

# 48-445

## Adoption of Budget and Certification of City Taxes

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

The City of: Parnell County Name: IOWA Date Budget Adopted: 3/11/2015  
(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.

County Auditor Date Stamp		319-668-9462 <small>Telephone Number</small>	_____ <small>Signature</small>
<b>January 1, 2014 Property Valuations</b>			
		With Gas & Electric	Without Gas & Electric
Regular	2a	4,236,205	4,075,216
<b>DEBT SERVICE</b>	3a	4,236,205	4,075,216
Ag Land	4a	3,111	
			Last Official Census <b>193</b>

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	34,313	33,009		43 8.10000
<b>Non-Voted Other Permissible Levies</b>						
12(8)	0.67500	Contract for use of Bridge		0		44 0
12(10)	0.95000	Opr & Maint publicly owned Transit		0		45 0
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center		0		46 0
12(12)	0.13500	Opr & Maint of City owned Civic Center		0		47 0
12(13)	0.06750	Planning a Sanitary Disposal Project		0		48 0
12(14)	0.27000	Aviation Authority (under sec.330A.15)		0		49 0
12(15)	0.06750	Levee Impr. fund in special charter city		0		51 0
12(17)	Amt Nec	Liability, property & self insurance costs		0		52 0
12(21)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.		0		462 0
<b>Voted Other Permissible Levies</b>						
12(1)	0.13500	Instrumental/Vocal Music Groups		0		53 0
12(2)	0.81000	Memorial Building		0		54 0
12(3)	0.13500	Symphony Orchestra		0		55 0
12(4)	0.27000	Cultural & Scientific Facilities		0		56 0
12(5)	As Voted	County Bridge		0		57 0
12(6)	1.35000	Missi or Missouri River Bridge Const.		0		58 0
12(9)	0.03375	Aid to a Transit Company		0		59 0
12(16)	0.20500	Maintain Institution received by gift/devise		0		60 0
12(18)	1.00000	City Emergency Medical District		0		466 0
12(20)	0.27000	Support Public Library		0		61 0
28E.22	1.50000	Unified Law Enforcement		0		62 0
<b>Total General Fund Regular Levies (5 thru 24)</b>			<b>34,313</b>	<b>33,009</b>		
384.1	3.00375	Ag Land	9	9		63 3.00375
<b>Total General Fund Tax Levies (25 + 26)</b>			<b>34,322</b>	<b>33,018</b>		<b>Do Not Add</b>
<b>Special Revenue Levies</b>						
384.8	0.27000	Emergency (if general fund at levy limit)		0		64 0
384.6	Amt Nec	Police & Fire Retirement		0		0
	Amt Nec	FICA & IPERS (if general fund at levy limit)		0		0
Rules	Amt Nec	Other Employee Benefits		0		0
<b>Total Employee Benefit Levies (29,30,31)</b>			<b>0</b>	<b>0</b>		65 0
<b>Sub Total Special Revenue Levies (28+32)</b>			<b>0</b>	<b>0</b>		
<b>Valuation</b>						
386	As Req		<u>With Gas &amp; Elec</u>	<u>Without Gas &amp; Elec</u>		
	SSMID 1 (A)	(B)		0		66 0
	SSMID 2 (A)	(B)		0		67 0
	SSMID 3 (A)	(B)		0		68 0
	SSMID 4 (A)	(B)		0		69 0
	SSMID 5 (A)	(B)		0		565 0
	SSMID 6 (A)	(B)		0		566 0
	SSMID 7 (A)	(B)		0		0
<b>Total SSMID</b>			<b>0</b>	<b>0</b>		<b>Do Not Add</b>
<b>Total Special Revenue Levies</b>			<b>0</b>	<b>0</b>		
384.4	Amt Nec	<b>Debt Service Levy 76.10(6)</b>	<b>0</b>	<b>0</b>		70 0
384.7	0.67500	<b>Capital Projects (Capital Improv. Reserve)</b>		<b>0</b>		71 0
<b>Total Property Taxes (27+39+40+41)</b>			<b>34,322</b>	<b>33,018</b>		72 8.10000

