

65-621

Adoption of Budget and Certification of City Taxes

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

The City of: Pacific Junction County Name: MILLS Date Budget Adopted: 3/30/2015
(Date) xx/xx/xxxx

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.

(712) 622-8157
Telephone Number

Signature

County Auditor Date Stamp

January 1, 2014 Property Valuations

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	2a <u>10,549,634</u>	2b <u>10,178,839</u>	471
DEBT SERVICE	3a <u>10,549,634</u>	3b <u>10,178,839</u>	
Ag Land	4a <u>265,400</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 85,452	82,449	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 1,213	1,170	46 0.11498
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 20,800	20,069	52 1.97163
12(21)	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(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)	25 107,465	103,688	
384.1	3.00375	Ag Land	26 728	728	63 2.74303
		Total General Fund Tax Levies (25 + 26)	27 108,193	104,416	Do Not Add
		Special Revenue Levies			
384.8	0.27000	Emergency (if general fund at levy limit)	28 1,953	1,884	64 0.18512
384.6	Amt Nec	Police & Fire Retirement	29 _____	0	0
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30 23,800	22,963	2.25600
Rules	Amt Nec	Other Employee Benefits	31 9,380	9,050	0.88913
		Total Employee Benefit Levies (29,30,31)	32 33,180	32,013	65 3.14513
		Sub Total Special Revenue Levies (28+32)	33 35,133	33,897	
		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 35,133	33,897	
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)	42 143,326	138,313	72 13.51686

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

Pacific Junction

		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	-57,157	0	0	0	0	0	-57,157	122,584	65,427
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	246,444	128,993	0	11,322	174,000	0	560,759	85,542	646,301
Actual Expenditures Except End Bal (pg 12, line 259) *	3	285,865	68,222	0	14,000	174,897	0	542,984	68,720	611,704
Ending Fund Balance June 30 (pg 12, line 261) *	4	-96,578	60,771	0	-2,678	-897	0	-39,382	139,406	100,024
(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	-96,578	60,771	0	-2,678	-897	0	-39,382	139,406	100,024
Re-Est Revenues	6	252,886	114,597	0	39,000	0	0	406,483	84,300	490,783
Re-Est Expenditures	7	278,070	106,700	0	39,000	0	0	423,770	68,720	492,490
Ending Fund Balance	8	-121,762	68,668	0	-2,678	-897	0	-56,669	154,986	98,317
(3)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2016										
Beginning Fund Balance	9	-121,762	68,668	0	-2,678	-897	0	-56,669	154,986	98,317
Revenues	10	220,641	113,315	0	41,678	897	0	376,531	85,538	462,069
Expenditures	11	187,023	66,987	0	39,000	0	0	293,010	72,600	365,610
Ending Fund Balance	12	-88,144	114,996	0	0	0	0	26,852	167,924	194,776

* 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.

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	8,616							8,616	8,284	6,430
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4	560							560	172	569
Fire Department	5	47,722							47,722	46,187	53,837
Ambulance	6	47,111							47,111	77,245	138,117
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	0	0
Animal Control	9								0	0	0
Other Public Safety	10								0	410	0
TOTAL (lines 1 - 10)	11	104,009	0				0		104,009	132,298	198,953
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12		23,342						23,342	38,093	23,446
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		10,926						10,926	11,125	10,047
Traffic Control and Safety	15								0	0	0
Snow Removal	16		582						582	2,480	685
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								0	0	0
Other Public Works	21								0	37,900	0
TOTAL (lines 12 - 21)	22	0	34,850				0		34,850	89,598	34,178
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		1,000						1,000	1,000	0
Museum, Band and Theater	32								0	0	0
Parks	33	3,864							3,864	6,331	4,064
Recreation	34								0	0	0
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36		7,171						7,171	8,040	7,176
Other Culture and Recreation	37								0	10,000	0
TOTAL (lines 31 - 37)	38	3,864	8,171				0		12,035	25,371	11,240

