

# 64-605

## Adoption of Budget and Certification of City Taxes

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

The City of: Ferguson County Name: MARSHALL Date Budget Adopted: 3/2/2015  
(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.

(641) 478-3283

Telephone Number

Signature

County Auditor Date Stamp

### January 1, 2014 Property Valuations

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	2a <u>1,116,295</u>	2b <u>1,060,697</u>	126
<b>DEBT SERVICE</b>	3a <u>1,116,295</u>	3b <u>1,060,697</u>	
Ag Land	4a <u>77,900</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 9,042	8,592	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 5,750	5,464	52 5.15097
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
		<b>Total General Fund Regular Levies (5 thru 24)</b>	25 14,792	14,056	
384.1	3.00375	Ag Land	26 234	234	63 3.00375
		<b>Total General Fund Tax Levies (25 + 26)</b>	27 15,026	14,290	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 1,500	1,425	1.34373
Rules	Amt Nec	Other Employee Benefits	31	0	0
		<b>Total Employee Benefit Levies (29,30,31)</b>	32 1,500	1,425	65 1.34373
		<b>Sub Total Special Revenue Levies (28+32)</b>	33 1,500	1,425	
		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 1,500	1,425	
384.4	Amt Nec	Debt Service Levy 76.10(6)	40 2,350	2,233	70 2.10518
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41	0	71 0
		<b>Total Property Taxes (27+39+40+41)</b>	42 18,876	17,948	72 16.69988

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

**Ferguson**

		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 2014</b>										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	52,431	-21,707	0	9	0	0	30,733	61,888	92,621
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	86,196	8,917	0	2,335	0	0	97,448	29,069	126,517
Actual Expenditures Except End Bal (pg 12, line 259) *	3	38,585	8,682	0	2,350	0	0	49,617	83,877	133,494
Ending Fund Balance June 30 (pg 12, line 261) *	4	100,042	-21,472	0	-6	0	0	78,564	7,080	85,644
<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 2015</b>										
Beginning Fund Balance	5	100,042	-21,472	0	-6	0	0	78,564	7,080	85,644
Re-Est Revenues	6	36,800	10,000	0	2,350	0	0	49,150	0	49,150
Re-Est Expenditures	7	37,387	10,122	0	2,350	0	0	49,859	5,000	54,859
Ending Fund Balance	8	99,455	-21,594	0	-6	0	0	77,855	2,080	79,935
<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 2016</b>										
Beginning Fund Balance	9	99,455	-21,594	0	-6	0	0	77,855	2,080	79,935
Revenues	10	36,676	10,500	0	2,350	0	0	49,526	0	49,526
Expenditures	11	37,450	10,322	0	2,350	0	0	50,122	5,000	55,122
Ending Fund Balance	12	98,681	-21,416	0	-6	0	0	77,259	-2,920	74,339

\* 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** \_\_\_\_\_ **Ferguson**

**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.	355	337
2	Support of a Local Emerg.Mgmt.Comm.	0	0
3	TOTAL FOR FISCAL YEAR 2014	355	337

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)
<b>PUBLIC SAFETY</b>											
Police Department/Crime Prevention	1	3,240							3,240	3,240	3,025
Jail	2								0	0	0
Emergency Management	3	365							365	355	343
Flood Control	4								0	0	0
Fire Department	5	12,395							12,395	13,000	12,410
Ambulance	6								0	0	0
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	0	0
Animal Control	9								0	0	100
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	16,000	0				0		16,000	16,595	15,878
<b>PUBLIC WORKS</b>											
Roads, Bridges, & Sidewalks	12		4,000						4,000	3,800	1,862
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		3,000						3,000	3,200	3,063
Traffic Control and Safety	15		500						500	400	390
Snow Removal	16		2,000						2,000	1,500	2,525
Highway Engineering	17		35						35	35	35
Street Cleaning	18								0	400	0
Airport (if not Enterprise)	19								0	0	0
Garbage (if not Enterprise)	20	500							500	504	504
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	500	9,535				0		10,035	9,839	8,379
<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
<b>CULTURE &amp; RECREATION</b>											
Library Services	31	150							150	150	0
Museum, Band and Theater	32								0	0	0
Parks	33	1,500							1,500	1,200	826
Recreation	34	1,550							1,550	1,800	526
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36	1,600							1,600	1,600	1,150
Other Culture and Recreation	37								0	0	424
TOTAL (lines 31 - 37)	38	4,800	0				0		4,800	4,750	2,926

