

# 54-504

## Adoption of Budget and Certification of City Taxes

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

The City of: Hayesville County Name: KEOKUK Date Budget Adopted: 3/8/2015  
(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.

641-622-2735  
Telephone Number

Signature

County Auditor Date Stamp

### January 1, 2014 Property Valuations

Last Official Census

Regular  
**DEBT SERVICE**  
Ag Land

2a	With Gas & Electric	776,186	2b	Without Gas & Electric	743,588
3a			3b		
4a		193,072			

50

### 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 6,287	6,023	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 1,500	1,437	52 1.93253
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 7,787	7,460	
384.1	3.00375	Ag Land	26 580	580	63 3.00375
		<b>Total General Fund Tax Levies (25 + 26)</b>	27 8,367	8,040	<b>Do Not Add</b>
		Special Revenue Levies			
384.8	0.27000	Emergency (if general fund at levy limit)	28 210	201	64 0.27000
384.6	Amt Nec	Police & Fire Retirement	29	0	0
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30	0	0
Rules	Amt Nec	Other Employee Benefits	31	0	0
		<b>Total Employee Benefit Levies (29,30,31)</b>	32 0	0	65 0
		<b>Sub Total Special Revenue Levies (28+32)</b>	33 210	201	
		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	<b>Do Not Add</b>
	<b>Total Special Revenue Levies</b>		39 210	201	
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	71 0
	<b>Total Property Taxes (27+39+40+41)</b>		42 8,577	8,241	72 10.30253

### 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 **Hayesville**

		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	87,734	-9,035	0	0	0	0	78,699	0	78,699
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	16,075	3,491	0	0	0	0	19,566	0	19,566
Actual Expenditures Except End Bal (pg 12, line 259) *	3	9,565	3,245	0	0	0	0	12,810	0	12,810
Ending Fund Balance June 30 (pg 12, line 261) *	4	94,244	-8,789	0	0	0	0	85,455	0	85,455
<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	94,244	-8,789	0	0	0	0	85,455	0	85,455
Re-Est Revenues	6	15,333	3,702	0	0	0	0	19,035	0	19,035
Re-Est Expenditures	7	12,653	3,693	0	0	0	0	16,346	0	16,346
Ending Fund Balance	8	96,924	-8,780	0	0	0	0	88,144	0	88,144
<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	96,924	-8,780	0	0	0	0	88,144	0	88,144
Revenues	10	15,317	3,610	0	0	0	0	18,927	0	18,927
Expenditures	11	15,064	201	0	0	0	0	15,265	0	15,265
Ending Fund Balance	12	97,177	-5,371	0	0	0	0	91,806	0	91,806

\* 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 Hayesville

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.	<input type="text" value="0"/>	<u>0</u>
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)
<b>PUBLIC SAFETY</b>											
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	301	201						502	483	0
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	301	201				0		502	483	0
<b>PUBLIC WORKS</b>											
Roads, Bridges, & Sidewalks	12	1,000							1,000	1,000	640
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	2,500	0						2,500	2,500	2,605
Traffic Control and Safety	15								0	0	0
Snow Removal	16								0	0	0
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	2,000							2,000	2,000	2,077
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	5,500	0				0		5,500	5,500	5,322
<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	63							63	63	63
Museum, Band and Theater	32								0	0	0
Parks	33	1,600							1,600	1,500	1,575
Recreation	34								0	0	0
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36								0	0	0
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	1,663	0				0		1,663	1,563	1,638

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2016

Fiscal Years

GOVERNMENT ACTIVITIES CONT.	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>COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>											
Community Beautification	39	500							500	500	137
Economic Development	40								0	0	0
Housing and Urban Renewal	41								0	0	0
Planning & Zoning	42	100							100	100	21
Other Com & Econ Development	43								0	0	0
	44										
TOTAL (lines 39 - 44)	45	600	0	0			0		600	600	158
<b>GENERAL GOVERNMENT</b>											
Mayor, Council, & City Manager	46	400							400	400	284
Clerk, Treasurer, & Finance Adm.	47	400							400	400	400
Elections	48	500							500	400	283
Legal Services & City Attorney	49	400							400	500	111
City Hall & General Buildings	50	3,000							3,000	4,000	2,214
Tort Liability	51	1,800							1,800	2,000	1,999
Other General Government	52	500							500	500	401
TOTAL (lines 46 - 52)	53	7,000	0	0			0		7,000	8,200	5,692
<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	15,064	201	0	0	0	0		15,265	16,346	12,810
<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								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	0
<b>TOTAL ALL EXPENDITURES (lines 58+74)</b>	74	15,064	201	0	0	0	0		15,265	16,346	12,810
Regular Transfers Out	75								0	0	0
Internal TIF Loan / Repayment Transfers Out	76								0	0	0
<b>Total ALL Transfers Out</b>	77	0	0	0	0	0	0		0	0	0
<b>Total Expenditures &amp; Fund Transfers Out (lines 75+76)</b>	78	15,064	201	0	0	0	0		15,265	16,346	12,810
<b>Ending Fund Balance June 30</b>	79	97,177	-5,371	0	0	0	0		91,806	88,144	85,455

