

# 22-197

## Adoption of Budget and Certification of City Taxes

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

The City of: Osterdock County Name: CLAYTON Date Budget Adopted: 4/2/2014  
(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.

563-252-3576  
Telephone Number

Signature

County Auditor Date Stamp

### January 1, 2013 Property Valuations

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	2a <u>939,062</u>	2b <u>936,496</u>	59
<b>DEBT SERVICE</b>	3a <u>939,062</u>	3b <u>936,496</u>	
Ag Land	4a <u>214,484</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 1,522	1,518	43 1.62077
(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	0	52 0
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
<b>Total General Fund Regular Levies (5 thru 24)</b>			25 1,522	1,518	
384.1	3.00375	Ag Land	26	0	63 0
<b>Total General Fund Tax Levies (25 + 26)</b>			27 1,522	1,518	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	Not at 8.10 Limit	Not at 8.10 Limit
Rules	Amt Nec	Other Employee Benefits	31	0	0
<b>Total Employee Benefit Levies (29,30,31)</b>			32 0	0	65 0.00000
<b>Sub Total Special Revenue Levies (28+32)</b>			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
<b>Total SSMID</b>			38 0	0	Do Not Add
<b>Total Special Revenue Levies</b>			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
<b>Total Property Taxes (27+39+40+41)</b>			42 1,522	1,518	72 1.62077

**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 **Osterdock**

		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)	
<b>(1)</b>											
<b>*Annual Report FY 2013</b>											
Beginning Fund Balance July 1 (pg 5, line 134) *	1	46,032	38,598					84,630		84,630	
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	8,852	1,758					10,610		10,610	
Actual Expenditures Except End Bal (pg 12, line 259) *	3	6,070	1,345					7,415		7,415	
Ending Fund Balance June 30 (pg 12, line 261) *	4	48,814	39,011	0	0	0	0	87,825	0	87,825	
<b>(2)</b>											
<b>** Re-Estimated FY 2014</b>											
Beginning Fund Balance	5	48,814	39,011	0	0	0	0	87,825	0	87,825	
Re-Est Revenues	6	8,182	1,573	0	0	0	0	9,755	0	9,755	
Re-Est Expenditures	7	6,470	1,100	0	0	0	0	7,570	0	7,570	
Ending Fund Balance	8	50,526	39,484	0	0	0	0	90,010	0	90,010	
<b>(3)</b>											
<b>** Budget FY 2015</b>											
Beginning Fund Balance	9	50,526	39,484	0	0	0	0	90,010	0	90,010	
Revenues	10	8,562	1,500	0	0	0	0	10,062	0	10,062	
Expenditures	11	6,488	1,100	0	0	0	0	7,588	0	7,588	
Ending Fund Balance	12	52,600	39,884	0	0	0	0	92,484	0	92,484	

\* 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 \_\_\_\_\_ Osterdock \_\_\_\_\_**

**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)
<b>PUBLIC SAFETY</b>											
Police Department/Crime Prevention	1								0	0	0
Jail	2								0	0	0
Emergency Management	3								0	100	0
Flood Control	4	500							500	500	0
Fire Department	5	400							400	400	326
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	72
TOTAL (lines 1 - 10)	11	900	0	0			0		900	1,000	398
<b>PUBLIC WORKS</b>											
Roads, Bridges, & Sidewalks	12		800						800	800	1,345
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	800							800	800	800
Traffic Control and Safety	15								0	0	0
Snow Removal	16		300						300	300	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	2,085							2,085	2,085	2,190
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	2,885	1,100	0			0		3,985	3,985	4,335
<b>HEALTH &amp; SOCIAL SERVICES</b>											
Welfare Assistance	23	50							50	50	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	150							150	150	38
Other Health and Social Services	29								0	0	133
TOTAL (lines 23 - 29)	30	200	0	0			0		200	200	171
<b>CULTURE &amp; RECREATION</b>											
Library Services	31	100							100	100	100
Museum, Band and Theater	32								0	0	0
Parks	33								0	0	0
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	100	0	0			0		100	100	100

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2015

Fiscal Years

GOVERNMENT ACTIVITIES CONT.	GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2015	RE-ESTIMATED 2014	ACTUAL 2013	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
<b>COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>											
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	
TOTAL (lines 39 - 44)	44							0	0	0	
TOTAL (lines 39 - 44)	45	0	0	0				0	0	0	
<b>GENERAL GOVERNMENT</b>											
Mayor, Council, & City Manager	46	708						708	660	708	
Clerk, Treasurer, & Finance Adm.	47	750						750	850	750	
Elections	48							0	0	241	
Legal Services & City Attorney	49							0	0	0	
City Hall & General Buildings	50	95						95	95	0	
Tort Liability	51	550						550	550	350	
Other General Government	52	300						300	130	362	
TOTAL (lines 46 - 52)	53	2,403	0	0				2,403	2,285	2,411	
<b>DEBT SERVICE</b>	54							0	0	0	
Gov Capital Projects	55							0	0	0	
TIF Capital Projects	56							0	0	0	
<b>TOTAL CAPITAL PROJECTS</b>	57	0	0	0				0	0	0	
<b>TOTAL Government Activities Expenditures</b> (lines 11+22+30+38+45+53+54+57)	58	6,488	1,100	0	0	0	0	7,588	7,570	7,415	
<b>BUSINESS TYPE ACTIVITIES</b>											
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>											
Water Utility	59							0	0	0	
Sewer Utility	60							0	0	0	
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	
<b>TOTAL Business Type Expenditures (lines 59 - 73)</b>	73							0	0	0	
<b>TOTAL ALL EXPENDITURES (lines 58+74)</b>	74	6,488	1,100	0	0	0	0	7,588	7,570	7,415	
Regular Transfers Out	75							0	0	0	
Internal TIF Loan / Repayment Transfers Out	76							0	0	0	
<b>Total ALL Transfers Out</b>	77	0	0	0	0	0	0	0	0	0	
<b>Total Expenditures &amp; Fund Transfers Out (lines 75+76)</b>	78	6,488	1,100	0	0	0	0	7,588	7,570	7,415	
<b>Ending Fund Balance June 30</b>	79	52,600	39,884	0	0	0	0	92,484	90,010	87,825	