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			8,078						8,078	8,062	8,687
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)	45		0	8,078	0			0		8,078	8,062	8,687
GENERAL GOVERNMENT												
Mayor, Council, & City Manager	46		4,440							4,440	4,160	4,380
Clerk, Treasurer, & Finance Adm.	47		29,559							29,559	79,481	32,759
Elections	48		1,750							1,750	0	1,729
Legal Services & City Attorney	49		5,542							5,542	2,928	4,542
City Hall & General Buildings	50		11,411							11,411	14,772	12,756
Tort Liability	51		6,040							6,040	18,100	6,074
Other General Government	52		20,408	15,888						36,296	10,000	38,789
TOTAL (lines 46 - 52)	53		79,150	15,888	0			0		95,038	129,441	101,029
DEBT SERVICE	54					24,000				24,000	24,000	14,000
Gov Capital Projects	55									0	0	174,897
TIF Capital Projects	56									0	0	0
TOTAL CAPITAL PROJECTS	57		0	0	0		0	0		0	0	174,897
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58		187,023	66,987	0	24,000	0	0		278,010	408,770	542,984
BUSINESS TYPE ACTIVITIES												
Proprietary: Enterprise & Budgeted ISF												
Water Utility	59									0	0	0
Sewer Utility	60								72,600	72,600	68,720	68,720
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								72,600	72,600	68,720	68,720
TOTAL ALL EXPENDITURES (lines 58+74)	74		187,023	66,987	0	24,000	0	0	72,600	350,610	477,490	611,704
Regular Transfers Out	75					15,000				15,000	15,000	0
Internal TIF Loan / Repayment Transfers Out	76									0	0	0
Total ALL Transfers Out	77		0	0	0	15,000	0	0	0	15,000	15,000	0
Total Expenditures & Fund Transfers Out (lines 75+76)	78		187,023	66,987	0	39,000	0	0	72,600	365,610	492,490	611,704
Ending Fund Balance June 30	79		-88,144	114,996	0	0	0	0	167,924	194,776	98,317	100,024

* 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	104,416	33,897		0	0			138,313	134,717	149,533
	2								0	0	0
	3	104,416	33,897		0	0			138,313	134,717	149,533
	4								0	0	0
	5								0	0	0
Other City Taxes:											
	6	3,777	1,236		0	0			5,013	4,976	95
	7								0	0	0
	8								0	0	0
	9								0	0	0
	10								0	0	0
	11								0	0	0
	12		38,800						38,800	31,725	59,683
	13	3,777	40,036		0	0			43,813	36,701	59,778
	14								0	540	420
	15								0	16,250	1,530
Intergovernmental:											
	16								0	0	0
	17		39,382						39,382	46,863	37,382
	18	0	0	0	0	0		0	0	910	0
	19	48,747							48,747	49,388	25,480
	20	48,747	39,382	0	0	0		0	88,129	97,161	62,862
Charges for Fees & Service:											
	21							85,538	85,538	0	85,538
	22								0	84,300	0
	23								0	0	0
	24								0	0	0
	25								0	0	0
	26								0	0	0
	27								0	0	0
	28								0	0	0
	29								0	0	0
	30								0	0	0
	31								0	0	0
	32								0	0	0
	33	54,840							54,840	77,245	85,844
	34	54,840	0		0	0	0	85,538	140,378	161,545	171,382
	35								0	0	0
	36	8,861							8,861	4,869	15,474
Other Financing Sources:											
	37				15,000				15,000	15,000	0
	38								0	0	0
	39	0	0	0	15,000	0	0	0	15,000	15,000	0
	40				26,678	897			27,575	24,000	185,322
	41								0	0	0
	42	0	0	0	41,678	897	0	0	42,575	39,000	185,322
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)											
	43	220,641	113,315	0	41,678	897	0	85,538	462,069	490,783	646,301
	44	-121,762	68,668	0	-2,678	-897	0	154,986	98,317	100,024	65,427
	45	98,879	181,983	0	39,000	0	0	240,524	560,386	590,807	711,728

