

39-367

Adoption of Budget and Certification of City Taxes

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

The City of: MENLO County Name: GUTHRIE Date Budget Adopted: 3/4/2015
(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.

641-524-2411

Telephone Number

Signature

County Auditor Date Stamp

January 1, 2014 Property Valuations

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	2a <u>6,534,265</u>	2b <u>6,112,777</u>	353
DEBT SERVICE	3a <u>6,534,265</u>	3b <u>6,112,777</u>	
Ag Land	4a <u>66,015</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 52,928	43 49,513	8.10000
(384) Non-Voted Other Permissible Levies					
12(8)	0.67500	Contract for use of Bridge	6	44 0	0
12(10)	0.95000	Opr & Maint publicly owned Transit	7	45 0	0
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center	8	46 0	0
12(12)	0.13500	Opr & Maint of City owned Civic Center	9	47 0	0
12(13)	0.06750	Planning a Sanitary Disposal Project	10	48 0	0
12(14)	0.27000	Aviation Authority (under sec.330A.15)	11	49 0	0
12(15)	0.06750	Levee Impr. fund in special charter city	13	51 0	0
12(17)	Amt Nec	Liability, property & self insurance costs	14 12,805	52 11,979	1.95967
12(21)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462 1,007	465 942	0.15411
(384) Voted Other Permissible Levies					
12(1)	0.13500	Instrumental/Vocal Music Groups	15	53 0	0
12(2)	0.81000	Memorial Building	16	54 0	0
12(3)	0.13500	Symphony Orchestra	17	55 0	0
12(4)	0.27000	Cultural & Scientific Facilities	18	56 0	0
12(5)	As Voted	County Bridge	19	57 0	0
12(6)	1.35000	Missi or Missouri River Bridge Const.	20	58 0	0
12(9)	0.03375	Aid to a Transit Company	21	59 0	0
12(16)	0.20500	Maintain Institution received by gift/devise	22	60 0	0
12(18)	1.00000	City Emergency Medical District	463	466 0	0
12(20)	0.27000	Support Public Library	23	61 0	0
28E.22	1.50000	Unified Law Enforcement	24	62 0	0
Total General Fund Regular Levies (5 thru 24)			25 66,740	62,434	
384.1	3.00375	Ag Land	26 198	63 198	3.00375
Total General Fund Tax Levies (25 + 26)			27 66,938	62,632	Do Not Add
Special Revenue Levies					
384.8	0.27000	Emergency (if general fund at levy limit)	28 1,764	64 1,650	0.27000
384.6	Amt Nec	Police & Fire Retirement	29	65 0	0
Rules	Amt Nec	FICA & IPERS (if general fund at levy limit)	30 13,653	66 12,772	2.08945
Rules	Amt Nec	Other Employee Benefits	31 12,725	67 11,904	1.94743
Total Employee Benefit Levies (29,30,31)			32 26,378	68 24,676	4.03688
Sub Total Special Revenue Levies (28+32)			33 28,142	26,326	
Valuation					
386	As Req	With Gas & Elec	Without Gas & Elec		
SSMID 1	(A)	(B)	34	66 0	0
SSMID 2	(A)	(B)	35	67 0	0
SSMID 3	(A)	(B)	36	68 0	0
SSMID 4	(A)	(B)	37	69 0	0
SSMID 5	(A)	(B)	555	565 0	0
SSMID 6	(A)	(B)	556	566 0	0
SSMID 7	(A)	(B)	1177	567 0	0
Total SSMID			38 0	0	Do Not Add
Total Special Revenue Levies			39 28,142	26,326	
384.4	Amt Nec	Debt Service Levy	40 76.10(6)	70 17,314	2.64972
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41	71 0	0
Total Property Taxes (27+39+40+41)			42 112,394	42 105,155	72 17.17038

