99,726	116,430	101,119
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	59,861	36,886						96,747	60,566	15,600
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	9,736							9,736	9,736	8,865
Traffic Control and Safety	15								0	0	0
Snow Removal	16		20,049						20,049	4,849	14,614
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	10,564							10,564	11,764	10,374
Other Public Works	21	4,100							4,100	4,079	3,950
TOTAL (lines 12 - 21)	22	84,261	56,935				0		141,196	90,994	53,403
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	2,800							2,800	2,730	2,375
Community Mental Health	28	1,520							1,520	1,520	1,495
Other Health and Social Services	29								0	0	0
TOTAL (lines 23 - 29)	30	4,320	0				0		4,320	4,250	3,870
CULTURE & RECREATION											
Library Services	31	29,089	2,603						31,692	35,323	38,001
Museum, Band and Theater	32								0	0	0
Parks	33	9,871							9,871	9,599	5,445
Recreation	34	2,500							2,500	51,787	1,468
Cemetery	35	3,375							3,375	3,375	2,625
Community Center, Zoo, & Marina	36	10,400							10,400	11,652	12,489
Other Culture and Recreation	37	27,500							27,500	26,770	41,764
TOTAL (lines 31 - 37)	38	82,735	2,603				0		85,338	138,506	101,792

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		3,124							3,124	3,124	3,124
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		3,124	0	0			0		3,124	3,124	3,124
GENERAL GOVERNMENT												
Mayor, Council, & City Manager	46		5,000	199						5,199	5,199	4,762
Clerk, Treasurer, & Finance Adm.	47		11,724	1,757						13,481	13,053	11,707
Elections	48		1,300							1,300	0	1,180
Legal Services & City Attorney	49		4,000							4,000	4,000	1,138
City Hall & General Buildings	50		12,376							12,376	13,696	10,702
Tort Liability	51		15,520							15,520	14,734	15,217
Other General Government	52		3,955							3,955	3,825	4,337
TOTAL (lines 46 - 52)	53		53,875	1,956	0			0		55,831	54,507	49,043
DEBT SERVICE	54			10,000		41,720				51,720	93,190	94,642
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		318,991	80,544	0	41,720	0	0		441,255	501,001	406,993
BUSINESS TYPE ACTIVITIES												
Proprietary: Enterprise & Budgeted ISF												
Water Utility	59								124,552	124,552	147,274	116,681
Sewer Utility	60								59,160	59,160	68,792	48,667
Electric Utility	61								541,034	541,034	543,384	491,393
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								127,350	127,350	127,333	127,250
Enterprise CAPITAL PROJECTS	71								0	0	0	1,982
Enterprise TIF CAPITAL PROJECTS	72								0	0	0	0
TOTAL Business Type Expenditures (lines 59 - 73)	73								852,096	852,096	886,783	785,973
TOTAL ALL EXPENDITURES (lines 58+74)	74		318,991	80,544	0	41,720	0	0	852,096	1,293,351	1,387,784	1,192,966
Regular Transfers Out	75			19,100						186,086	205,186	206,191
Internal TIF Loan / Repayment Transfers Out	76				44,061					44,061	2,454	47,943
Total ALL Transfers Out	77		0	19,100	44,061	0	0	0	186,086	249,247	203,132	254,134
Total Expenditures & Fund Transfers Out (lines 75+76)	78		318,991	99,644	44,061	41,720	0	0	1,038,182	1,542,598	1,590,916	1,447,100
Ending Fund Balance June 30	79		164,309	172,785	0	77	0	0	1,076,740	1,413,911	1,406,479	1,339,884