**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

**Parnell**

		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 2014</b>											
Beginning Fund Balance July 1 (pg 5, line 134) *	1	208,272	0	0	0	0	0	208,272	0	208,272	
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	61,454	16,129	0	0	0	36,882	114,465	0	114,465	
Actual Expenditures Except End Bal (pg 12, line 259) *	3	63,043	0	0	0	0	3,593	66,636	44,783	111,419	
Ending Fund Balance June 30 (pg 12, line 261) *	4	206,683	16,129	0	0	0	33,289	256,101	-44,783	211,318	
<b>(2)</b>											
<b>** Re-Estimated FY 2015</b>											
Beginning Fund Balance	5	206,683	16,129	0	0	0	33,289	256,101	-44,783	211,318	
Re-Est Revenues	6	85,369	22,000	0	0	0	0	107,369	0	107,369	
Re-Est Expenditures	7	62,625	0	0	0	0	0	62,625	31,000	93,625	
Ending Fund Balance	8	229,427	38,129	0	0	0	33,289	300,845	-75,783	225,062	
<b>(3)</b>											
<b>** Budget FY 2016</b>											
Beginning Fund Balance	9	229,427	38,129	0	0	0	33,289	300,845	-75,783	225,062	
Revenues	10	96,672	22,000	0	0	0	0	118,672	0	118,672	
Expenditures	11	73,570	2,993	0	0	0	0	76,563	58,700	135,263	
Ending Fund Balance	12	252,529	57,136	0	0	0	33,289	342,954	-134,483	208,471	

\* 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 \_\_\_\_\_ Parnell \_\_\_\_\_**

**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.	0	0
3	TOTAL FOR FISCAL YEAR 2014	0	0

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)
<b>PUBLIC SAFETY</b>											
Police Department/Crime Prevention	1	1,930							1,930	1,930	1,930
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	1,302							1,302	1,302	1,302
Ambulance	6	350							350	350	361
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	3,582	0				0		3,582	3,582	3,593
<b>PUBLIC WORKS</b>											
Roads, Bridges, & Sidewalks	12	18,000							18,000	18,000	1,890
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	4,500							4,500	4,500	5,426
Traffic Control and Safety	15								0	0	0
Snow Removal	16	3,800							3,800	3,800	5,061
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	4,200							4,200	4,200	4,462
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	30,500	0				0		30,500	30,500	16,839
<b>HEALTH &amp; SOCIAL SERVICES</b>											
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
<b>CULTURE &amp; RECREATION</b>											
Library Services	31	450							450	350	350
Museum, Band and Theater	32								0	0	0
Parks	33	4,000							4,000	3,000	5,317
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	4,450	0				0		4,450	3,350	5,667

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2016

Fiscal Years

GOVERNMENT ACTIVITIES CONT.	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)
<b>COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>											
Community Beautification	39		2,800						2,800	2,800	5,990
Economic Development	40		193						193	193	193
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	2,993	0			0		2,993	2,993	6,183
<b>GENERAL GOVERNMENT</b>											
Mayor, Council, & City Manager	46	2,500							2,500	2,200	1,240
Clerk, Treasurer, & Finance Adm.	47	7,200							7,200	5,000	7,200
Elections	48								0	0	559
Legal Services & City Attorney	49	1,000							1,000	1,000	260
City Hall & General Buildings	50	15,000							15,000	5,000	7,680
Tort Liability	51	6,500							6,500	6,500	5,783
Other General Government	52	2,838							2,838	2,500	11,632
TOTAL (lines 46 - 52)	53	35,038	0	0			0		35,038	22,200	34,354
<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	0
<b>TOTAL Government Activities Expenditures</b> (lines 11+22+30+38+45+53+54+57)	58	73,570	2,993	0	0	0	0		76,563	62,625	66,636
<b>BUSINESS TYPE ACTIVITIES</b>											
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>											
Water Utility	59						32,600		32,600	17,500	25,582
Sewer Utility	60						26,100		26,100	13,500	18,862
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	339
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
<b>TOTAL Business Type Expenditures (lines 59 - 73)</b>	73						58,700		58,700	31,000	44,783
<b>TOTAL ALL EXPENDITURES (lines 58+74)</b>	74	73,570	2,993	0	0	0	58,700		135,263	93,625	111,419
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	73,570	2,993	0	0	0	58,700		135,263	93,625	111,419
<b>Ending Fund Balance June 30</b>	79	252,529	57,136	0	0	0	33,289	-134,483	208,471	225,062	211,318