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

MENLO

		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	124,485	81,111	4,697	8,689	0	0	218,982	7,000	225,982	
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	128,440	81,260	319	0	0	0	210,019	42,045	252,064	
Actual Expenditures Except End Bal (pg 12, line 259) *	3	141,133	81,647	0	0	0	0	222,780	47,711	270,491	
Ending Fund Balance June 30 (pg 12, line 261) *	4	111,792	80,724	5,016	8,689	0	0	206,221	1,334	207,555	
(2)											
** Re-Estimated FY 2015											
Beginning Fund Balance	5	111,792	80,724	5,016	8,689	0	0	206,221	1,334	207,555	
Re-Est Revenues	6	100,165	76,819	0	17,385	0	0	194,369	0	194,369	
Re-Est Expenditures	7	119,464	77,413	0	0	0	0	196,877	53,250	250,127	
Ending Fund Balance	8	92,493	80,130	5,016	26,074	0	0	203,713	-51,916	151,797	
(3)											
** Budget FY 2016											
Beginning Fund Balance	9	92,493	80,130	5,016	26,074	0	0	203,713	-51,916	151,797	
Revenues	10	104,094	85,678	0	17,459	0	0	207,231	51,015	258,246	
Expenditures	11	136,431	83,345	0	0	0	0	219,776	51,044	270,820	
Ending Fund Balance	12	60,156	82,463	5,016	43,533	0	0	191,168	-51,945	139,223	

* 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 _____ MENLO _____

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.	1,007	942
3 TOTAL FOR FISCAL YEAR 2014	1,007	942

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	1,007							1,007	940	847
Flood Control	4								0	0	0
Fire Department	5	1,700							1,700	1,650	1,595
Ambulance	6	1,700							1,700	1,650	1,595
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	0	0
Animal Control	9	200							200	200	75
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	4,607	0				0		4,607	4,440	4,112
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	36,100	50,830						86,930	78,820	83,945
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	7,500							7,500	7,500	6,997
Traffic Control and Safety	15	200							200	600	200
Snow Removal	16								0	0	0
Highway Engineering	17								0	0	0
Street Cleaning	18								0	0	0
Airport <i>(if not Enterprise)</i>	19								0	0	0
Garbage <i>(if not Enterprise)</i>	20								0	0	0
Other Public Works	21	10,650							10,650	8,600	6,168
TOTAL (lines 12 - 21)	22	54,450	50,830				0		105,280	95,520	97,310
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	17,230	1,565						18,795	12,080	22,071
Museum, Band and Theater	32								0	0	0
Parks	33	2,800							2,800	2,700	30,835
Recreation	34								0	0	0
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36	6,500							6,500	6,250	4,945
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	26,530	1,565				0		28,095	21,030	57,851

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		5,900	450						6,350	6,150	5,344
Clerk, Treasurer, & Finance Adm.	47		9,430	6,500						15,930	14,955	16,031
Elections	48		900							900	0	600
Legal Services & City Attorney	49		5,000							5,000	5,000	3,595
City Hall & General Buildings	50									0	0	0
Tort Liability	51									0	0	0
Other General Government	52		12,300							12,300	8,300	9,937
TOTAL (lines 46 - 52)	53		33,530	6,950	0			0		40,480	34,405	35,507
DEBT SERVICE	54									0	0	0
Gov Capital Projects	55		17,314							17,314	17,314	0
TIF Capital Projects	56									0	0	0
TOTAL CAPITAL PROJECTS	57		17,314	0	0		0	0		17,314	17,314	0
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58		136,431	59,345	0	0	0	0		195,776	172,709	194,780
BUSINESS TYPE ACTIVITIES												
Proprietary: Enterprise & Budgeted ISF												
Water Utility	59									0	0	0
Sewer Utility	60								51,044	51,044	53,250	47,711
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
TOTAL Business Type Expenditures (lines 59 - 73)	73								51,044	51,044	53,250	47,711
TOTAL ALL EXPENDITURES (lines 58+74)	74		136,431	59,345	0	0	0	0	51,044	246,820	225,959	242,491
Regular Transfers Out	75			24,000						24,000	24,168	28,000
Internal TIF Loan / Repayment Transfers Out	76									0	0	0
Total ALL Transfers Out	77		0	24,000	0	0	0	0	0	24,000	24,168	28,000
Total Expenditures & Fund Transfers Out (lines 75+76)	78		136,431	83,345	0	0	0	0	51,044	270,820	250,127	270,491
Ending Fund Balance June 30	79		60,156	82,463	5,016	43,533	0	0	-51,945	139,223	151,797	207,555