\* 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>											
Taxes Levied on Property	1	8,040	201		0	0			8,241	8,356	8,661
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	8,040	201		0	0			8,241	8,356	8,661
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	327	9		0	0			336	359	368
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	5,000	5,168
Subtotal - Other City Taxes (lines 6 thru 12)	13	5,327	9		0	0			5,336	5,359	5,536
Licenses & Permits	14								0	0	0
Use of Money & Property	15	150							150	200	144
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		3,400						3,400	3,500	3,306
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	3,400	0	0	0		0	3,400	3,500	3,306
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	1,800							1,800	1,620	1,815
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	1,800	0		0	0	0	0	1,800	1,620	1,815
Special Assessments	35								0	0	0
Miscellaneous	36								0	0	104
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	15,317	3,610	0	0	0	0	0	18,927	19,035	19,566
Beginning Fund Balance July 1	44	96,924	-8,780	0	0	0	0	0	88,144	85,455	78,699
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	112,241	-5,170	0	0	0	0	0	107,071	104,490	98,265

**CITY OF Hayesville**  
**ADOPTED BUDGET SUMMARY**  
**YEAR ENDED JUNE 30, 2016**

**Fiscal Years**

		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)
(A)	(B)										
<b>Revenues &amp; Other Financing Sources</b>											
Taxes Levied on Property	1	8,040	201		0	0			8,241	8,356	8,661
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	8,040	201		0	0			8,241	8,356	8,661
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	5,327	9		0	0			5,336	5,359	5,536
Licenses & Permits	7	0	0					0	0	0	0
Use of Money and Property	8	150	0	0	0	0	0	0	150	200	144
Intergovernmental	9	0	3,400	0	0	0		0	3,400	3,500	3,306
Charges for Fees & Service	10	1,800	0		0	0	0	0	1,800	1,620	1,815
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	0	0		0	0	0	0	0	0	104
Sub-Total Revenues	13	15,317	3,610	0	0	0	0	0	18,927	19,035	19,566
<b>Other Financing Sources:</b>											
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
<b>Total Revenues and Other Sources</b>	<b>17</b>	<b>15,317</b>	<b>3,610</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>18,927</b>	<b>19,035</b>	<b>19,566</b>
<b>Expenditures &amp; Other Financing Uses</b>											
Public Safety	18	301	201	0			0		502	483	0
Public Works	19	5,500	0	0			0		5,500	5,500	5,322
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	1,663	0	0			0		1,663	1,563	1,638
Community and Economic Development	22	600	0	0			0		600	600	158
General Government	23	7,000	0	0			0		7,000	8,200	5,692
Debt Service	24	0	0	0	0		0		0	0	0
Capital Projects	25	0	0	0		0			0	0	0
<b>Total Government Activities Expenditures</b>	<b>26</b>	<b>15,064</b>	<b>201</b>	<b>0</b>	<b>0</b>	<b>0</b>			<b>15,265</b>	<b>16,346</b>	<b>12,810</b>
Business Type Proprietary: Enterprise & ISF	27							0	0	0	0
<b>Total Gov &amp; Bus Type Expenditures</b>	<b>28</b>	<b>15,064</b>	<b>201</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>15,265</b>	<b>16,346</b>	<b>12,810</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>0</b>	<b>0</b>	<b>0</b>
<b>Total ALL Expenditures/Fund Transfers Out</b>	<b>30</b>	<b>15,064</b>	<b>201</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>15,265</b>	<b>16,346</b>	<b>12,810</b>
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	253	3,409	0	0	0	0	0	3,662	2,689	6,756
<b>Beginning Fund Balance July 1</b>	<b>33</b>	<b>96,924</b>	<b>-8,780</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>88,144</b>	<b>85,455</b>	<b>78,699</b>
<b>Ending Fund Balance June 30</b>	<b>34</b>	<b>97,177</b>	<b>-5,371</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>91,806</b>	<b>88,144</b>	<b>85,455</b>

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

City Name: Hayesville

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)						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

