

83-794

Adoption of Budget and Certification of City Taxes

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

The City of: Portsmouth County Name: SHELBY Date Budget Adopted: 3/2/2015
(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) 743-2044

Telephone Number

Signature

County Auditor Date Stamp

January 1, 2014 Property Valuations

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	2a <u>6,342,319</u>	2b <u>6,100,732</u>	195
DEBT SERVICE	3a <u>6,342,319</u>	3b <u>6,100,732</u>	
Ag Land	4a <u>113,312</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 51,200	43 49,250	8.07276
(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	52 0	0
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 51,200	49,250	
384.1	3.00375	Ag Land	26	63 0	0
Total General Fund Tax Levies (25 + 26)			27 51,200	49,250	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	0	0
Rules	Amt Nec	Other Employee Benefits	31	0	0
Total Employee Benefit Levies (29,30,31)			32 0	0	65 0
Sub Total Special Revenue Levies (28+32)			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
Total SSMID			38 0	0	Do Not Add
Total Special Revenue Levies			39 0	0	
384.4	Amt Nec	Debt Service Levy 76.10(6)	40 0	40 0	70 0
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41	41 0	71 0
Total Property Taxes (27+39+40+41)			42 51,200	42 49,250	72 8.07276

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

Portsmouth

		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	0	0	0	0	0	0	0	0	0	
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	70,499	15,357	0	0	0	0	85,856	71,250	157,106	
Actual Expenditures Except End Bal (pg 12, line 259) *	3	66,459	0	0	0	0	0	66,459	60,311	126,770	
Ending Fund Balance June 30 (pg 12, line 261) *	4	4,040	15,357	0	0	0	0	19,397	10,939	30,336	
(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	4,040	15,357	0	0	0	0	19,397	10,939	30,336	
Re-Est Revenues	6	65,500	15,000	0	0	0	0	80,500	71,100	151,600	
Re-Est Expenditures	7	76,087	0	0	0	0	0	76,087	60,311	136,398	
Ending Fund Balance	8	-6,547	30,357	0	0	0	0	23,810	21,728	45,538	
(3)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total	
** Budget FY 2016											
Beginning Fund Balance	9	-6,547	30,357	0	0	0	0	23,810	21,728	45,538	
Revenues	10	67,500	15,000	0	0	0	0	82,500	71,100	153,600	
Expenditures	11	74,550	0	0	0	0	0	74,550	231,500	306,050	
Ending Fund Balance	12	-13,597	45,357	0	0	0	0	31,760	-138,672	-106,912	

* 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 Portsmouth

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	3,900							3,900	3,900	525
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	7,050							7,050	7,045	7,039
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	92	92
TOTAL (lines 1 - 10)	11	10,950	0				0		10,950	11,037	7,656
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	8,500							8,500	8,500	7,987
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	7,000							7,000	7,000	6,943
Traffic Control and Safety	15	250							250	250	293
Snow Removal	16	4,000							4,000	4,000	1,517
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	8,700							8,700	8,700	8,601
TOTAL (lines 12 - 21)	22	28,450	0				0		28,450	28,450	25,341
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	900							900	900	804
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	900	0				0		900	900	804

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									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		0	0	0			0		0	0	0
GENERAL GOVERNMENT												
Mayor, Council, & City Manager	46		14,000							14,000	13,400	13,128
Clerk, Treasurer, & Finance Adm.	47		7,800							7,800	7,800	7,800
Elections	48		725							725	500	0
Legal Services & City Attorney	49		725							725	3,000	720
City Hall & General Buildings	50		500							500	500	588
Tort Liability	51									0	0	0
Other General Government	52		10,500							10,500	10,500	10,422
TOTAL (lines 46 - 52)	53		34,250	0	0			0		34,250	35,700	32,658
DEBT SERVICE	54									0	0	0
Gov Capital Projects	55									0	0	0
TIF Capital Projects	56									0	0	0
TOTAL CAPITAL PROJECTS	57		0	0	0		0	0		0	0	0
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58		74,550	0	0	0	0	0		74,550	76,087	66,459
BUSINESS TYPE ACTIVITIES												
Proprietary: Enterprise & Budgeted ISF												
Water Utility	59								210,000	210,000	39,723	39,723
Sewer Utility	60								5,500	5,500	4,915	4,915
Electric Utility	61								0	0	0	0
Gas Utility	62								0	0	0	0
Airport	63								0	0	0	0
Landfill/Garbage	64								16,000	16,000	15,673	15,673
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								231,500	231,500	60,311	60,311
TOTAL ALL EXPENDITURES (lines 58+74)	74		74,550	0	0	0	0	0	231,500	306,050	136,398	126,770
Regular Transfers Out	75									0	0	0
Internal TIF Loan / Repayment Transfers Out	76									0	0	0
Total ALL Transfers Out	77		0	0	0	0	0	0	0	0	0	0
Total Expenditures & Fund Transfers Out (lines 75+76)	78		74,550	0	0	0	0	0	231,500	306,050	136,398	126,770
Ending Fund Balance June 30	79		-13,597	45,357	0	0	0	0	-138,672	-106,912	45,538	30,336