\* 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)
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>											
Taxes Levied on Property	1	1,518	0		0	0			1,518	1,522	1,528
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	1,518	0		0	0			1,518	1,522	1,528
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	4	0		0	0			4	5	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	3,700							3,700	3,100	4,455
Subtotal - Other City Taxes (lines 6 thru 12)	13	3,704	0		0	0			3,704	3,105	4,455
Licenses & Permits	14	390							390	465	390
Use of Money & Property	15	1,938							1,938	2,078	1,559
Intergovernmental:											
Federal Grants & Reimbursements	16								0	1,573	0
Road Use Taxes	17		1,500						1,500	0	1,758
Other State Grants & Reimbursements	18	0	0	0	0	0		0	0	0	0
Local Grants & Reimbursements	19								0	0	0
Subtotal - Intergovernmental (lines 16 thru 19)	20	0	1,500	0	0	0		0	1,500	1,573	1,758
Charges for Fees & Service:											
Water Utility	21								0	0	0
Sewer Utility	22								0	0	0
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	1,012							1,012	1,012	920
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	0
Subtotal - Charges for Service (lines 21 thru 33)	34	1,012	0		0	0	0	0	1,012	1,012	920
Special Assessments	35								0	0	0
Miscellaneous	36								0	0	0
Other Financing Sources:											
Regular Operating Transfers In	37								0	0	0
Internal TIF Loan Transfers In	38								0	0	0
Subtotal ALL Operating Transfers In	39	0	0	0	0	0	0	0	0	0	0
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	0	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	8,562	1,500	0	0	0	0	0	10,062	9,755	10,610
Beginning Fund Balance July 1	44	50,526	39,484	0	0	0	0	0	90,010	87,825	84,630
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	59,088	40,984	0	0	0	0	0	100,072	97,580	95,240

CITY OF

Osterdock

ADOPTED BUDGET SUMMARY

YEAR ENDED JUNE 30, 2015

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 2015	(K) RE-ESTIMATED 2014	(L) ACTUAL 2013
<b>Revenues &amp; Other Financing Sources</b>											
Taxes Levied on Property	1	1,518	0		0	0			1,518	1,522	1,528
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	1,518	0		0	0			1,518	1,522	1,528
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	3,704	0		0	0			3,704	3,105	4,455
Licenses & Permits	7	390	0					0	390	465	390
Use of Money and Property	8	1,938	0	0	0	0	0	0	1,938	2,078	1,559
Intergovernmental	9	0	1,500	0	0	0		0	1,500	1,573	1,758
Charges for Fees & Service	10	1,012	0		0	0	0	0	1,012	1,012	920
Special Assessments	11	0			0				0	0	0
Miscellaneous	12	0	0		0	0	0	0	0	0	0
Sub-Total Revenues	13	8,562	1,500	0	0	0	0	0	10,062	9,755	10,610
<b>Other Financing Sources:</b>											
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
Proceeds of Capital Asset Sales	16	0	0		0	0	0	0	0	0	0
Total Revenues and Other Sources	17	8,562	1,500	0	0	0	0	0	10,062	9,755	10,610
<b>Expenditures &amp; Other Financing Uses</b>											
Public Safety	18	900	0	0			0		900	1,000	398
Public Works	19	2,885	1,100	0			0		3,985	3,985	4,335
Health and Social Services	20	200	0	0			0		200	200	171
Culture and Recreation	21	100	0	0			0		100	100	100
Community and Economic Development	22	0	0	0			0		0	0	0
General Government	23	2,403	0	0			0		2,403	2,285	2,411
Debt Service	24	0	0	0	0		0		0	0	0
Capital Projects	25	0	0			0			0	0	0
Total Government Activities Expenditures	26	6,488	1,100	0	0	0	0		7,588	7,570	7,415
Business Type Proprietary: Enterprise & ISF	27							0	0	0	0
Total Gov & Bus Type Expenditures	28	6,488	1,100	0	0	0	0	0	7,588	7,570	7,415
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	6,488	1,100	0	0	0	0	0	7,588	7,570	7,415
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31										
	32	2,074	400	0	0	0	0	0	2,474	2,185	3,195
Beginning Fund Balance July 1	33	50,526	39,484	0	0	0	0	0	90,010	87,825	84,630
Ending Fund Balance June 30	34	52,600	39,884	0	0	0	0	0	92,484	90,010	87,825

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

City Name: Osterdock

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: Osterdock

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







