

33-315

Adoption of Budget and Certification of City Taxes

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

The City of: MAYNARD County Name: FAYETTE 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.

563-637-2269

Telephone Number

Signature

County Auditor Date Stamp

January 1, 2014 Property Valuations

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	2a <u>10,686,723</u>	2b <u>10,464,116</u>	518
DEBT SERVICE	3a <u>10,686,723</u>	3b <u>10,464,116</u>	
Ag Land	4a <u>291,852</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 86,562	84,759	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 22,562	22,092	52 2.11122
12(21)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462 1,639	1,605	465 0.15337
(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)	25 110,763	108,456	
384.1	3.00375	Ag Land	26 876	876	63 3.00152
		Total General Fund Tax Levies (25 + 26)	27 111,639	109,332	Do Not Add
		Special Revenue Levies			
384.8	0.27000	Emergency (if general fund at levy limit)	28 2,885	2,825	64 0.27000
384.6	Amt Nec	Police & Fire Retirement	29	0	0
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30 29,000	28,396	2.71365
Rules	Amt Nec	Other Employee Benefits	31 21,650	21,199	2.02588
		Total Employee Benefit Levies (29,30,31)	32 50,650	49,595	65 4.73953
		Sub Total Special Revenue Levies (28+32)	33 53,535	52,420	
		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
		Total SSMID	38 0	0	Do Not Add
		Total Special Revenue Levies	39 53,535	52,420	
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)	42 165,174	161,752	72 15.37412

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

MAYNARD

		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	226,787	71,636	0	0	0	0	298,423	248,565	546,988
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	233,753	134,845	81	0	0	0	368,679	208,221	576,900
Actual Expenditures Except End Bal (pg 12, line 259) *	3	218,372	136,406	81	0	0	0	354,859	212,162	567,021
Ending Fund Balance June 30 (pg 12, line 261) *	4	242,168	70,075	0	0	0	0	312,243	244,624	556,867
(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	242,168	70,075	0	0	0	0	312,243	244,624	556,867
Re-Est Revenues	6	263,977	153,606	0	0	0	0	417,583	436,885	854,468
Re-Est Expenditures	7	239,288	148,116	0	0	0	0	387,404	445,493	832,897
Ending Fund Balance	8	266,857	75,565	0	0	0	0	342,422	236,016	578,438
(3)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2016										
Beginning Fund Balance	9	266,857	75,565	0	0	0	0	342,422	236,016	578,438
Revenues	10	232,807	145,703	0	0	0	0	378,510	422,575	801,085
Expenditures	11	225,601	153,258	0	0	0	0	378,859	417,007	795,866
Ending Fund Balance	12	274,063	68,010	0	0	0	0	342,073	241,584	583,657

* 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 _____ MAYNARD _____

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.	1,639	1,605
2	Support of a Local Emerg.Mgmt.Comm.	1,639	1,605
3	TOTAL FOR FISCAL YEAR 2014	3,278	3,210

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	5,180							5,180	5,180	0
Jail	2								0	0	0
Emergency Management	3	1,639							1,639	985	1,203
Flood Control	4	500							500	400	4,706
Fire Department	5	7,750	12,500						20,250	25,500	8,920
Ambulance	6								0	0	0
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	0	0
Animal Control	9	25							25	25	0
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	15,094	12,500				0		27,594	32,090	14,829
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	4,100	61,260						65,360	65,800	69,012
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		8,750						8,750	8,750	8,993
Traffic Control and Safety	15		350						350	350	267
Snow Removal	16		7,375						7,375	12,925	6,601
Highway Engineering	17								0	0	0
Street Cleaning	18		1,310						1,310	1,285	1,173
Airport (if not Enterprise)	19								0	0	0
Garbage (if not Enterprise)	20	600							600	540	600
Other Public Works	21		4,015						4,015	0	0
TOTAL (lines 12 - 21)	22	4,700	83,060				0		87,760	89,650	86,646
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	500							500	400	606
Community Mental Health	28								0	0	0
Other Health and Social Services	29	490							490	490	489
TOTAL (lines 23 - 29)	30	990	0				0		990	890	1,095
CULTURE & RECREATION											
Library Services	31	42,499							42,499	61,600	36,594
Museum, Band and Theater	32								0	0	0
Parks	33	14,050	1,500						15,550	17,450	11,964
Recreation	34								0	0	0
Cemetery	35	650							650	650	690
Community Center, Zoo, & Marina	36	41,200							41,200	30,200	52,036
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	98,399	1,500				0		99,899	109,900	101,284

