

43-407

Adoption of Budget and Certification of City Taxes

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

The City of: Persia County Name: HARRISON 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.

712-488-3275

Telephone Number

Signature

County Auditor Date Stamp

January 1, 2014 Property Valuations

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	2a <u>5,591,051</u>	2b <u>5,349,557</u>	319
DEBT SERVICE	3a <u>5,591,051</u>	3b <u>5,349,557</u>	
Ag Land	4a <u>190,920</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 45,288	43 43,331	8.10000
(384) Non-Voted Other Permissible Levies					
12(8)	0.67500	Contract for use of Bridge	6	44 0	0
12(10)	0.95000	Opr & Maint publicly owned Transit	7	45 0	0
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center	8	46 0	0
12(12)	0.13500	Opr & Maint of City owned Civic Center	9	47 0	0
12(13)	0.06750	Planning a Sanitary Disposal Project	10	48 0	0
12(14)	0.27000	Aviation Authority (under sec.330A.15)	11	49 0	0
12(15)	0.06750	Levee Impr. fund in special charter city	13	51 0	0
12(17)	Amt Nec	Liability, property & self insurance costs	14 20,500	52 19,615	3.66657
12(21)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462	465 0	0
(384) Voted Other Permissible Levies					
12(1)	0.13500	Instrumental/Vocal Music Groups	15	53 0	0
12(2)	0.81000	Memorial Building	16	54 0	0
12(3)	0.13500	Symphony Orchestra	17	55 0	0
12(4)	0.27000	Cultural & Scientific Facilities	18	56 0	0
12(5)	As Voted	County Bridge	19	57 0	0
12(6)	1.35000	Missi or Missouri River Bridge Const.	20	58 0	0
12(9)	0.03375	Aid to a Transit Company	21	59 0	0
12(16)	0.20500	Maintain Institution received by gift/devise	22	60 0	0
12(18)	1.00000	City Emergency Medical District	463	466 0	0
12(20)	0.27000	Support Public Library	23	61 0	0
28E.22	1.50000	Unified Law Enforcement	24	62 0	0
Total General Fund Regular Levies (5 thru 24)			25 65,788	62,946	
384.1	3.00375	Ag Land	26 573	63 573	3.00375
Total General Fund Tax Levies (25 + 26)			27 66,361	63,519	Do Not Add
Special Revenue Levies					
384.8	0.27000	Emergency (if general fund at levy limit)	28	64 0	0
384.6	Amt Nec	Police & Fire Retirement	29	0	0
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30 8,632	8,259	1.54390
Rules	Amt Nec	Other Employee Benefits	31	0	0
Total Employee Benefit Levies (29,30,31)			32 8,632	8,259	1.54390
Sub Total Special Revenue Levies (28+32)			33 8,632	8,259	
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 8,632	8,259	
384.4	Amt Nec	Debt Service Levy 76.10(6)	40 4,700	40 4,497	0.84063
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41	41 0	0
Total Property Taxes (27+39+40+41)			42 79,693	42 76,275	72 14.15110

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

Persia

		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	135,193	258	0	-28,456	9,452	0	116,447	10,222	126,669
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	116,564	26,342	0	0	2,363	0	145,269	23,713	168,982
Actual Expenditures Except End Bal (pg 12, line 259) *	3	75,224	19,846	0	32,240	0	0	127,310	22,612	149,922
Ending Fund Balance June 30 (pg 12, line 261) *	4	176,533	6,754	0	-60,696	11,815	0	134,406	11,323	145,729
(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	176,533	6,754	0	-60,696	11,815	0	134,406	11,323	145,729
Re-Est Revenues	6	110,743	28,751	0	0	90,000	0	229,494	27,042	256,536
Re-Est Expenditures	7	123,983	25,382	0	0	115,000	0	264,365	22,485	286,850
Ending Fund Balance	8	163,293	10,123	0	-60,696	-13,185	0	99,535	15,880	115,415
(3)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2016										
Beginning Fund Balance	9	163,293	10,123	0	-60,696	-13,185	0	99,535	15,880	115,415
Revenues	10	107,202	40,223	0	4,749	115,000	0	267,174	22,500	289,674
Expenditures	11	158,270	32,000	0	4,700	115,000	0	309,970	23,000	332,970
Ending Fund Balance	12	112,225	18,346	0	-60,647	-13,185	0	56,739	15,380	72,119

