

17-146

Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2014 - ENDING JUNE 30, 2015

The City of: MESERVEY County Name: CERRO GORDO Date Budget Adopted: 2/10/2014
(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) 495-6500

Telephone Number

Signature

County Auditor Date Stamp

January 1, 2013 Property Valuations

	With Gas & Electric		Without Gas & Electric		Last Official Census 256	
	Regular	2a	3,047,744	2b		2,806,085
	DEBT SERVICE	3a		3b		
	Ag Land	4a	849,201			

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 24,687	22,729	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(16)	0.06750	Levee Impr. fund in special charter city	13	0	51 0
12(18)	Amt Nec	Liability, property & self insurance costs	14 5,000	4,604	52 1.64056
12(22)	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(17)	0.20500	Maintain Institution received by gift/devise	22	0	60 0
12(19)	1.00000	City Emergency Medical District	463	0	466 0
12(21)	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 29,687	27,333	
384.1	3.00375	Ag Land	26 2,551	2,551	63 3.00375
Total General Fund Tax Levies (25 + 26)			27 32,238	29,884	Do Not Add
Special Revenue Levies					
384.8	0.27000	Emergency (if general fund at levy limit)	28	0	64 0
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
Total Employee Benefit Levies (29,30,31)			32 0	0	65 0
Sub Total Special Revenue Levies (28+32)			33 0	0	
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 0	0	
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	0	71 0
Total Property Taxes (27+39+40+41)			42 32,238	29,884	72 9.74056

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 **MESERVEY**

		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 2013											
Beginning Fund Balance July 1 (pg 5, line 134) *	1	47,478	8,654					56,132	60,531	116,663	
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	100,187	19,302					119,489	66,174	185,663	
Actual Expenditures Except End Bal (pg 12, line 259) *	3	97,338	20,115					117,453	56,381	173,834	
Ending Fund Balance June 30 (pg 12, line 261) *	4	50,327	7,841	0	0	0	0	58,168	70,324	128,492	
(2)											
** Re-Estimated FY 2014											
Beginning Fund Balance	5	50,327	7,841	0	0	0	0	58,168	70,324	128,492	
Re-Est Revenues	6	97,289	20,500	0	0	0	0	117,789	67,500	185,289	
Re-Est Expenditures	7	88,522	21,400	0	0	0	0	109,922	73,000	182,922	
Ending Fund Balance	8	59,094	6,941	0	0	0	0	66,035	64,824	130,859	
(3)											
** Budget FY 2015											
Beginning Fund Balance	9	59,094	6,941	0	0	0	0	66,035	64,824	130,859	
Revenues	10	102,927	20,500	0	0	0	0	123,427	67,000	190,427	
Expenditures	11	100,350	24,500	0	0	0	0	124,850	74,000	198,850	
Ending Fund Balance	12	61,671	2,941	0	0	0	0	64,612	57,824	122,436	

* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2013

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

CITY OF _____ MESERVEY _____

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 for support of an Emergency Management Commission. The

	Request with Utility Replacement (A)	Property Taxes Levied (B)
1 Portion of General Fund Levy Used for Emerg. Mgmt. Comm.	<input style="width: 100px; height: 20px;" type="text"/>	0
2 <u>Support of a Local Emerg.Mgmt.Comm.</u>	0	0
3 TOTAL FOR FISCAL YEAR 2014	0	0

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2015

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 2015 (J)	RE-ESTIMATED 2014 (K)	ACTUAL 2013 (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	20,000							20,000	20,000	21,000
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	20,000	0	0			0		20,000	20,000	21,000
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	3,000	10,000						13,000	10,000	14,486
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		9,500						9,500	9,400	9,188
Traffic Control and Safety	15								0	0	0
Snow Removal	16		5,000						5,000	5,000	6,372
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	18,000							18,000	16,500	16,306
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	21,000	24,500	0			0		45,500	40,900	46,352
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	1,550							1,550	1,350	1,490
Community Mental Health	28								0	100	100
Other Health and Social Services	29	100							100	0	0
TOTAL (lines 23 - 29)	30	1,650	0	0			0		1,650	1,450	1,590
CULTURE & RECREATION											
Library Services	31	15,500							15,500	14,000	15,372
Museum, Band and Theater	32								0	0	0
Parks	33	5,000							5,000	5,000	7,216
Recreation	34								0	0	0
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36	1,600							1,600	1,000	400
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	22,100	0	0			0		22,100	20,000	22,988