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)
<b>COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>												
Community Beautification	39									0	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
	44											
TOTAL (lines 39 - 44)	45		0	0	0			0		0	0	0
<b>GENERAL GOVERNMENT</b>												
Mayor, Council, & City Manager	46		1,800							1,800	1,800	2,120
Clerk, Treasurer, & Finance Adm.	47		6,000	787						6,787	6,787	6,807
Elections	48		850							850	0	828
Legal Services & City Attorney	49		1,200							1,200	1,400	717
City Hall & General Buildings	50									0	0	0
Tort Liability	51		5,750							5,750	5,738	8,429
Other General Government	52		550							550	600	1,183
TOTAL (lines 46 - 52)	53		16,150	787	0			0		16,937	16,325	20,084
<b>DEBT SERVICE</b>	54					2,350				2,350	2,350	2,350
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	0
<b>TOTAL Government Activities Expenditures</b> (lines 11+22+30+38+45+53+54+57)	58		37,450	10,322	0	2,350	0	0		50,122	49,859	49,617
<b>BUSINESS TYPE ACTIVITIES</b>												
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>												
Water Utility	59									0	0	7,133
Sewer Utility	60									0	0	21,744
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
<b>TOTAL Business Type Expenditures (lines 59 - 73)</b>	73								0	0	0	28,877
<b>TOTAL ALL EXPENDITURES (lines 58+74)</b>	74		37,450	10,322	0	2,350	0	0	0	50,122	49,859	78,494
Regular Transfers Out	75								5,000	5,000	5,000	55,000
Internal TIF Loan / Repayment Transfers Out	76									0	0	0
<b>Total ALL Transfers Out</b>	77		0	0	0	0	0	0	5,000	5,000	5,000	55,000
<b>Total Expenditures &amp; Fund Transfers Out (lines 75+76)</b>	78		37,450	10,322	0	2,350	0	0	5,000	55,122	54,859	133,494
<b>Ending Fund Balance June 30</b>	79		98,681	-21,416	0	-6	0	0	-2,920	74,339	79,935	85,644

\* 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)
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>											
	1	14,290	1,425		2,233	0			17,948	19,350	18,005
	2								0	0	0
	3	14,290	1,425		2,233	0			17,948	19,350	18,005
	4								0	0	0
	5								0	0	0
Other City Taxes:											
	6	736	75		117	0			928	0	849
	7								0	0	0
	8								0	0	0
	9								0	0	0
	10								0	0	0
	11								0	0	0
	12	12,900							12,900	12,000	10,750
	13	13,636	75		117	0			13,828	12,000	11,599
	14								0	0	0
	15								0	300	100
Intergovernmental:											
	16								0	0	0
	17		9,000						9,000	8,500	8,917
	18	0	0	0	0	0		0	0	0	0
	19	3,000							3,000	3,000	3,000
	20	3,000	9,000	0	0	0		0	12,000	11,500	11,917
Charges for Fees & Service:											
	21								0	0	11,590
	22								0	0	17,479
	23								0	0	0
	24								0	0	0
	25								0	0	0
	26								0	0	0
	27								0	0	0
	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	0	0		0	0	0	0	0	0	29,069
	35								0	0	0
	36	750							750	1,000	827
Other Financing Sources:											
	37	5,000							5,000	5,000	55,000
	38								0	0	0
	39	5,000	0	0	0	0	0	0	5,000	5,000	55,000
	40								0	0	0
	41								0	0	0
	42	5,000	0	0	0	0	0	0	5,000	5,000	55,000
<b>Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, &amp; 41)</b>											
	43	36,676	10,500	0	2,350	0	0	0	49,526	49,150	126,517
	44	99,455	-21,594	0	-6	0	0	2,080	79,935	85,644	92,621
	45	136,131	-11,094	0	2,344	0	0	2,080	129,461	134,794	219,138

