

64-606

Adoption of Budget and Certification of City Taxes

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

The City of: Gilman County Name: MARSHALL Date Budget Adopted: 3/9/2015
(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.

County Auditor Date Stamp		641-236-2531 <small>Telephone Number</small>	_____ <small>Signature</small>
January 1, 2014 Property Valuations			
		With Gas & Electric	Without Gas & Electric
Regular	2a	9,693,337	9,456,791
DEBT SERVICE	3a	9,693,337	9,456,791
Ag Land	4a	192,925	
			Last Official Census 509

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	78,516	76,600		8.10000
Non-Voted Other Permissible Levies						
12(8)	0.67500	Contract for use of Bridge		0		0
12(10)	0.95000	Opr & Maint publicly owned Transit		0		0
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center		0		0
12(12)	0.13500	Opr & Maint of City owned Civic Center		0		0
12(13)	0.06750	Planning a Sanitary Disposal Project		0		0
12(14)	0.27000	Aviation Authority (under sec.330A.15)		0		0
12(15)	0.06750	Levee Impr. fund in special charter city		0		0
12(17)	Amt Nec	Liability, property & self insurance costs	6,000	5,854		0.61898
12(21)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.		0		0
Voted Other Permissible Levies						
12(1)	0.13500	Instrumental/Vocal Music Groups		0		0
12(2)	0.81000	Memorial Building		0		0
12(3)	0.13500	Symphony Orchestra		0		0
12(4)	0.27000	Cultural & Scientific Facilities		0		0
12(5)	As Voted	County Bridge		0		0
12(6)	1.35000	Missi or Missouri River Bridge Const.		0		0
12(9)	0.03375	Aid to a Transit Company		0		0
12(16)	0.20500	Maintain Institution received by gift/devise		0		0
12(18)	1.00000	City Emergency Medical District		0		0
12(20)	0.27000	Support Public Library		0		0
28E.22	1.50000	Unified Law Enforcement		0		0
Total General Fund Regular Levies (5 thru 24)			84,516	82,454		
384.1	3.00375	Ag Land	579	579		3.00375
Total General Fund Tax Levies (25 + 26)			85,095	83,033		Do Not Add
Special Revenue Levies						
384.8	0.27000	Emergency (if general fund at levy limit)		0		0
384.6	Amt Nec	Police & Fire Retirement		0		0
	Amt Nec	FICA & IPERS (if general fund at levy limit)		0		0
Rules	Amt Nec	Other Employee Benefits		0		0
Total Employee Benefit Levies (29,30,31)			0	0		0
Sub Total Special Revenue Levies (28+32)			0	0		0
Valuation						
386	As Req	With Gas & Elec	Without Gas & Elec			
	SSMID 1 (A)	(B)		0		0
	SSMID 2 (A)	(B)		0		0
	SSMID 3 (A)	(B)		0		0
	SSMID 4 (A)	(B)		0		0
	SSMID 5 (A)	(B)		0		0
	SSMID 6 (A)	(B)		0		0
	SSMID 7 (A)	(B)		0		0
Total SSMID			0	0		Do Not Add
Total Special Revenue Levies			0	0		
384.4	Amt Nec	Debt Service Levy 76.10(6)	0	0		0
384.7	0.67500	Capital Projects (Capital Improv. Reserve)		0		0
Total Property Taxes (27+39+40+41)			85,095	83,033		8.71898

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 **Gilman**

		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	296,553	133,888	0	0	0	32,557	462,998	256,629	719,627
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	173,869	50,826	0	0	0	0	224,695	156,034	380,729
Actual Expenditures Except End Bal (pg 12, line 259) *	3	182,899	87,147	0	0	0	0	270,046	116,745	386,791
Ending Fund Balance June 30 (pg 12, line 261) *	4	287,523	97,567	0	0	0	32,557	417,647	295,918	713,565
(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	287,523	97,567	0	0	0	32,557	417,647	295,918	713,565
Re-Est Revenues	6	162,555	49,119	0	0	0	0	211,674	151,000	362,674
Re-Est Expenditures	7	233,894	52,000	0	0	0	0	285,894	145,260	431,154
Ending Fund Balance	8	216,184	94,686	0	0	0	32,557	343,427	301,658	645,085
(3)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2016										
Beginning Fund Balance	9	216,184	94,686	0	0	0	32,557	343,427	301,658	645,085
Revenues	10	164,995	50,000	0	0	0	0	214,995	151,000	365,995
Expenditures	11	221,942	52,000	0	0	0	0	273,942	175,000	448,942
Ending Fund Balance	12	159,237	92,686	0	0	0	32,557	284,480	277,658	562,138

* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2014

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

CITY OF _____ Gilman _____

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	15,000							15,000	19,000	19,926
Jail	2								0	0	0
Emergency Management	3	1,300							1,300	1,252	1,211
Flood Control	4								0	0	0
Fire Department	5	44,650							44,650	44,650	43,864
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	60,950	0				0		60,950	64,902	65,001
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	50,000	42,000						92,000	92,500	99,831
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		10,000						10,000	9,500	9,610
Traffic Control and Safety	15								0	0	0
Snow Removal	16	10,000							10,000	0	9,000
Highway Engineering	17								0	0	0
Street Cleaning	18								0	0	1,000
Airport <i>(if not Enterprise)</i>	19								0	0	0
Garbage <i>(if not Enterprise)</i>	20	5,000							5,000	6,000	3,095
Other Public Works	21								0	14,000	0
TOTAL (lines 12 - 21)	22	65,000	52,000				0		117,000	122,000	122,536
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	19,687							19,687	21,687	21,153
Museum, Band and Theater	32								0	0	0
Parks	33	1,450							1,450	1,450	927
Recreation	34								0	0	0
Cemetery	35	20,000							20,000	20,000	11,824
Community Center, Zoo, & Marina	36								0	0	0
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	41,137	0				0		41,137	43,137	33,904