* 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	118,774	13,344		21,577	0			153,695	150,214	135,479
	2								0	0	0
	3	118,774	13,344		21,577	0			153,695	150,214	135,479
	4								0	272	66
	5			44,061					44,061	43,454	78,471
Other City Taxes:											
	6	874	98		143	0			1,115	1,207	1,154
	7								0	0	39
	8								0	0	0
	9								0	0	0
	10								0	0	0
	11								0	0	0
	12		41,000						41,000	40,000	41,943
	13	874	41,098		143	0			42,115	41,207	43,136
	14	275							275	315	295
	15	3,510	139					1,094	4,743	4,840	4,542
Intergovernmental:											
	16								0	12,263	0
	17		53,000						53,000	52,300	0
	18	11,863	647	0	940	0		0	13,450	9,371	99,378
	19	35,066							35,066	39,066	40,517
	20	46,929	53,647	0	940	0		0	101,516	113,000	139,895
Charges for Fees & Service:											
	21							248,700	248,700	265,200	201,828
	22							61,500	61,500	56,300	46,978
	23							577,200	577,200	577,260	564,407
	24							0	0	0	0
	25							0	0	0	0
	26							0	0	0	0
	27	12,218						12,218	12,218	13,054	0
	28							0	0	0	0
	29							0	0	0	0
	30							0	0	0	0
	31							0	0	0	0
	32							0	0	0	0
	33	15,225						15,225	17,275	16,574	0
	34	27,443	0		0	0	0	887,400	914,843	928,253	842,841
	35								0	0	0
	36	38,700						835	39,535	172,824	71,260
Other Financing Sources:											
	37	29,736			19,100			156,350	205,186	200,678	206,191
	38							44,061	44,061	2,454	47,943
	39	29,736	0	0	19,100	0	0	200,411	249,247	203,132	254,134
	40								0	0	0
	41								0	0	0
	42	29,736	0	0	19,100	0	0	200,411	249,247	203,132	254,134
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)											
	43	266,241	108,228	44,061	41,760	0	0	1,089,740	1,550,030	1,657,511	1,570,119
	44	217,059	164,201	0	37	0	0	1,025,182	1,406,479	1,339,884	1,216,865
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)											
	45	483,300	272,429	44,061	41,797	0	0	2,114,922	2,956,509	2,997,395	2,786,984

CITY OF Ellsworth

**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	118,774	13,344		21,577	0			153,695	150,214	135,479
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	118,774	13,344		21,577	0			153,695	150,214	135,479
Delinquent Property Taxes	4	0	0		0	0			0	272	66
TIF Revenues	5			44,061					44,061	43,454	78,471
Other City Taxes	6	874	41,098		143	0			42,115	41,207	43,136
Licenses & Permits	7	275	0					0	275	315	295
Use of Money and Property	8	3,510	139	0	0	0	0	1,094	4,743	4,840	4,542
Intergovernmental	9	46,929	53,647	0	940	0		0	101,516	113,000	139,895
Charges for Fees & Service	10	27,443	0		0	0		887,400	914,843	928,253	842,841
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	38,700	0		0	0		835	39,535	172,824	71,260
Sub-Total Revenues	13	236,505	108,228	44,061	22,660	0	0	889,329	1,300,783	1,454,379	1,315,985
Other Financing Sources:											
Total Transfers In	14	29,736	0	0	19,100	0	0	200,411	249,247	203,132	254,134
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	266,241	108,228	44,061	41,760	0	0	1,089,740	1,550,030	1,657,511	1,570,119
Expenditures & Other Financing Uses											
Public Safety	18	90,676	9,050	0			0		99,726	116,430	101,119
Public Works	19	84,261	56,935	0			0		141,196	90,994	53,403
Health and Social Services	20	4,320	0	0			0		4,320	4,250	3,870
Culture and Recreation	21	82,735	2,603	0			0		85,338	138,506	101,792
Community and Economic Development	22	3,124	0	0			0		3,124	3,124	3,124
General Government	23	53,875	1,956	0			0		55,831	54,507	49,043
Debt Service	24	0	10,000	0	41,720		0		51,720	93,190	94,642
Capital Projects	25	0	0	0		0	0		0	0	0
Total Government Activities Expenditures	26	318,991	80,544	0	41,720	0	0		441,255	501,001	406,993
Business Type Proprietary: Enterprise & ISF	27							852,096	852,096	886,783	785,973
Total Gov & Bus Type Expenditures	28	318,991	80,544	0	41,720	0	0	852,096	1,293,351	1,387,784	1,192,966
Total Transfers Out	29	0	19,100	44,061	0	0	0	186,086	249,247	203,132	254,134
Total ALL Expenditures/Fund Transfers Out	30	318,991	99,644	44,061	41,720	0	0	1,038,182	1,542,598	1,590,916	1,447,100
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-52,750	8,584	0	40	0	0	51,558	7,432	66,595	123,019
Beginning Fund Balance July 1	33	217,059	164,201	0	37	0	0	1,025,182	1,406,479	1,339,884	1,216,865
Ending Fund Balance June 30	34	164,309	172,785	0	77	0	0	1,076,740	1,413,911	1,406,479	1,339,884

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

City Name: Ellsworth

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) G.O. Capital Loan Notes, Series 2006A	320,000	3/17/2006	40,000	1,720		41,720	20,000	21,720
(3) Water Treatment Facility Project - SRF Loan	2,371,000		63,000	59,400	4,950	127,350	127,350	0
(4) Ellsworth Coop Telephone Revolving Loan Fund	100,000		10,000			10,000	10,000	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			113,000	61,120	4,950	179,070	157,350	21,720