* 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 _____ **Persia**

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)
PUBLIC SAFETY											
Police Department/Crime Prevention	1	6,380							6,380	6,380	6,380
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	15,000							15,000	10,000	43,178
Ambulance	6	2,500							2,500	262	354
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	0	1,500
Animal Control	9								0	0	0
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	23,880	0				0		23,880	16,642	51,412
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	37,028	18,000						55,028	60,935	9,386
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		5,500						5,500	4,908	5,262
Traffic Control and Safety	15								0	0	0
Snow Removal	16		5,000						5,000	2,924	2,460
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								0	0	0
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	37,028	28,500				0		65,528	68,767	17,108
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								0	0	0
Museum, Band and Theater	32								0	0	0
Parks	33	10,000							10,000	11,011	9,452
Recreation	34								0	0	0
Cemetery	35	700							700	700	600
Community Center, Zoo, & Marina	36								0	0	0
Other Culture and Recreation	37	500							500	214	0
TOTAL (lines 31 - 37)	38	11,200	0				0		11,200	11,925	10,052

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		800							800	500	925
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
	44											
TOTAL (lines 39 - 44)	45		800	0	0			0		800	500	925
GENERAL GOVERNMENT												
Mayor, Council, & City Manager	46		2,700							2,700	2,425	2,620
Clerk, Treasurer, & Finance Adm.	47		11,500							11,500	9,426	8,499
Elections	48		850							850	850	828
Legal Services & City Attorney	49		700							700	700	0
City Hall & General Buildings	50		21,000							21,000	15,885	11,693
Tort Liability	51		17,000	3,500						20,500	18,404	17,143
Other General Government	52		6,612							6,612	3,841	7,030
TOTAL (lines 46 - 52)	53		60,362	3,500	0			0		63,862	51,531	47,813
DEBT SERVICE	54					4,700				4,700	0	0
Gov Capital Projects	55						115,000			115,000	115,000	0
TIF Capital Projects	56									0	0	0
TOTAL CAPITAL PROJECTS	57		0	0	0		115,000	0		115,000	115,000	0
TOTAL Government Activities Expenditures <i>(lines 11+22+30+38+45+53+54+57)</i>	58		133,270	32,000	0	4,700	115,000	0		284,970	264,365	127,310
BUSINESS TYPE ACTIVITIES												
Proprietary: Enterprise & Budgeted ISF												
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							23,000		23,000	22,485	22,612
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							23,000		23,000	22,485	22,612
TOTAL ALL EXPENDITURES (lines 58+74)	74		133,270	32,000	0	4,700	115,000	0	23,000	307,970	286,850	149,922
Regular Transfers Out	75		25,000							25,000	0	0
Internal TIF Loan / Repayment Transfers Out	76									0	0	0
Total ALL Transfers Out	77		25,000	0	0	0	0	0	0	25,000	0	0
Total Expenditures & Fund Transfers Out (lines 75+76)	78		158,270	32,000	0	4,700	115,000	0	23,000	332,970	286,850	149,922
Ending Fund Balance June 30	79		112,225	18,346	0	-60,647	-13,185	0	15,380	72,119	115,415	145,729

* 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)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2016	RE-ESTIMATED 2015	ACTUAL 2014
REVENUES & OTHER FINANCING SOURCES											
	1	63,519	8,259		4,497	0			76,275	67,119	70,291
	2								0	0	0
	3	63,519	8,259		4,497	0			76,275	67,119	70,291
	4								0	0	0
	5								0	0	0
Other City Taxes:											
	6	2,842	373		203	0			3,418	0	0
	7	300							300	327	351
	8								0	0	0
	9								0	0	0
	10								0	0	0
	11								0	0	0
	12	18,000							18,000	18,415	18,537
	13	21,142	373		203	0			21,718	18,742	18,888
	14	500							500	515	1,415
	15	200							200	281	290
Intergovernmental:											
	16					50,000			50,000	50,000	0
	17		31,500						31,500	28,593	26,342
	18	691	91	0	49	0		0	831	0	0
	19	20,000							20,000	20,946	23,611
	20	20,691	31,591	0	49	50,000		0	102,331	99,539	49,953
Charges for Fees & Service:											
	21								0	0	0
	22								0	0	0
	23								0	0	0
	24								0	0	0
	25								0	0	0
	26								0	0	0
	27							22,500	22,500	27,042	23,713
	28								0	0	0
	29								0	0	0
	30								0	0	0
	31								0	0	0
	32								0	0	0
	33	1,000							1,000	1,689	3,277
	34	1,000	0		0	0		22,500	23,500	28,731	26,990
	35								0	0	0
	36	150							150	1,609	1,155
Other Financing Sources:											
	37					25,000			25,000	0	0
	38								0	0	0
	39	0	0	0	0	25,000	0	0	25,000	0	0
	40					40,000			40,000	40,000	0
	41								0	0	0
	42	0	0	0	0	65,000	0	0	65,000	40,000	0
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)											
	43	107,202	40,223	0	4,749	115,000	0	22,500	289,674	256,536	168,982
	44	163,293	10,123	0	-60,696	-13,185	0	15,880	115,415	145,729	126,669
	45	270,495	50,346	0	-55,947	101,815	0	38,380	405,089	402,265	295,651

