

67-637

Adoption of Budget and Certification of City Taxes

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

The City of: SOLDIER County Name: MONONA Date Budget Adopted: 3/10/2014
(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.

712-884-2266
Telephone Number Signature

County Auditor Date Stamp:

January 1, 2013 Property Valuations

		With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	2a	2,615,460	2,506,443	174
DEBT SERVICE	3a			
Ag Land	4a	120,807		

TAXES LEVIED

Code Sec.	Dollar Limit	Purpose	(A) Request with		(B) Property Taxes		(C) Rate	
			Utility Replacement		Levied		Rate	
384.1	8.10000	Regular General levy	21,185	20,302	43	8.10000		
Non-Voted Other Permissible Levies								
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(16)	0.06750	Levee Impr. fund in special charter city		0	51	0		
12(18)	Amt Nec	Liability, property & self insurance costs	8,000	7,667	52	3.05874		
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.		0	465	0		
Voted Other Permissible Levies								
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(17)	0.20500	Maintain Institution received by gift/devise		0	60	0		
12(19)	1.00000	City Emergency Medical District		0	466	0		
12(21)	0.27000	Support Public Library		0	61	0		
28E.22	1.50000	Unified Law Enforcement		0	62	0		
Total General Fund Regular Levies (5 thru 24)			29,185	27,969				
384.1	3.00375	Ag Land	363	363	63	3.00375		
Total General Fund Tax Levies (25 + 26)			29,548	28,332		Do Not Add		
Special Revenue Levies								
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)	4,500	4,312		1.72037		
Rules	Amt Nec	Other Employee Benefits		0		0		
Total Employee Benefit Levies (29,30,31)			4,500	4,312	65	1.72037		
Sub Total Special Revenue Levies (28+32)			4,500	4,312				
Valuation								
386	As Req	<u>With Gas & Elec</u>	<u>Without Gas & 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		
Total SSMID			0	0		Do Not Add		
Total Special Revenue Levies			4,500	4,312				
384.4	Amt Nec	Debt Service Levy 76.10(6)	0	0	70	0		
384.7	0.67500	Capital Projects (Capital Improv. Reserve)		0	71	0		
Total Property Taxes (27+39+40+41)			34,048	32,644	72	12.87911		

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 **SOLDIER**

		General	Special Rev	TIF	Debt Serv	Capt Proj	Permanent	Total	Proprietary	Grand
		(A)	(B)	Special Rev	(D)	(E)	(G)	Government	(I)	Total
(1)										
*Annual Report FY 2013										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	69,715	8,702					78,417	45,337	123,754
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	73,232	16,663					89,895	32,483	122,378
Actual Expenditures Except End Bal (pg 12, line 259) *	3	68,260	9,338					77,598	33,525	111,123
Ending Fund Balance June 30 (pg 12, line 261) *	4	74,687	16,027	0	0	0	0	90,714	44,295	135,009
(2)		General	Spec Rev	TIF	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Re-Estimated FY 2014										
Beginning Fund Balance	5	74,687	16,027	0	0	0	0	90,714	44,295	135,009
Re-Est Revenues	6	73,513	16,200	0	0	0	0	89,713	34,090	123,803
Re-Est Expenditures	7	75,454	13,550	0	0	0	0	89,004	30,000	119,004
Ending Fund Balance	8	72,746	18,677	0	0	0	0	91,423	48,385	139,808
(3)		General	Spec Rev	TIF	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2015										
Beginning Fund Balance	9	72,746	18,677	0	0	0	0	91,423	48,385	139,808
Revenues	10	67,796	21,000	0	0	0	0	88,796	40,000	128,796
Expenditures	11	79,347	10,000	0	0	0	0	89,347	30,000	119,347
Ending Fund Balance	12	61,195	29,677	0	0	0	0	90,872	58,385	149,257

* 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 _____ SOLDIER _____

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.		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)
PUBLIC SAFETY											
Police Department/Crime Prevention	1								0	0	0
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	4,000							4,000	4,000	2,191
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	0
TOTAL (lines 1 - 10)	11	4,000	0	0			0		4,000	4,000	2,191
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	10,000	10,000						20,000	19,000	14,358
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	6,100							6,100	5,980	5,673
Traffic Control and Safety	15								0	0	0
Snow Removal	16	2,000							2,000	2,000	798
Highway Engineering	17								0	0	0
Street Cleaning	18								0	0	96
Airport <i>(if not Enterprise)</i>	19								0	0	0
Garbage <i>(if not Enterprise)</i>	20	21,000							21,000	20,210	18,968
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	39,100	10,000	0			0		49,100	47,190	39,893
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	1,810							1,810	1,810	1,710
Community Mental Health	28								0	0	0
Other Health and Social Services	29	300							300	300	100
TOTAL (lines 23 - 29)	30	2,110	0	0			0		2,110	2,110	1,810
CULTURE & RECREATION											
Library Services	31								0	0	0
Museum, Band and Theater	32								0	0	0
Parks	33	8,500							8,500	9,400	6,447
Recreation	34								0	0	0
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36								0	0	0
Other Culture and Recreation	37	400							400	400	473
TOTAL (lines 31 - 37)	38	8,900	0	0			0		8,900	9,800	6,920