* 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	49,250	0		0	0			49,250	48,000	49,577
	2								0	0	0
	3	49,250	0		0	0			49,250	48,000	49,577
	4								0	0	0
	5								0	0	0
Other City Taxes:											
	6	1,950	0		0	0			1,950	0	0
	7								0	0	0
	8								0	0	0
	9								0	0	0
	10								0	0	0
	11								0	0	0
	12	15,000							15,000	15,000	15,129
	13	16,950	0		0	0			16,950	15,000	15,129
	14								0	0	0
	15								0	1,200	1,279
Intergovernmental:											
	16								0	0	3,160
	17		15,000						15,000	15,000	15,357
	18	0	0	0	0	0		0	0	0	0
	19								0	0	0
	20	0	15,000	0	0	0		0	15,000	15,000	18,517
Charges for Fees & Service:											
	21							31,900	31,900	31,900	31,949
	22							24,700	24,700	24,700	24,742
	23								0	0	0
	24								0	0	0
	25								0	0	0
	26								0	0	0
	27							14,500	14,500	14,500	14,559
	28								0	0	0
	29								0	0	0
	30								0	0	0
	31								0	0	0
	32								0	0	0
	33	1,300							1,300	1,300	1,354
	34	1,300	0		0	0	0	71,100	72,400	72,400	72,604
	35								0	0	0
	36								0	0	0
Other Financing Sources:											
	37								0	0	0
	38								0	0	0
	39	0	0	0	0	0	0	0	0	0	0
	40								0	0	0
	41								0	0	0
	42	0	0	0	0	0	0	0	0	0	0
Total Revenues except for beginning fund balance											
	43	67,500	15,000	0	0	0	0	71,100	153,600	151,600	157,106
	44	-6,547	30,357	0	0	0	0	21,728	45,538	30,336	0
	45	60,953	45,357	0	0	0	0	92,828	199,138	181,936	157,106

CITY OF
Portsmouth
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	49,250	0		0	0			49,250	48,000	49,577
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	49,250	0		0	0			49,250	48,000	49,577
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	16,950	0		0	0			16,950	15,000	15,129
Licenses & Permits	7	0	0					0	0	0	0
Use of Money and Property	8	0	0	0	0	0	0	0	0	1,200	1,279
Intergovernmental	9	0	15,000	0	0	0		0	15,000	15,000	18,517
Charges for Fees & Service	10	1,300	0		0	0		71,100	72,400	72,400	72,604
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	0	0		0	0		0	0	0	0
Sub-Total Revenues	13	67,500	15,000	0	0	0		71,100	153,600	151,600	157,106
Other Financing Sources:											
Total Transfers In	14	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
Total Revenues and Other Sources	17	67,500	15,000	0	0	0		71,100	153,600	151,600	157,106
Expenditures & Other Financing Uses											
Public Safety	18	10,950	0	0					10,950	11,037	7,656
Public Works	19	28,450	0	0					28,450	28,450	25,341
Health and Social Services	20	0	0	0					0	0	0
Culture and Recreation	21	900	0	0					900	900	804
Community and Economic Development	22	0	0	0					0	0	0
General Government	23	34,250	0	0					34,250	35,700	32,658
Debt Service	24	0	0	0	0				0	0	0
Capital Projects	25	0	0	0		0			0	0	0
Total Government Activities Expenditures	26	74,550	0	0	0	0			74,550	76,087	66,459
Business Type Proprietary: Enterprise & ISF	27							231,500	231,500	60,311	60,311
Total Gov & Bus Type Expenditures	28	74,550	0	0	0	0		231,500	306,050	136,398	126,770
Total Transfers Out	29	0	0	0	0	0		0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	74,550	0	0	0	0		231,500	306,050	136,398	126,770
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-7,050	15,000	0	0	0		-160,400	-152,450	15,202	30,336
Beginning Fund Balance July 1	33	-6,547	30,357	0	0	0		21,728	45,538	30,336	0
Ending Fund Balance June 30	34	-13,597	45,357	0	0	0		-138,672	-106,912	45,538	30,336

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

City Name: Portsmouth

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

DATE POSTED
2/8/2015

City of Portsmouth, Iowa

The City Council will conduct a public hearing on the proposed Budget at Cityhall
on 3/2/2015 at 8pm
(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 \$ 8.07276

The estimated tax levy rate per \$1000 valuation on Agricultural land is \$ 0

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

_____ phone number
_____ **Laura Anderson**
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	49,250	48,000	49,577
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	3	49,250	48,000	49,577
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	0	0	0
Other City Taxes	6	16,950	15,000	15,129
Licenses & Permits	7	0	0	0
Use of Money and Property	8	0	1,200	1,279
Intergovernmental	9	15,000	15,000	18,517
Charges for Fees & Service	10	72,400	72,400	72,604
Special Assessments	11	0	0	0
Miscellaneous	12	0	0	0
Other Financing Sources	13	0	0	0
Transfers In	14	0	0	0
Total Revenues and Other Sources	15	153,600	151,600	157,106
Expenditures & Other Financing Uses				
Public Safety	16	10,950	11,037	7,656
Public Works	17	28,450	28,450	25,341
Health and Social Services	18	0	0	0
Culture and Recreation	19	900	900	804
Community and Economic Development	20	0	0	0
General Government	21	34,250	35,700	32,658
Debt Service	22	0	0	0
Capital Projects	23	0	0	0
Total Government Activities Expenditures	24	74,550	76,087	66,459
Business Type / Enterprises	25	231,500	60,311	60,311
Total ALL Expenditures	26	306,050	136,398	126,770
Transfers Out	27	0	0	0
Total ALL Expenditures/Transfers Out	28	306,050	136,398	126,770
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	29	-152,450	15,202	30,336
Beginning Fund Balance July 1	30	45,538	30,336	0
Ending Fund Balance June 30	31	-106,912	45,538	30,336

AFFIDAVIT OF POSTING

City of Portsmouth, Iowa

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

The Notice of Public Hearing for the proposed city budget for the City of Portsmouth was posted on February 8, 2015 at the following locations:

Location #1

Location #2

Location #3

Attested to on behalf of the City of Portsmouth by:

[Laura Anderson](#)

Print Name

Signature

Date

