

50-468

Adoption of Budget and Certification of City Taxes

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

The City of: Monroe County Name: JASPER 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.

641-259-2319
Telephone Number

Signature

County Auditor Date Stamp

January 1, 2014 Property Valuations

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	2a <u>42,368,257</u>	2b <u>41,397,227</u>	1,830
DEBT SERVICE	3a <u>49,982,117</u>	3b <u>49,011,087</u>	
Ag Land	4a <u>221,862</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	5 343,183	335,318	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 _____	0	52 0
12(21)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462 2,745	2,682	465 0.06479
(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)	25 345,928	338,000	
384.1	3.00375	Ag Land	26 666	666	63 3.00375
		Total General Fund Tax Levies (25 + 26)	27 346,594	338,666	Do Not Add
		Special Revenue Levies			
384.8	0.27000	Emergency (if general fund at levy limit)	28 11,439	11,177	64 0.27000
384.6	Amt Nec	Police & Fire Retirement	29 _____	0	0
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30 56,038	54,754	1.32264
Rules	Amt Nec	Other Employee Benefits	31 44,750	43,725	1.05622
		Total Employee Benefit Levies (29,30,31)	32 100,788	98,479	65 2.37886
		Sub Total Special Revenue Levies (28+32)	33 112,227	109,656	
		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	39 112,227	109,656	
384.4	Amt Nec	Debt Service Levy 76.10(6)	40 60,000	58,834	70 1.20043
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41 28,599	27,943	71 0.67500
		Total Property Taxes (27+39+40+41)	42 547,420	535,099	72 12.68908

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

Monroe

		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	527,028	310,258	54,809	81,373	271,750	0	1,245,218	373,641	1,618,859
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	677,684	437,300	249,051	277,980	77,850	0	1,719,865	608,593	2,328,458
Actual Expenditures Except End Bal (pg 12, line 259) *	3	647,098	452,884	268,000	276,528	158,655	0	1,803,165	427,974	2,231,139
Ending Fund Balance June 30 (pg 12, line 261) *	4	557,614	294,674	35,860	82,825	190,945	0	1,161,918	554,260	1,716,178
(2)										
** Re-Estimated FY 2015										
Beginning Fund Balance	5	557,614	294,674	35,860	82,825	190,945	0	1,161,918	554,260	1,716,178
Re-Est Revenues	6	734,639	447,828	258,000	278,260	105,659	0	1,824,386	658,149	2,482,535
Re-Est Expenditures	7	715,926	472,964	268,000	267,608	83,900	0	1,808,398	582,243	2,390,641
Ending Fund Balance	8	576,327	269,538	25,860	93,477	212,704	0	1,177,906	630,166	1,808,072
(3)										
** Budget FY 2016										
Beginning Fund Balance	9	576,327	269,538	25,860	93,477	212,704	0	1,177,906	630,166	1,808,072
Revenues	10	680,711	441,113	240,000	320,140	104,088	0	1,786,052	675,124	2,461,176
Expenditures	11	704,011	420,788	268,595	318,535	28,599	0	1,740,528	617,757	2,358,285
Ending Fund Balance	12	553,027	289,863	-2,735	95,082	288,193	0	1,223,430	687,533	1,910,963

* 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 Monroe

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 <u>Support of a Local Emerg.Mgmt.Comm.</u>	<u>2,745</u>	<u>2,682</u>
3 TOTAL FOR FISCAL YEAR 2014	2,745	2,682

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	203,147	40,730						243,877	256,746	221,892
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	54,396	3,702						58,098	75,526	46,146
Ambulance	6	32,725							32,725	37,162	26,964
Building Inspections	7	5,000							5,000	5,000	4,426
Miscellaneous Protective Services	8								0	0	0
Animal Control	9	3,000							3,000	3,000	2,415
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	298,268	44,432				0		342,700	377,434	301,843
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12		164,353						164,353	179,103	215,731
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		23,500						23,500	23,500	22,624
Traffic Control and Safety	15								0	0	0
Snow Removal	16		10,300						10,300	11,100	10,102
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	122,200	200						122,400	122,650	122,874
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	122,200	198,353				0		320,553	336,353	371,331
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	1,500							1,500	1,800	1,200
Community Mental Health	28								0	0	0
Other Health and Social Services	29								0	0	0
TOTAL (lines 23 - 29)	30	1,500	0				0		1,500	1,800	1,200
CULTURE & RECREATION											
Library Services	31	66,080	15,308						81,388	78,100	71,751
Museum, Band and Theater	32								0	0	0
Parks	33	57,523	5,200						62,723	50,331	37,873
Recreation	34								0	0	14,553
Cemetery	35	26,530	550						27,080	27,910	14,456
Community Center, Zoo, & Marina	36								0	0	0
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	150,133	21,058				0		171,191	156,341	138,633