* 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	62,632	26,326		16,197	0			105,155	92,042	88,434
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	62,632	26,326		16,197	0			105,155	92,042	88,434
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	319
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	4,306	1,816		1,117	0			7,239	7,295	0
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		24,100						24,100	24,100	24,199
Subtotal - Other City Taxes (lines 6 thru 12)	13	4,306	25,916		1,117	0			31,339	31,395	24,199
Licenses & Permits	14	515							515	0	580
Use of Money & Property	15	3,190							3,190	3,440	649
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		33,200						33,200	33,200	31,592
Other State Grants & Reimbursements	18	559	236	0	145	0		0	940	924	0
Local Grants & Reimbursements	19								0	0	0
Subtotal - Intergovernmental (lines 16 thru 19)	20	559	33,436	0	145	0		0	34,140	34,124	31,592
Charges for Fees & Service:											
Water Utility	21								0	0	0
Sewer Utility	22							51,015	51,015	0	42,045
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	8,892							8,892	9,200	7,970
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	12
Subtotal - Charges for Service (lines 21 thru 33)	34	8,892	0		0	0	0	51,015	59,907	9,200	50,027
Special Assessments	35								0	0	3,757
Miscellaneous	36								0	0	24,507
Other Financing Sources:											
Regular Operating Transfers In	37	24,000							24,000	24,168	28,000
Internal TIF Loan Transfers In	38								0	0	0
Subtotal ALL Operating Transfers In	39	24,000	0	0	0	0	0	0	24,000	24,168	28,000
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	24,000	0	0	0	0	0	0	24,000	24,168	28,000
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43	104,094	85,678	0	17,459	0	0	51,015	258,246	194,369	252,064
Beginning Fund Balance July 1	44	92,493	80,130	5,016	26,074	0	0	-51,916	151,797	207,555	225,982
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	196,587	165,808	5,016	43,533	0	0	-901	410,043	401,924	478,046

CITY OF MENLO
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	62,632	26,326		16,197	0			105,155	92,042	88,434
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	62,632	26,326		16,197	0			105,155	92,042	88,434
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	319
Other City Taxes	6	4,306	25,916		1,117	0			31,339	31,395	24,199
Licenses & Permits	7	515	0					0	515	0	580
Use of Money and Property	8	3,190	0	0	0	0	0	0	3,190	3,440	649
Intergovernmental	9	559	33,436	0	145	0		0	34,140	34,124	31,592
Charges for Fees & Service	10	8,892	0		0	0		51,015	59,907	9,200	50,027
Special Assessments	11	0	0		0	0		0	0	0	3,757
Miscellaneous	12	0	0		0	0		0	0	0	24,507
Sub-Total Revenues	13	80,094	85,678	0	17,459	0	0	51,015	234,246	170,201	224,064
Other Financing Sources:											
Total Transfers In	14	24,000	0	0	0	0	0	0	24,000	24,168	28,000
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
Total Revenues and Other Sources	17	104,094	85,678	0	17,459	0	0	51,015	258,246	194,369	252,064
Expenditures & Other Financing Uses											
Public Safety	18	4,607	0	0			0		4,607	4,440	4,112
Public Works	19	54,450	50,830	0			0		105,280	95,520	97,310
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	26,530	1,565	0			0		28,095	21,030	57,851
Community and Economic Development	22	0	0	0			0		0	0	0
General Government	23	33,530	6,950	0			0		40,480	34,405	35,507
Debt Service	24	0	0	0	0		0		0	0	0
Capital Projects	25	17,314	0	0		0	0		17,314	17,314	0
Total Government Activities Expenditures	26	136,431	59,345	0	0	0	0		195,776	172,709	194,780
Business Type Proprietary: Enterprise & ISF	27							51,044	51,044	53,250	47,711
Total Gov & Bus Type Expenditures	28	136,431	59,345	0	0	0	0	51,044	246,820	225,959	242,491
Total Transfers Out	29	0	24,000	0	0	0	0	0	24,000	24,168	28,000
Total ALL Expenditures/Fund Transfers Out	30	136,431	83,345	0	0	0	0	51,044	270,820	250,127	270,491
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-32,337	2,333	0	17,459	0	0	-29	-12,574	-55,758	-18,427
Beginning Fund Balance July 1	33	92,493	80,130	5,016	26,074	0	0	-51,916	151,797	207,555	225,982
Ending Fund Balance June 30	34	60,156	82,463	5,016	43,533	0	0	-51,945	139,223	151,797	207,555

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

City Name: **MENLO**

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) CASE BACK HOE	78,441	03/2014	14,375	2,939		17,314		17,314
(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			14,375	2,939	0	17,314	0	17,314