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	300							300	250	250
Planning & Zoning	42								0	0	0
Other Com & Econ Development	43								0	0	0
	44										
TOTAL (lines 39 - 44)	45	300	0	0			0		300	250	250
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46	5,750							5,750	5,500	4,790
Clerk, Treasurer, & Finance Adm.	47	13,600							13,600	13,100	12,549
Elections	48	550							550	0	525
Legal Services & City Attorney	49	400							400	850	172
City Hall & General Buildings	50								0	0	0
Tort Liability	51	44,918							44,918	38,993	42,395
Other General Government	52	40,900	1,000						41,900	44,575	44,000
TOTAL (lines 46 - 52)	53	106,118	1,000	0			0		107,118	103,018	104,431
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 <i>(lines 11+22+30+38+45+53+54+57)</i>	58	225,601	98,060	0	0	0	0		323,661	335,798	308,535
BUSINESS TYPE ACTIVITIES Proprietary: Enterprise & Budgeted ISF											
Water Utility	59							66,930	66,930	67,430	80,164
Sewer Utility	60							52,405	52,405	66,321	50,447
Electric Utility	61							0	0	0	0
Gas Utility	62							0	0	0	0
Airport	63							0	0	0	0
Landfill/Garbage	64							23,513	23,513	23,703	23,618
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							45,659	45,659	45,229	44,769
Enterprise CAPITAL PROJECTS	71							228,500	228,500	242,810	13,164
Enterprise TIF CAPITAL PROJECTS	72							0	0	0	0
TOTAL Business Type Expenditures (lines 59 - 73)	73							417,007	417,007	445,493	212,162
TOTAL ALL EXPENDITURES (lines 58+74)	74	225,601	98,060	0	0	0	0	417,007	740,668	781,291	520,697
Regular Transfers Out	75		55,198						55,198	51,606	46,324
Internal TIF Loan / Repayment Transfers Out	76								0	0	0
Total ALL Transfers Out	77	0	55,198	0	0	0	0	0	55,198	51,606	46,324
Total Expenditures & Fund Transfers Out (lines 75+76)	78	225,601	153,258	0	0	0	0	417,007	795,866	832,897	567,021
Ending Fund Balance June 30	79	274,063	68,010	0	0	0	0	241,584	583,657	578,438	556,867