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	4,500							4,500	4,000	3,986
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	4,500	0	0			0		4,500	4,000	3,986
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46	3,000	200						3,200	3,200	2,454
Clerk, Treasurer, & Finance Adm.	47	124,410	16,745						141,155	137,559	130,890
Elections	48								0	0	0
Legal Services & City Attorney	49								0	0	0
City Hall & General Buildings	50								0	0	0
Tort Liability	51								0	0	0
Other General Government	52								0	0	0
TOTAL (lines 46 - 52)	53	127,410	16,945	0			0		144,355	140,759	133,344
DEBT SERVICE	54				318,535				318,535	267,608	276,528
Gov Capital Projects	55								0	0	158,655
TIF Capital Projects	56								0	0	0
TOTAL CAPITAL PROJECTS	57	0	0	0		0	0		0	0	158,655
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58	704,011	280,788	0	318,535	0	0		1,303,334	1,284,295	1,385,520
BUSINESS TYPE ACTIVITIES											
Proprietary: Enterprise & Budgeted ISF											
Water Utility	59							361,446	361,446	335,193	273,007
Sewer Utility	60							208,382	208,382	197,050	154,967
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							569,828	569,828	532,243	427,974
TOTAL ALL EXPENDITURES (lines 58+74)	74	704,011	280,788	0	318,535	0	0	569,828	1,873,162	1,816,538	1,813,494
Regular Transfers Out	75		140,000			28,599		47,929	216,528	306,103	149,645
Internal TIF Loan / Repayment Transfers Out	76			268,595					268,595	268,000	268,000
Total ALL Transfers Out	77	0	140,000	268,595	0	28,599	0	47,929	485,123	574,103	417,645
Total Expenditures & Fund Transfers Out (lines 75+76)	78	704,011	420,788	268,595	318,535	28,599	0	617,757	2,358,285	2,390,641	2,231,139
Ending Fund Balance June 30	79	553,027	289,863	-2,735	95,082	288,193	0	687,533	1,910,963	1,808,072	1,716,178

* 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	338,666	109,656		58,834	27,943			535,099	513,823	503,772
	2								0	0	0
	3	338,666	109,656		58,834	27,943			535,099	513,823	503,772
	4								0	0	0
	5			240,000					240,000	258,000	249,051
Other City Taxes:											
	6	7,928	2,571		1,166	656			12,321	0	0
	7								0	0	0
	8								0	0	0
	9								0	0	0
	10								0	0	0
	11								0	0	0
	12		140,000						140,000	136,000	140,530
	13	7,928	142,571		1,166	656			152,321	136,000	140,530
	14	31,950							31,950	30,550	25,013
	15	8,500	0			60			8,560	17,350	8,982
Intergovernmental:											
	16	2,000							2,000	1,500	18,860
	17		180,000						180,000	178,425	182,732
	18	9,878	2,686	0	1,545	0		0	14,109	6,185	1,999
	19	42,104							42,104	33,000	22,669
	20	53,982	182,686	0	1,545	0		0	238,213	219,110	226,260
Charges for Fees & Service:											
	21							328,800	328,800	320,124	311,929
	22							237,725	237,725	235,525	219,664
	23							0	0	0	0
	24							0	0	0	0
	25							0	0	0	0
	26							0	0	0	0
	27	122,035						0	122,035	122,000	121,989
	28							0	0	0	0
	29							0	0	0	0
	30							0	0	0	0
	31							0	0	0	0
	32							0	0	0	0
	33	40,100	200					0	40,300	41,700	66,018
	34	162,135	200		0	0	0	566,525	728,860	719,349	719,600
	35								0	0	0
	36	6,550	6,000			27,500			40,050	14,250	37,605
Other Financing Sources:											
	37	70,000	0		0	47,929		98,599	216,528	306,103	149,645
	38			0	258,595	0		10,000	268,595	268,000	268,000
	39	70,000	0	0	258,595	47,929	0	108,599	485,123	574,103	417,645
	40	0	0		0	0		0	0	0	0
	41	1,000							1,000	0	0
	42	71,000	0	0	258,595	47,929	0	108,599	486,123	574,103	417,645
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)											
	43	680,711	441,113	240,000	320,140	104,088	0	675,124	2,461,176	2,482,535	2,328,458
	44	576,327	269,538	25,860	93,477	212,704	0	630,166	1,808,072	1,716,178	1,618,859
	45	1,257,038	710,651	265,860	413,617	316,792	0	1,305,290	4,269,248	4,198,713	3,947,317