CITY OF

Ferguson

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)
<b>Revenues &amp; Other Financing Sources</b>											
Taxes Levied on Property	1	14,290	1,425		2,233	0			17,948	19,350	18,005
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	14,290	1,425		2,233	0			17,948	19,350	18,005
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	13,636	75		117	0			13,828	12,000	11,599
Licenses & Permits	7	0	0					0	0	0	0
Use of Money and Property	8	0	0	0	0	0	0	0	0	300	100
Intergovernmental	9	3,000	9,000	0	0	0		0	12,000	11,500	11,917
Charges for Fees & Service	10	0	0		0	0	0	0	0	0	29,069
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	750	0		0	0	0	0	750	1,000	827
Sub-Total Revenues	13	31,676	10,500	0	2,350	0	0	0	44,526	44,150	71,517
<b>Other Financing Sources:</b>											
Total Transfers In	14	5,000	0	0	0	0	0	0	5,000	5,000	55,000
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
<b>Total Revenues and Other Sources</b>	<b>17</b>	<b>36,676</b>	<b>10,500</b>	<b>0</b>	<b>2,350</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>49,526</b>	<b>49,150</b>	<b>126,517</b>
<b>Expenditures &amp; Other Financing Uses</b>											
Public Safety	18	16,000	0	0			0		16,000	16,595	15,878
Public Works	19	500	9,535	0			0		10,035	9,839	8,379
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	4,800	0	0			0		4,800	4,750	2,926
Community and Economic Development	22	0	0	0			0		0	0	0
General Government	23	16,150	787	0			0		16,937	16,325	20,084
Debt Service	24	0	0	0	2,350		0		2,350	2,350	2,350
Capital Projects	25	0	0	0		0	0		0	0	0
<b>Total Government Activities Expenditures</b>	<b>26</b>	<b>37,450</b>	<b>10,322</b>	<b>0</b>	<b>2,350</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>50,122</b>	<b>49,859</b>	<b>49,617</b>
Business Type Proprietary: Enterprise & ISF	27							0	0	0	28,877
<b>Total Gov &amp; Bus Type Expenditures</b>	<b>28</b>	<b>37,450</b>	<b>10,322</b>	<b>0</b>	<b>2,350</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>50,122</b>	<b>49,859</b>	<b>78,494</b>
<b>Total Transfers Out</b>	<b>29</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>55,000</b>
<b>Total ALL Expenditures/Fund Transfers Out</b>	<b>30</b>	<b>37,450</b>	<b>10,322</b>	<b>0</b>	<b>2,350</b>	<b>0</b>	<b>0</b>	<b>5,000</b>	<b>55,122</b>	<b>54,859</b>	<b>133,494</b>
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-774	178	0	0	0	0	-5,000	-5,596	-5,709	-6,977
<b>Beginning Fund Balance July 1</b>	<b>33</b>	<b>99,455</b>	<b>-21,594</b>	<b>0</b>	<b>-6</b>	<b>0</b>	<b>0</b>	<b>2,080</b>	<b>79,935</b>	<b>85,644</b>	<b>92,621</b>
<b>Ending Fund Balance June 30</b>	<b>34</b>	<b>98,681</b>	<b>-21,416</b>	<b>0</b>	<b>-6</b>	<b>0</b>	<b>0</b>	<b>-2,920</b>	<b>74,339</b>	<b>79,935</b>	<b>85,644</b>

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

City Name: Ferguson

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) FIRE STATION	43,644	02/08/2012	3,975	1,758		5,733	3,383	2,350
(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			3,975	1,758	0	5,733	3,383	2,350



# AFFIDAVIT OF POSTING

## City of Ferguson, Iowa

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

The Notice of Public Hearing for the proposed city budget for the City of Ferguson was posted on February 13, 2015 at the following locations:

FERGUSON POST OFFICE

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Location #1

FERGUSON FIRE STATION

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Location #2

FERGUSON COMMUNITY CENTER

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Location #3

Attested to on behalf of the City of Ferguson by:

CHARLES FINDERS

---

Print Name

Signature

---

Date

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