\* 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)
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>											
Taxes Levied on Property	1	33,018	0		0	0			33,018	30,158	31,837
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	33,018	0		0	0			33,018	30,158	31,837
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	1,304	0		0	0			1,304	1,311	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	22,000							22,000	22,000	26,244
Subtotal - Other City Taxes (lines 6 thru 12)	13	23,304	0		0	0			23,304	23,311	26,244
Licenses & Permits	14	500							500	500	440
Use of Money & Property	15	2,850							2,850	2,850	2,933
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		22,000						22,000	22,000	16,129
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	22,000	0	0	0		0	22,000	22,000	16,129
Charges for Fees & Service:											
Water Utility	21	18,000							18,000	12,700	20,251
Sewer Utility	22	19,000							19,000	15,850	16,631
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								0	0	0
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	37,000	0		0	0	0	0	37,000	28,550	36,882
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	96,672	22,000	0	0	0	0	0	118,672	107,369	114,465
Beginning Fund Balance July 1	44	229,427	38,129	0	0	0	33,289	-75,783	225,062	211,318	208,272
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	326,099	60,129	0	0	0	33,289	-75,783	343,734	318,687	322,737

**CITY OF Parnell**  
**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)
<b>Revenues &amp; Other Financing Sources</b>											
Taxes Levied on Property	1	33,018	0		0	0			33,018	30,158	31,837
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	33,018	0		0	0			33,018	30,158	31,837
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	23,304	0		0	0			23,304	23,311	26,244
Licenses & Permits	7	500	0					0	500	500	440
Use of Money and Property	8	2,850	0	0	0	0	0	0	2,850	2,850	2,933
Intergovernmental	9	0	22,000	0	0	0		0	22,000	22,000	16,129
Charges for Fees & Service	10	37,000	0		0	0	0	0	37,000	28,550	36,882
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	0	0		0	0	0	0	0	0	0
Sub-Total Revenues	13	96,672	22,000	0	0	0	0	0	118,672	107,369	114,465
<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	0
Proceeds of Capital Asset Sales	16	0	0	0	0	0	0	0	0	0	0
Total Revenues and Other Sources	17	96,672	22,000	0	0	0	0	0	118,672	107,369	114,465
<b>Expenditures &amp; Other Financing Uses</b>											
Public Safety	18	3,582	0	0			0		3,582	3,582	3,593
Public Works	19	30,500	0	0			0		30,500	30,500	16,839
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	4,450	0	0			0		4,450	3,350	5,667
Community and Economic Development	22	0	2,993	0			0		2,993	2,993	6,183
General Government	23	35,038	0	0			0		35,038	22,200	34,354
Debt Service	24	0	0	0	0		0		0	0	0
Capital Projects	25	0	0	0		0	0		0	0	0
Total Government Activities Expenditures	26	73,570	2,993	0	0	0	0		76,563	62,625	66,636
Business Type Proprietary: Enterprise & ISF	27							58,700	58,700	31,000	44,783
Total Gov & Bus Type Expenditures	28	73,570	2,993	0	0	0	0	58,700	135,263	93,625	111,419
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	73,570	2,993	0	0	0	0	58,700	135,263	93,625	111,419
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31										
	32	23,102	19,007	0	0	0	0	-58,700	-16,591	13,744	3,046
Beginning Fund Balance July 1	33	229,427	38,129	0	0	0	33,289	-75,783	225,062	211,318	208,272
Ending Fund Balance June 30	34	252,529	57,136	0	0	0	33,289	-134,483	208,471	225,062	211,318

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

City Name: **Parnell**

Fiscal Year  
2016

(A) Project Name	(B) Amount of Issue	(C) Date Certified to County Auditor	(D) Principal Due FY 2016	(E) Interest Due FY 2016 +	(F) Bond Reg/Other Fees Due FY 2016 +	(G) Total Obligation Due FY 2016 =	(H) Paid from Funds OTHER THAN Current Year Property Taxes -	(I) Amount Paid by Current Year Debt Service Levy =
(1) D/S BACKFILL REVENUE						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