CITY OF Monroe

**ADOPTED BUDGET SUMMARY
YEAR ENDED JUNE 30, 2016**

Fiscal Years

(A)	(B)	(C) GENERAL	(D) SPECIAL REVENUES	(E) TIF SPECIAL REVENUES	(F) DEBT SERVICE	(G) CAPITAL PROJECTS	(H) PERMANENT	(I) PROPRIETARY	(J) BUDGET 2016	(K) RE-ESTIMATED 2015	(L) ACTUAL 2014
Revenues & Other Financing Sources											
Taxes Levied on Property	1	338,666	109,656		58,834	27,943			535,099	513,823	503,772
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	338,666	109,656		58,834	27,943			535,099	513,823	503,772
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			240,000					240,000	258,000	249,051
Other City Taxes	6	7,928	142,571		1,166	656			152,321	136,000	140,530
Licenses & Permits	7	31,950	0					0	31,950	30,550	25,013
Use of Money and Property	8	8,500	0	0	0	60	0	0	8,560	17,350	8,982
Intergovernmental	9	53,982	182,686	0	1,545	0		0	238,213	219,110	226,260
Charges for Fees & Service	10	162,135	200		0	0		566,525	728,860	719,349	719,600
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	6,550	6,000		0	27,500	0	0	40,050	14,250	37,605
Sub-Total Revenues	13	609,711	441,113	240,000	61,545	56,159	0	566,525	1,975,053	1,908,432	1,910,813
Other Financing Sources:											
Total Transfers In	14	70,000	0	0	258,595	47,929	0	108,599	485,123	574,103	417,645
Proceeds of Debt	15	0	0	0	0	0		0	0	0	0
Proceeds of Capital Asset Sales	16	1,000	0	0	0	0	0	0	1,000	0	0
Total Revenues and Other Sources	17	680,711	441,113	240,000	320,140	104,088	0	675,124	2,461,176	2,482,535	2,328,458
Expenditures & Other Financing Uses											
Public Safety	18	298,268	44,432	0			0		342,700	377,434	301,843
Public Works	19	122,200	198,353	0			0		320,553	336,353	371,331
Health and Social Services	20	1,500	0	0			0		1,500	1,800	1,200
Culture and Recreation	21	150,133	21,058	0			0		171,191	156,341	138,633
Community and Economic Development	22	4,500	0	0			0		4,500	4,000	3,986
General Government	23	127,410	16,945	0			0		144,355	140,759	133,344
Debt Service	24	0	0	0	318,535		0		318,535	267,608	276,528
Capital Projects	25	0	0	0		0	0		0	0	158,655
Total Government Activities Expenditures	26	704,011	280,788	0	318,535	0	0		1,303,334	1,284,295	1,385,520
Business Type Proprietary: Enterprise & ISF	27							569,828	569,828	532,243	427,974
Total Gov & Bus Type Expenditures	28	704,011	280,788	0	318,535	0	0	569,828	1,873,162	1,816,538	1,813,494
Total Transfers Out	29	0	140,000	268,595	0	28,599	0	47,929	485,123	574,103	417,645
Total ALL Expenditures/Fund Transfers Out	30	704,011	420,788	268,595	318,535	28,599	0	617,757	2,358,285	2,390,641	2,231,139
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31										
	32	-23,300	20,325	-28,595	1,605	75,489	0	57,367	102,891	91,894	97,319
Beginning Fund Balance July 1	33	576,327	269,538	25,860	93,477	212,704	0	630,166	1,808,072	1,716,178	1,618,859
Ending Fund Balance June 30	34	553,027	289,863	-2,735	95,082	288,193	0	687,533	1,910,963	1,808,072	1,716,178

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

City Name: Monroe

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) 2010 Water Main Project	2,060,000	2010	210,000	22,788	500	233,288	203,288	30,000
(3) Sewer Revenue Bond	520,000	2001	25,000	2,923	84	28,007	28,007	0
(4) Tif Internal Xfer	70,000	2009	10,000	0		10,000	10,000	0
(5) 2015 Water Main Project	750,000	2015	70,000	15,307		85,307	55,307	30,000
(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			315,000	41,018	584	356,602	296,602	60,000