* 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	109,332	52,420		0	0			161,752	152,991	148,702
	2								0	0	0
	3	109,332	52,420		0	0			161,752	152,991	148,702
	4								0	0	0
	5								0	0	81
Other City Taxes:											
	6	2,307	1,115		0	0			3,422	3,434	3,304
	7	4,000							4,000	3,900	4,353
	8								0	0	0
	9								0	0	0
	10								0	0	0
	11								0	0	0
	12		40,000						40,000	47,000	36,797
	13	6,307	41,115		0	0			47,422	54,334	44,454
	14	1,465							1,465	1,715	1,905
	15	37,855		1				550	38,406	25,379	11,838
Intergovernmental:											
	16							137,100	137,100	145,686	0
	17		50,505						50,505	55,000	51,724
	18	4,890	1,662	0	0	0		0	6,552	3,925	1,438
	19	8,790							8,790	8,790	17,790
	20	13,680	52,167	0	0	0		137,100	202,947	213,401	70,952
Charges for Fees & Service:											
	21							89,925	89,925	89,925	81,962
	22							81,550	81,550	81,550	81,485
	23								0	0	0
	24								0	0	0
	25								0	0	0
	26								0	0	0
	27							22,050	22,050	22,050	22,074
	28								0	0	0
	29								0	0	0
	30								0	0	0
	31								0	0	0
	32								0	0	0
	33	6,320							6,320	54,768	8,013
	34	6,320	0		0	0	0	193,525	199,845	248,293	193,534
	35								0	0	0
	36	2,650							2,650	9,625	45,946
Other Financing Sources:											
	37	55,198							55,198	51,606	46,324
	38								0	0	0
	39	55,198	0	0	0	0	0	0	55,198	51,606	46,324
	40							91,400	91,400	97,124	13,164
	41								0	0	0
	42	55,198	0	0	0	0	0	91,400	146,598	148,730	59,488
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)											
	43	232,807	145,703	0	0	0	0	422,575	801,085	854,468	576,900
	44	266,857	75,565	0	0	0	0	236,016	578,438	556,867	546,988
	45	499,664	221,268	0	0	0	0	658,591	1,379,523	1,411,335	1,123,888

CITY OF MAYNARD
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	109,332	52,420		0	0			161,752	152,991	148,702
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	109,332	52,420		0	0			161,752	152,991	148,702
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	81
Other City Taxes	6	6,307	41,115		0	0			47,422	54,334	44,454
Licenses & Permits	7	1,465	0					0	1,465	1,715	1,905
Use of Money and Property	8	37,855	1	0	0	0	0	550	38,406	25,379	11,838
Intergovernmental	9	13,680	52,167	0	0	0		137,100	202,947	213,401	70,952
Charges for Fees & Service	10	6,320	0		0	0		193,525	199,845	248,293	193,534
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	2,650	0		0	0		0	2,650	9,625	45,946
Sub-Total Revenues	13	177,609	145,703	0	0	0		331,175	654,487	705,738	517,412
Other Financing Sources:											
Total Transfers In	14	55,198	0	0	0	0		0	55,198	51,606	46,324
Proceeds of Debt	15	0	0	0	0	0		91,400	91,400	97,124	13,164
Proceeds of Capital Asset Sales	16	0	0	0	0	0		0	0	0	0
Total Revenues and Other Sources	17	232,807	145,703	0	0	0		422,575	801,085	854,468	576,900
Expenditures & Other Financing Uses											
Public Safety	18	15,094	12,500	0					27,594	32,090	14,829
Public Works	19	4,700	83,060	0					87,760	89,650	86,646
Health and Social Services	20	990	0	0					990	890	1,095
Culture and Recreation	21	98,399	1,500	0					99,899	109,900	101,284
Community and Economic Development	22	300	0	0					300	250	250
General Government	23	106,118	1,000	0					107,118	103,018	104,431
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	225,601	98,060	0	0	0			323,661	335,798	308,535
Business Type Proprietary: Enterprise & ISF	27							417,007	417,007	445,493	212,162
Total Gov & Bus Type Expenditures	28	225,601	98,060	0	0	0		417,007	740,668	781,291	520,697
Total Transfers Out	29	0	55,198	0	0	0		0	55,198	51,606	46,324
Total ALL Expenditures/Fund Transfers Out	30	225,601	153,258	0	0	0		417,007	795,866	832,897	567,021
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	 7,206	 -7,555	 0	 0	 0		 5,568	 5,219	 21,571	 9,879
Beginning Fund Balance July 1	33	266,857	75,565	0	0	0		236,016	578,438	556,867	546,988
Ending Fund Balance June 30	34	274,063	68,010	0	0	0		241,584	583,657	578,438	556,867

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

City Name: MAYNARD

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) WASTE WATER TREATMENT PLANT			9,818	8,191		18,009	18,009	0
(3) WATER SYSTEM IMPROVEMENTS			20,000	7,650		27,650	27,650	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			29,818	15,841	0	45,659	45,659	0