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									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
GENERAL GOVERNMENT												
Mayor, Council, & City Manager	46		1,100							1,100	1,100	710
Clerk, Treasurer, & Finance Adm.	47		13,005							13,005	13,005	10,716
Elections	48		1,300							1,300	1,300	1,031
Legal Services & City Attorney	49		6,500							6,500	7,500	5,500
City Hall & General Buildings	50		23,000							23,000	23,000	26,074
Tort Liability	51									0	0	0
Other General Government	52		9,950							9,950	9,950	4,574
TOTAL (lines 46 - 52)	53		54,855	0	0			0		54,855	55,855	48,605
DEBT SERVICE	54									0	0	0
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		221,942	52,000	0	0	0	0		273,942	285,894	270,046
BUSINESS TYPE ACTIVITIES												
Proprietary: Enterprise & Budgeted ISF												
Water Utility	59							90,000		90,000	100,000	76,526
Sewer Utility	60							85,000		85,000	45,260	40,219
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							175,000		175,000	145,260	116,745
TOTAL ALL EXPENDITURES (lines 58+74)	74		221,942	52,000	0	0	0	0	175,000	448,942	431,154	386,791
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		221,942	52,000	0	0	0	0	175,000	448,942	431,154	386,791
Ending Fund Balance June 30	79		159,237	92,686	0	0	0	32,557	277,658	562,138	645,085	713,565

* 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	83,033	0		0	0			83,033	81,322	86,038
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	83,033	0		0	0			83,033	81,322	86,038
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	2,062	0		0	0			2,062	2,060	2,083
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	48,000							48,000	46,273	46,523
Subtotal - Other City Taxes (lines 6 thru 12)	13	50,062	0		0	0			50,062	48,333	48,606
Licenses & Permits	14	625							625	625	585
Use of Money & Property	15	3,120							3,120	3,000	5,362
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		50,000						50,000	49,119	50,826
Other State Grants & Reimbursements	18	250	0	0	0	0		0	250	250	69
Local Grants & Reimbursements	19	23,300							23,300	24,300	24,481
Subtotal - Intergovernmental (lines 16 thru 19)	20	23,550	50,000	0	0	0		0	73,550	73,669	75,376
Charges for Fees & Service:											
Water Utility	21							86,000	86,000	86,000	86,278
Sewer Utility	22							65,000	65,000	65,000	69,756
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	3,000							3,000	3,000	2,644
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	755
Subtotal - Charges for Service (lines 21 thru 33)	34	3,000	0		0	0	0	151,000	154,000	154,000	159,433
Special Assessments	35								0	0	0
Miscellaneous	36	1,605							1,605	1,725	5,329
Other Financing Sources:											
Regular Operating Transfers In	37								0	0	0
Internal TIF Loan Transfers In	38								0	0	0
Subtotal ALL Operating Transfers In	39	0	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43	164,995	50,000	0	0	0	0	151,000	365,995	362,674	380,729
Beginning Fund Balance July 1	44	216,184	94,686	0	0	0	32,557	301,658	645,085	713,565	719,627
TOTAL REVENUES & BEGIN BALANCE (lines 42-43)	45	381,179	144,686	0	0	0	32,557	452,658	1,011,080	1,076,239	1,100,356

**CITY OF
Gilman
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	83,033	0		0	0			83,033	81,322	86,038
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	83,033	0		0	0			83,033	81,322	86,038
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	50,062	0		0	0			50,062	48,333	48,606
Licenses & Permits	7	625	0					0	625	625	585
Use of Money and Property	8	3,120	0	0	0	0	0	0	3,120	3,000	5,362
Intergovernmental	9	23,550	50,000	0	0	0		0	73,550	73,669	75,376
Charges for Fees & Service	10	3,000	0		0	0	0	151,000	154,000	154,000	159,433
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	1,605	0		0	0		0	1,605	1,725	5,329
Sub-Total Revenues	13	164,995	50,000	0	0	0		151,000	365,995	362,674	380,729
Other Financing Sources:											
Total Transfers In	14	0	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	164,995	50,000	0	0	0		151,000	365,995	362,674	380,729
Expenditures & Other Financing Uses											
Public Safety	18	60,950	0	0			0		60,950	64,902	65,001
Public Works	19	65,000	52,000	0			0		117,000	122,000	122,536
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	41,137	0	0			0		41,137	43,137	33,904
Community and Economic Development	22	0	0	0			0		0	0	0
General Government	23	54,855	0	0			0		54,855	55,855	48,605
Debt Service	24	0	0	0	0		0		0	0	0
Capital Projects	25	0	0	0		0		0	0	0	0
Total Government Activities Expenditures	26	221,942	52,000	0	0	0			273,942	285,894	270,046
Business Type Proprietary: Enterprise & ISF	27							175,000	175,000	145,260	116,745
Total Gov & Bus Type Expenditures	28	221,942	52,000	0	0	0		175,000	448,942	431,154	386,791
Total Transfers Out	29	0	0	0	0	0		0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	221,942	52,000	0	0	0		175,000	448,942	431,154	386,791
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-56,947	-2,000	0	0	0		-24,000	-82,947	-68,480	-6,062
Beginning Fund Balance July 1	33	216,184	94,686	0	0	0	32,557	301,658	645,085	713,565	719,627
Ending Fund Balance June 30	34	159,237	92,686	0	0	0	32,557	277,658	562,138	645,085	713,565

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

City Name: Gilman

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 TRUCK	185,725		13,748	4,824		18,572	18,572	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			13,748	4,824	0	18,572	18,572	0

