

19-164

Adoption of Budget and Certification of City Taxes

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

The City of: Ionia County Name: CHICKASAW 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.

641-394-3856
Telephone Number

Signature

County Auditor Date Stamp

January 1, 2014 Property Valuations

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	2a <u>5,932,373</u>	2b <u>5,777,947</u>	291
DEBT SERVICE	3a <u>5,932,373</u>	3b <u>5,777,947</u>	
Ag Land	4a <u>317,206</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 48,052	46,801	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 1,000	974	52 0.16857
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 49,052	47,775	
384.1	3.00375	Ag Land	26 953	953	63 3.00375
Total General Fund Tax Levies (25 + 26)			27 50,005	48,728	Do Not Add
Special Revenue Levies					
384.8	0.27000	Emergency (if general fund at levy limit)	28 1,602	1,560	64 0.27000
384.6	Amt Nec	Police & Fire Retirement	29	0	0
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30 1,500	1,461	0.25285
Rules	Amt Nec	Other Employee Benefits	31	0	0
Total Employee Benefit Levies (29,30,31)			32 1,500	1,461	65 0.25285
Sub Total Special Revenue Levies (28+32)			33 3,102	3,021	
Valuation					
386	As Req	With Gas & Elec	Without Gas & Elec		
	SSMID 1 (A)	(B)		34	66 0
	SSMID 2 (A)	(B)		35	67 0
	SSMID 3 (A)	(B)		36	68 0
	SSMID 4 (A)	(B)		37	69 0
	SSMID 5 (A)	(B)		555	565 0
	SSMID 6 (A)	(B)		556	566 0
	SSMID 7 (A)	(B)		1177	0
Total SSMID			38 0	0	Do Not Add
Total Special Revenue Levies			39 3,102	3,021	
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
Total Property Taxes (27+39+40+41)			42 53,107	51,749	72 8.79142

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 **Ionia**

		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	120,949	81,694	0	0	0	0	202,643	38,665	241,308
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	105,026	20,983	0	0	0	0	126,009	61,386	187,395
Actual Expenditures Except End Bal (pg 12, line 259) *	3	82,382	7,982	0	0	0	0	90,364	66,008	156,372
Ending Fund Balance June 30 (pg 12, line 261) *	4	143,593	94,695	0	0	0	0	238,288	34,043	272,331
(2)										
** Re-Estimated FY 2015										
Beginning Fund Balance	5	143,593	94,695	0	0	0	0	238,288	34,043	272,331
Re-Est Revenues	6	107,534	22,161	0	0	0	0	129,695	69,000	198,695
Re-Est Expenditures	7	118,109	22,161	0	0	0	0	140,270	72,000	212,270
Ending Fund Balance	8	133,018	94,695	0	0	0	0	227,713	31,043	258,756
(3)										
** Budget FY 2016										
Beginning Fund Balance	9	133,018	94,695	0	0	0	0	227,713	31,043	258,756
Revenues	10	115,844	25,207	0	0	0	0	141,051	74,000	215,051
Expenditures	11	115,844	25,207	0	0	0	0	141,051	74,000	215,051
Ending Fund Balance	12	133,018	94,695	0	0	0	0	227,713	31,043	258,756

* 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 _____ Ionia _____

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 (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)
PUBLIC SAFETY											
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	4,000							4,000	3,000	3,000
Ambulance	6								0	0	0
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8	2,500							2,500	2,500	2,183
Animal Control	9	100							100	100	0
Other Public Safety	10	146							146	146	145
TOTAL (lines 1 - 10)	11	6,746	0				0		6,746	5,746	5,328
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	19,000	15,000						34,000	34,000	17,463
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	6,200	1,000						7,200	7,200	6,177
Traffic Control and Safety	15								0	0	0
Snow Removal	16	1,000	3,000						4,000	6,900	2,559
Highway Engineering	17	12,000	3,000						15,000	17,000	0
Street Cleaning	18								0	0	0
Airport <i>(if not Enterprise)</i>	19								0	0	0
Garbage <i>(if not Enterprise)</i>	20	8,500							8,500	8,500	6,909
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	46,700	22,000				0		68,700	73,600	33,108
HEALTH & SOCIAL SERVICES											
Welfare Assistance	23	100							100	100	100
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	100							100	100	100
Other Health and Social Services	29	100							100	100	100
TOTAL (lines 23 - 29)	30	300	0				0		300	300	300
CULTURE & RECREATION											
Library Services	31	29,350							29,350	29,150	28,058
Museum, Band and Theater	32								0	0	0
Parks	33	3,500							3,500	3,100	3,341
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	32,850	0				0		32,850	32,250	31,399

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	500							500	500	486
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	500							500	500	0
	44										
TOTAL (lines 39 - 44)	45	1,000	0	0			0		1,000	1,000	486
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46	3,200							3,200	3,100	2,660
Clerk, Treasurer, & Finance Adm.	47	4,000							4,000	3,000	1,823
Elections	48	948							948	0	421
Legal Services & City Attorney	49	1,500							1,500	1,400	0
City Hall & General Buildings	50	8,000							8,000	7,713	4,838
Tort Liability	51	7,000							7,000	6,000	4,712
Other General Government	52	3,600							3,600	3,000	2,548
TOTAL (lines 46 - 52)	53	28,248	0	0			0		28,248	24,213	17,002
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	115,844	22,000	0	0	0	0		137,844	137,109	87,623
BUSINESS TYPE ACTIVITIES Proprietary: Enterprise & Budgeted ISF											
Water Utility	59							50,000	50,000	45,000	41,089
Sewer Utility	60							24,000	24,000	27,000	24,919
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							74,000	74,000	72,000	66,008
TOTAL ALL EXPENDITURES (lines 58+74)	74	115,844	22,000	0	0	0	0	74,000	211,844	209,109	153,631
Regular Transfers Out	75		3,207						3,207	3,161	2,741
Internal TIF Loan / Repayment Transfers Out	76								0	0	0
Total ALL Transfers Out	77	0	3,207	0	0	0	0	0	3,207	3,161	2,741
Total Expenditures & Fund Transfers Out (lines 75+76)	78	115,844	25,207	0	0	0	0	74,000	215,051	212,270	156,372
Ending Fund Balance June 30	79	133,018	94,695	0	0	0	0	31,043	258,756	258,756	272,331