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)
COMMUNITY & ECONOMIC DEVELOPMENT											
Community Beautification	39	50							50	200	98
Economic Development	40	207							207	207	207
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	257	0	0			0		257	407	305
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46	980							980	1,060	980
Clerk, Treasurer, & Finance Adm.	47	10,000							10,000	10,000	9,769
Elections	48								0	937	0
Legal Services & City Attorney	49	9,000							9,000	8,500	8,720
City Hall & General Buildings	50	3,000							3,000	3,000	2,869
Tort Liability	51								0	0	0
Other General Government	52	2,000							2,000	2,000	4,141
TOTAL (lines 46 - 52)	53	24,980	0	0			0		24,980	25,497	26,479
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
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58	79,347	10,000	0	0		0		89,347	89,004	77,598
BUSINESS TYPE ACTIVITIES											
Proprietary: Enterprise & Budgeted ISF											
Water Utility	59						20,000		20,000	20,000	19,387
Sewer Utility	60						10,000		10,000	10,000	14,138
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						30,000		30,000	30,000	33,525
TOTAL ALL EXPENDITURES (lines 58+74)	74	79,347	10,000	0	0		0	30,000	119,347	119,004	111,123
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
Total Expenditures & Fund Transfers Out (lines 75+76)	78	79,347	10,000	0	0		0	30,000	119,347	119,004	111,123
Ending Fund Balance June 30	79	61,195	29,677	0	0		0	58,385	149,257	139,808	135,009

* 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)
REVENUES & OTHER FINANCING SOURCES											
Taxes Levied on Property	1	28,332	4,312		0	0			32,644	34,065	33,621
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	28,332	4,312		0	0			32,644	34,065	33,621
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	1,216	188		0	0			1,404	0	0
Utility franchise tax (Iowa Code Chapter 364.2)	7	720							720	760	759
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	12,800							12,800	13,000	13,411
Subtotal - Other City Taxes (lines 6 thru 12)	13	14,736	188		0	0			14,924	13,760	14,170
Licenses & Permits	14	728							728	728	728
Use of Money & Property	15								0	450	469
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		16,500						16,500	16,200	16,663
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	16,500	0	0	0		0	16,500	16,200	16,663
Charges for Fees & Service:											
Water Utility	21							24,000	24,000	20,000	18,421
Sewer Utility	22							16,000	16,000	14,000	13,942
Electric Utility	23							0	0	0	0
Gas Utility	24							0	0	0	0
Parking	25							0	0	0	0
Airport	26							0	0	0	0
Landfill/Garbage	27	22,000							22,000	21,000	22,015
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	22,000	0		0	0		40,000	62,000	55,000	54,378
Special Assessments	35								0	0	0
Miscellaneous	36	2,000							2,000	3,600	2,349
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
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
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43	67,796	21,000	0	0	0	0	40,000	128,796	123,803	122,378
Beginning Fund Balance July 1	44	72,746	18,677	0	0	0	0	48,385	139,808	135,009	123,754
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	140,542	39,677	0	0	0	0	88,385	268,604	258,812	246,132

CITY OF SOLDIER
ADOPTED BUDGET SUMMARY
YEAR ENDED JUNE 30, 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)
Revenues & Other Financing Sources											
Taxes Levied on Property	1	28,332	4,312		0	0			32,644	34,065	33,621
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	28,332	4,312		0	0			32,644	34,065	33,621
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	14,736	188		0	0			14,924	13,760	14,170
Licenses & Permits	7	728	0					0	728	728	728
Use of Money and Property	8	0	0	0	0	0	0	0	0	450	469
Intergovernmental	9	0	16,500	0	0	0		0	16,500	16,200	16,663
Charges for Fees & Service	10	22,000	0		0	0	0	40,000	62,000	55,000	54,378
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	2,000	0		0	0		0	2,000	3,600	2,349
Sub-Total Revenues	13	67,796	21,000	0	0	0		40,000	128,796	123,803	122,378
Other Financing Sources:											
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
Total Revenues and Other Sources	17	67,796	21,000	0	0	0		40,000	128,796	123,803	122,378
Expenditures & Other Financing Uses											
Public Safety	18	4,000	0	0			0		4,000	4,000	2,191
Public Works	19	39,100	10,000	0			0		49,100	47,190	39,893
Health and Social Services	20	2,110	0	0			0		2,110	2,110	1,810
Culture and Recreation	21	8,900	0	0			0		8,900	9,800	6,920
Community and Economic Development	22	257	0	0			0		257	407	305
General Government	23	24,980	0	0			0		24,980	25,497	26,479
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	79,347	10,000	0	0	0			89,347	89,004	77,598
Business Type Proprietary: Enterprise & ISF	27							30,000	30,000	30,000	33,525
Total Gov & Bus Type Expenditures	28	79,347	10,000	0	0	0		30,000	119,347	119,004	111,123
Total Transfers Out	29	0	0	0	0	0		0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	79,347	10,000	0	0	0		30,000	119,347	119,004	111,123
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	 -11,551	 11,000	 0	 0	 0		 10,000	 9,449	 4,799	 11,255
Beginning Fund Balance July 1	33	72,746	18,677	0	0	0		48,385	139,808	135,009	123,754
Ending Fund Balance June 30	34	61,195	29,677	0	0	0		58,385	149,257	139,808	135,009

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

City Name: SOLDIER

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