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2015

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 2015 (J)	RE-ESTIMATED 2014 (K)	ACTUAL 2013 (L)
COMMUNITY & ECONOMIC DEVELOPMENT												
Community Beautification	39									0	0	0
Economic Development	40									0	0	0
Housing and Urban Renewal	41		6,000							6,000	0	0
Planning & Zoning	42									0	0	0
Other Com & Econ Development	43									0	0	0
TOTAL (lines 39 - 44)	45		6,000	0	0			0		6,000	0	0
GENERAL GOVERNMENT												
Mayor, Council, & City Manager	46		2,000							2,000	2,000	1,888
Clerk, Treasurer, & Finance Adm.	47		7,600							7,600	7,500	7,416
Elections	48									0	872	0
Legal Services & City Attorney	49		1,000							1,000	1,000	4,016
City Hall & General Buildings	50		2,500							2,500	2,000	1,276
Tort Liability	51		3,500							3,500	3,200	2,788
Other General Government	52		13,000							13,000	11,000	8,139
TOTAL (lines 46 - 52)	53		29,600	0	0			0		29,600	27,572	25,523
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		100,350	24,500	0	0	0	0		124,850	109,922	117,453
BUSINESS TYPE ACTIVITIES Proprietary: Enterprise & Budgeted ISF												
Water Utility	59								35,000	35,000	34,000	19,023
Sewer Utility	60								39,000	39,000	39,000	37,358
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	73,000	56,381
TOTAL ALL EXPENDITURES (lines 58+74)	74		100,350	24,500	0	0	0	0	74,000	198,850	182,922	173,834
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		100,350	24,500	0	0	0	0	74,000	198,850	182,922	173,834
Ending Fund Balance June 30	79		61,671	2,941	0	0	0	0	57,824	122,436	130,859	128,492

* 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

2015

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2015 (J)	RE-ESTIMATED 2014 (K)	ACTUAL 2013 (L)
REVENUES & OTHER FINANCING SOURCES											
	1	29,884	0		0	0			29,884	31,800	30,427
	2								0	0	0
	3	29,884	0		0	0			29,884	31,800	30,427
	4								0	0	0
	5								0	0	0
Other City Taxes:											
	6	2,354	0		0	0			2,354	0	0
	7								0	0	0
	8								0	0	0
	9								0	0	0
	10								0	0	0
	11								0	0	0
	12	38,000							38,000	37,000	37,828
	13	40,354	0		0	0			40,354	37,000	37,828
	14	390							390	390	390
	15	125							125	125	270
Intergovernmental:											
	16								0	0	0
	17		20,500						20,500	20,500	19,302
	18	0	0	0	0	0		0	0	0	0
	19	11,674							11,674	11,674	11,674
	20	11,674	20,500	0	0	0		0	32,174	32,174	30,976
Charges for Fees & Service:											
	21							28,000	28,000	28,500	28,208
	22							39,000	39,000	39,000	37,859
	23							0	0	0	0
	24							0	0	0	0
	25							0	0	0	0
	26							0	0	0	0
	27	18,500							18,500	15,500	17,285
	28								0	0	0
	29								0	0	0
	30								0	0	0
	31								0	0	0
	32								0	0	0
	33								0	0	0
	34	18,500	0		0	0		67,000	85,500	83,000	83,352
	35								0	0	0
	36	2,000							2,000	800	2,420
Other Financing Sources:											
	37								0	0	0
	38								0	0	0
	39	0	0	0	0	0		0	0	0	0
	40								0	0	0
	41								0	0	0
	42	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	102,927	20,500	0	0	0		67,000	190,427	185,289	185,663
	44	59,094	6,941	0	0	0		64,824	130,859	128,492	116,663
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)											
	45	162,021	27,441	0	0	0		131,824	321,286	313,781	302,326