* 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)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2016	RE-ESTIMATED 2015	ACTUAL 2014
REVENUES & OTHER FINANCING SOURCES											
	1	48,728	3,021		0	0			51,749	43,635	41,991
	2								0	0	0
	3	48,728	3,021		0	0			51,749	43,635	41,991
	4								0	0	0
	5								0	0	0
Other City Taxes:											
	6	1,277	81		0	0			1,358	1,388	0
	7								0	0	0
	8								0	0	0
	9								0	0	0
	10								0	0	0
	11								0	0	0
	12	24,000							24,000	23,000	23,276
	13	25,277	81		0	0			25,358	24,388	23,276
	14	465							465	465	465
	15								0	0	242
Intergovernmental:											
	16								0	0	0
	17		22,000						22,000	19,000	18,242
	18	1,667	105	0	0	0		0	1,772	646	0
	19	28,000							28,000	27,000	27,842
	20	29,667	22,105	0	0	0		0	51,772	46,646	46,084
Charges for Fees & Service:											
	21							50,000	50,000	45,000	38,063
	22							24,000	24,000	24,000	23,780
	23								0	0	0
	24								0	0	0
	25								0	0	0
	26								0	0	0
	27	8,500							8,500	8,500	7,439
	28								0	0	0
	29								0	0	0
	30								0	0	0
	31								0	0	0
	32								0	0	0
	33								0	400	900
	34	8,500	0		0	0	0	74,000	82,500	77,900	70,182
	35								0	0	0
	36								0	2,500	2,414
Other Financing Sources:											
	37	3,207							3,207	3,161	2,741
	38								0	0	0
	39	3,207	0	0	0	0	0	0	3,207	3,161	2,741
	40								0	0	0
	41								0	0	0
	42	3,207	0	0	0	0	0	0	3,207	3,161	2,741
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)											
	43	115,844	25,207	0	0	0	0	74,000	215,051	198,695	187,395
	44	133,018	94,695	0	0	0	0	31,043	258,756	272,331	241,308
	45	248,862	119,902	0	0	0	0	105,043	473,807	471,026	428,703

CITY OF Ionia
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	48,728	3,021		0	0			51,749	43,635	41,991
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	48,728	3,021		0	0			51,749	43,635	41,991
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	25,277	81		0	0			25,358	24,388	23,276
Licenses & Permits	7	465	0					0	465	465	465
Use of Money and Property	8	0	0	0	0	0	0	0	0	0	242
Intergovernmental	9	29,667	22,105	0	0	0		0	51,772	46,646	46,084
Charges for Fees & Service	10	8,500	0		0	0		74,000	82,500	77,900	70,182
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	0	0		0	0		0	0	2,500	2,414
Sub-Total Revenues	13	112,637	25,207	0	0	0		74,000	211,844	195,534	184,654
Other Financing Sources:											
Total Transfers In	14	3,207	0	0	0	0		0	3,207	3,161	2,741
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	115,844	25,207	0	0	0		74,000	215,051	198,695	187,395
Expenditures & Other Financing Uses											
Public Safety	18	6,746	0	0					6,746	5,746	5,328
Public Works	19	46,700	22,000	0					68,700	73,600	33,108
Health and Social Services	20	300	0	0					300	300	300
Culture and Recreation	21	32,850	0	0					32,850	32,250	31,399
Community and Economic Development	22	1,000	0	0					1,000	1,000	486
General Government	23	28,248	0	0					28,248	24,213	17,002
Debt Service	24	0	0	0	0				0	0	0
Capital Projects	25	0	0	0		0			0	0	0
Total Government Activities Expenditures	26	115,844	22,000	0	0	0			137,844	137,109	87,623
Business Type Proprietary: Enterprise & ISF	27							74,000	74,000	72,000	66,008
Total Gov & Bus Type Expenditures	28	115,844	22,000	0	0	0		74,000	211,844	209,109	153,631
Total Transfers Out	29	0	3,207	0	0	0		0	3,207	3,161	2,741
Total ALL Expenditures/Fund Transfers Out	30	115,844	25,207	0	0	0		74,000	215,051	212,270	156,372
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	0	0	0	0	0		0	0	-13,575	31,023
Beginning Fund Balance July 1	33	133,018	94,695	0	0	0		31,043	258,756	272,331	241,308
Ending Fund Balance June 30	34	133,018	94,695	0	0	0		31,043	258,756	258,756	272,331

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

City Name: Ionia

Fiscal Year
2016

(A) Project Name	(B) Amount of Issue	(C) Date Certified to County Auditor	(D) Principal Due FY 2016	(E) Interest Due FY 2016 +	(F) Bond Reg/Other Fees Due FY 2016 +	(G) Total Obligation Due FY 2016 =	(H) Paid from Funds OTHER THAN Current Year Property Taxes -	(I) Amount Paid by Current Year Debt Service Levy =
(1) D/S BACKFILL REVENUE								0
(2) Water Loan Improvements	113,289	3/2011	52,254	2,072		54,326	54,326	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			52,254	2,072	0	54,326	54,326	0