CITY OF

Persia

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	63,519	8,259		4,497	0			76,275	67,119	70,291
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	63,519	8,259		4,497	0			76,275	67,119	70,291
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	21,142	373		203	0			21,718	18,742	18,888
Licenses & Permits	7	500	0					0	500	515	1,415
Use of Money and Property	8	200	0	0	0	0	0	0	200	281	290
Intergovernmental	9	20,691	31,591	0	49	50,000		0	102,331	99,539	49,953
Charges for Fees & Service	10	1,000	0		0	0		22,500	23,500	28,731	26,990
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	150	0		0	0		0	150	1,609	1,155
Sub-Total Revenues	13	107,202	40,223	0	4,749	50,000	0	22,500	224,674	216,536	168,982
Other Financing Sources:											
Total Transfers In	14	0	0	0	0	25,000	0	0	25,000	0	0
Proceeds of Debt	15	0	0	0	0	40,000		0	40,000	40,000	0
Proceeds of Capital Asset Sales	16	0	0	0	0	0		0	0	0	0
Total Revenues and Other Sources	17	107,202	40,223	0	4,749	115,000	0	22,500	289,674	256,536	168,982
Expenditures & Other Financing Uses											
Public Safety	18	23,880	0	0			0		23,880	16,642	51,412
Public Works	19	37,028	28,500	0			0		65,528	68,767	17,108
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	11,200	0	0			0		11,200	11,925	10,052
Community and Economic Development	22	800	0	0			0		800	500	925
General Government	23	60,362	3,500	0			0		63,862	51,531	47,813
Debt Service	24	0	0	0	4,700		0		4,700	0	0
Capital Projects	25	0	0	0		115,000	0		115,000	115,000	0
Total Government Activities Expenditures	26	133,270	32,000	0	4,700	115,000	0		284,970	264,365	127,310
Business Type Proprietary: Enterprise & ISF	27							23,000	23,000	22,485	22,612
Total Gov & Bus Type Expenditures	28	133,270	32,000	0	4,700	115,000	0	23,000	307,970	286,850	149,922
Total Transfers Out	29	25,000	0	0	0	0	0	0	25,000	0	0
Total ALL Expenditures/Fund Transfers Out	30	158,270	32,000	0	4,700	115,000	0	23,000	332,970	286,850	149,922
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-51,068	8,223	0	49	0	0	-500	-43,296	-30,314	19,060
Beginning Fund Balance July 1	33	163,293	10,123	0	-60,696	-13,185	0	15,880	115,415	145,729	126,669
Ending Fund Balance June 30	34	112,225	18,346	0	-60,647	-13,185	0	15,380	72,119	115,415	145,729

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

City Name: Persia

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) Persia Fire Truck	40,000		2,788	1,912		4,700		4,700
(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			2,788	1,912	0	4,700	0	4,700

NOTICE OF PUBLIC HEARING BUDGET ESTIMATE

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

City of **Persia** , Iowa

The City Council will conduct a public hearing on the proposed Budget at City Hall
on 3/9/2015 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 \$ 14.15110

The estimated tax levy rate per \$1000 valuation on Agricultural land is \$ 3.00375

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

 712-488-3275
phone number

 Jill Ronfeldt
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	76,275	67,119	70,291
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	3	76,275	67,119	70,291
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	0	0	0
Other City Taxes	6	21,718	18,742	18,888
Licenses & Permits	7	500	515	1,415
Use of Money and Property	8	200	281	290
Intergovernmental	9	102,331	99,539	49,953
Charges for Fees & Service	10	23,500	28,731	26,990
Special Assessments	11	0	0	0
Miscellaneous	12	150	1,609	1,155
Other Financing Sources	13	40,000	40,000	0
Transfers In	14	25,000	0	0
Total Revenues and Other Sources	15	289,674	256,536	168,982
Expenditures & Other Financing Uses				
Public Safety	16	23,880	16,642	51,412
Public Works	17	65,528	68,767	17,108
Health and Social Services	18	0	0	0
Culture and Recreation	19	11,200	11,925	10,052
Community and Economic Development	20	800	500	925
General Government	21	63,862	51,531	47,813
Debt Service	22	4,700	0	0
Capital Projects	23	115,000	115,000	0
Total Government Activities Expenditures	24	284,970	264,365	127,310
Business Type / Enterprises	25	23,000	22,485	22,612
Total ALL Expenditures	26	307,970	286,850	149,922
Transfers Out	27	25,000	0	0
Total ALL Expenditures/Transfers Out	28	332,970	286,850	149,922
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	29	-43,296	-30,314	19,060
Beginning Fund Balance July 1	30	115,415	145,729	126,669
Ending Fund Balance June 30	31	72,119	115,415	145,729