CITY OF MESERVEY
ADOPTED BUDGET SUMMARY
YEAR ENDED JUNE 30, 2015

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2015 (J)	RE-ESTIMATED 2014 (K)	ACTUAL 2013 (L)
Revenues & Other Financing Sources											
Taxes Levied on Property	1	29,884	0		0	0			29,884	31,800	30,427
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	29,884	0		0	0			29,884	31,800	30,427
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	40,354	0		0	0			40,354	37,000	37,828
Licenses & Permits	7	390	0					0	390	390	390
Use of Money and Property	8	125	0	0	0	0	0	0	125	125	270
Intergovernmental	9	11,674	20,500	0	0	0		0	32,174	32,174	30,976
Charges for Fees & Service	10	18,500	0		0	0	0	67,000	85,500	83,000	83,352
Special Assessments	11	0			0	0		0	0	0	0
Miscellaneous	12	2,000	0		0	0	0	0	2,000	800	2,420
Sub-Total Revenues	13	102,927	20,500	0	0	0	0	67,000	190,427	185,289	185,663
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	102,927	20,500	0	0	0	0	67,000	190,427	185,289	185,663
Expenditures & Other Financing Uses											
Public Safety	18	20,000	0	0			0		20,000	20,000	21,000
Public Works	19	21,000	24,500	0			0		45,500	40,900	46,352
Health and Social Services	20	1,650	0	0			0		1,650	1,450	1,590
Culture and Recreation	21	22,100	0	0			0		22,100	20,000	22,988
Community and Economic Development	22	6,000	0	0			0		6,000	0	0
General Government	23	29,600	0	0			0		29,600	27,572	25,523
Debt Service	24	0	0	0	0		0		0	0	0
Capital Projects	25	0	0	0		0			0	0	0
Total Government Activities Expenditures	26	100,350	24,500	0	0	0	0		124,850	109,922	117,453
Business Type Proprietary: Enterprise & ISF	27							74,000	74,000	73,000	56,381
Total Gov & Bus Type Expenditures	28	100,350	24,500	0	0	0	0	74,000	198,850	182,922	173,834
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	100,350	24,500	0	0	0	0	74,000	198,850	182,922	173,834
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	2,577	-4,000	0	0	0	0	-7,000	-8,423	2,367	11,829
Beginning Fund Balance July 1	33	59,094	6,941	0	0	0	0	64,824	130,859	128,492	116,663
Ending Fund Balance June 30	34	61,671	2,941	0	0	0	0	57,824	122,436	130,859	128,492

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

City Name: MESERVEY

Fiscal Year
2015

	Project Name (A)	Amount of Issue (B)	Date Certified to County Auditor (C)	Principal Due FY 2015 (D)	Interest Due FY 2015 +(E)	Bond Reg/Other Fees Due FY 2015 +(F)	Total Obligation Due FY 2015 =(G)	Paid from Funds OTHER THAN Current Year Property Taxes -(H)	Amount Paid by Current Year Debt Service Levy =(I)
(1)							0		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

LONG TERM DEBT SCHEDULE
GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS
PAGE 2

Fiscal Year
2015

City Name: MESERVEY

USE THIS PAGE ONLY AFTER FILLING LINES 1 THRU 30 ABOVE.

Project Name (A)	Amount of Issue (B)	Date Certified to County Auditor (C)	Principal Due FY 2015 (D)	Interest Due FY 2015 +(E)	Bond Reg/Other Fees Due FY 2015 +(F)	Total Obligation Due FY 2015 =(G)	Paid from Funds OTHER THAN Current Year Property Taxes -(H)	Amount Paid by Current Year Debt Service Levy =(I)
(31)						0		0
(32)						0		0
(33)						0		0
(34)						0		0
(35)						0		0
(36)						0		0
(37)						0		0
(38)						0		0
(39)						0		0
(40)						0		0
(41)						0		0
(42)						0		0
(43)						0		0
(44)						0		0
(45)						0		0
(46)						0		0
(47)						0		0
(48)						0		0
(49)						0		0
(50)						0		0
(51)						0		0
(52)						0		0
(53)						0		0
(54)						0		0
(55)						0		0
(56)						0		0
(57)						0		0
(58)						0		0
(59)						0		0
(60)						0		0
			0	0	0	0	0	0