CITY OF Pacific Junction
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	104,416	33,897		0	0			138,313	134,717	149,533
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	104,416	33,897		0	0			138,313	134,717	149,533
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	3,777	40,036		0	0			43,813	36,701	59,778
Licenses & Permits	7	0	0					0	0	540	420
Use of Money and Property	8	0	0	0	0	0	0	0	0	16,250	1,530
Intergovernmental	9	48,747	39,382	0	0	0		0	88,129	97,161	62,862
Charges for Fees & Service	10	54,840	0		0	0		85,538	140,378	161,545	171,382
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	8,861	0		0	0		0	8,861	4,869	15,474
Sub-Total Revenues	13	220,641	113,315	0	0	0		85,538	419,494	451,783	460,979
Other Financing Sources:											
Total Transfers In	14	0	0	0	15,000	0		0	15,000	15,000	0
Proceeds of Debt	15	0	0	0	26,678	897		0	27,575	24,000	185,322
Proceeds of Capital Asset Sales	16	0	0	0	0	0		0	0	0	0
Total Revenues and Other Sources	17	220,641	113,315	0	41,678	897		85,538	462,069	490,783	646,301
Expenditures & Other Financing Uses											
Public Safety	18	104,009	0	0					104,009	132,298	198,953
Public Works	19	0	34,850	0					34,850	89,598	34,178
Health and Social Services	20	0	0	0					0	0	0
Culture and Recreation	21	3,864	8,171	0					12,035	25,371	11,240
Community and Economic Development	22	0	8,078	0					8,078	8,062	8,687
General Government	23	79,150	15,888	0					95,038	129,441	101,029
Debt Service	24	0	0	0	24,000				24,000	24,000	14,000
Capital Projects	25	0	0	0		0			0	0	174,897
Total Government Activities Expenditures	26	187,023	66,987	0	24,000	0			278,010	408,770	542,984
Business Type Proprietary: Enterprise & ISF	27							72,600	72,600	68,720	68,720
Total Gov & Bus Type Expenditures	28	187,023	66,987	0	24,000	0		72,600	350,610	477,490	611,704
Total Transfers Out	29	0	0	0	15,000	0		0	15,000	15,000	0
Total ALL Expenditures/Fund Transfers Out	30	187,023	66,987	0	39,000	0		72,600	365,610	492,490	611,704
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	33,618	46,328	0	2,678	897		12,938	96,459	-1,707	34,597
Beginning Fund Balance July 1	33	-121,762	68,668	0	-2,678	-897		154,986	98,317	100,024	65,427
Ending Fund Balance June 30	34	-88,144	114,996	0	0	0		167,924	194,776	98,317	100,024

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

City Name: Pacific Junction

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)						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

NOTICE OF PUBLIC HEARING BUDGET ESTIMATE

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

City of **Pacific Junction** , Iowa

The City Council will conduct a public hearing on the proposed Budget at Pacific Junction City Hall
on 3/30/2015 at 7:00 PM
(Date) xx/xx/xx *(hour)*

The Budget Estimate Summary of proposed receipts and expenditures is shown below.
Copies of the the detailed proposed Budget may be obtained or viewed at the offices of the Mayor,
City Clerk, and at the Library.

The estimated Total tax levy rate per \$1000 valuation on regular property \$ 13.51686

The estimated tax levy rate per \$1000 valuation on Agricultural land is \$ 2.74303

At the public hearing, any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget.

 (712) 622-8157
phone number

 Kari Williams
City Clerk/Finance Officer's NAME

		Budget FY 2016	Re-estimated FY 2015	Actual FY 2014
		(a)	(b)	(c)
Revenues & Other Financing Sources				
Taxes Levied on Property	1	138,313	134,717	149,533
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	3	138,313	134,717	149,533
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	0	0	0
Other City Taxes	6	43,813	36,701	59,778
Licenses & Permits	7	0	540	420
Use of Money and Property	8	0	16,250	1,530
Intergovernmental	9	88,129	97,161	62,862
Charges for Fees & Service	10	140,378	161,545	171,382
Special Assessments	11	0	0	0
Miscellaneous	12	8,861	4,869	15,474
Other Financing Sources	13	27,575	24,000	185,322
Transfers In	14	15,000	15,000	0
Total Revenues and Other Sources	15	462,069	490,783	646,301
Expenditures & Other Financing Uses				
Public Safety	16	104,009	132,298	198,953
Public Works	17	34,850	89,598	34,178
Health and Social Services	18	0	0	0
Culture and Recreation	19	12,035	25,371	11,240
Community and Economic Development	20	8,078	8,062	8,687
General Government	21	95,038	129,441	101,029
Debt Service	22	24,000	24,000	14,000
Capital Projects	23	0	0	174,897
Total Government Activities Expenditures	24	278,010	408,770	542,984
Business Type / Enterprises	25	72,600	68,720	68,720
Total ALL Expenditures	26	350,610	477,490	611,704
Transfers Out	27	15,000	15,000	0
Total ALL Expenditures/Transfers Out	28	365,610	492,490	611,704
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	29	96,459	-1,707	34,597
Beginning Fund Balance July 1	30	98,317	100,024	65,427
Ending Fund Balance June 30	31	194,776	98,317	100,024