

40-377

Adoption of Budget and Certification of City Taxes

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

The City of: Stratford County Name: HAMILTON & WEBSTER 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.

515-838-2311

Telephone Number

Signature

County Auditor Date Stamp

January 1, 2014 Property Valuations

Last Official Census

	Regular	2a	14,900,518	2b	14,826,778	743
	DEBT SERVICE	3a	14,900,518	3b	14,826,778	
	Ag Land	4a	815,945			

TAXES LIEVED

Code Sec.	Dollar Limit	Purpose	(A) Request with Utility Replacement	(B) Property Taxes Levied	(C) Rate
384.1	8.10000	Regular General levy	5 120,694	120,097	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	0	46 0
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 27,000	26,866	52 1.81202
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)	25 147,694	146,963	
384.1	3.00375	Ag Land	26 2,451	2,451	63 3.00375
		Total General Fund Tax Levies (25 + 26)	27 150,145	149,414	Do Not Add
		Special Revenue Levies			
384.8	0.27000	Emergency (if general fund at levy limit)	28 4,023	4,003	64 0.27000
384.6	Amt Nec	Police & Fire Retirement	29	0	0
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30 16,000	15,921	1.07379
Rules	Amt Nec	Other Employee Benefits	31 22,000	21,891	1.47646
		Total Employee Benefit Levies (29,30,31)	32 38,000	37,812	65 2.55025
		Sub Total Special Revenue Levies (28+32)	33 42,023	41,815	
		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 42,023	41,815	
384.4	Amt Nec	Debt Service Levy 76.10(6)	40 30,610	30,459	70 2.05429
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41	0	71 0
		Total Property Taxes (27+39+40+41)	42 222,778	221,688	72 14.78656

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

Stratford

		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	53,344	420,086	0	435	127,384	0	601,249	1,388,045	1,989,294
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	321,989	310,099	0	57,087	28,237	0	717,412	1,170,215	1,887,627
Actual Expenditures Except End Bal (pg 12, line 259) *	3	279,345	272,578	0	56,564	74,000	0	682,487	1,230,851	1,913,338
Ending Fund Balance June 30 (pg 12, line 261) *	4	95,988	457,607	0	958	81,621	0	636,174	1,327,409	1,963,583
(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	95,988	457,607	0	958	81,621	0	636,174	1,327,409	1,963,583
Re-Est Revenues	6	247,472	560,600	0	30,730	20,000	0	858,802	1,503,450	2,362,252
Re-Est Expenditures	7	259,872	499,940	0	30,730	0	0	790,542	1,511,170	2,301,712
Ending Fund Balance	8	83,588	518,267	0	958	101,621	0	704,434	1,319,689	2,024,123
(3)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2016										
Beginning Fund Balance	9	83,588	518,267	0	958	101,621	0	704,434	1,319,689	2,024,123
Revenues	10	264,175	247,509	0	31,328	22,500	0	565,512	1,498,200	2,063,712
Expenditures	11	272,429	320,650	0	30,610	4,000	0	627,689	1,498,690	2,126,379
Ending Fund Balance	12	75,334	445,126	0	1,676	120,121	0	642,257	1,319,199	1,961,456

* 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 _____ **Stratford**

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	6,000							6,000	5,944	0
Jail	2								0	0	0
Emergency Management	3		0						0	0	0
Flood Control	4								0	0	0
Fire Department	5	48,201	5,250						53,451	52,600	116,497
Ambulance	6	6,900	59,400						66,300	70,600	52,141
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	0	0
Animal Control	9	500							500	100	64
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	61,601	64,650				0		126,251	129,244	168,702
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	7,300	72,050						79,350	68,250	30,893
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		0						0	0	0
Traffic Control and Safety	15	0							0	0	0
Snow Removal	16								0	0	0
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	19,500	0						19,500	0	0
TOTAL (lines 12 - 21)	22	26,800	72,050				0		98,850	68,250	30,893
HEALTH & SOCIAL SERVICES											
Welfare Assistance	23	1,600							1,600	1,600	1,420
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	3,350	1,300						4,650	4,440	2,080
Community Mental Health	28								0	0	0
Other Health and Social Services	29	500							500	600	644
TOTAL (lines 23 - 29)	30	5,450	1,300				0		6,750	6,640	4,144
CULTURE & RECREATION											
Library Services	31	35,778	3,200						38,978	38,978	40,106
Museum, Band and Theater	32								0	0	0
Parks	33	7,700	1,100						8,800	7,750	4,124
Recreation	34	53,000	4,900						57,900	55,200	41,741
Cemetery	35	3,800							3,800	3,800	3,800
Community Center, Zoo, & Marina	36								0	0	0
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	100,278	9,200				0		109,478	105,728	89,771

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		1,700							1,700	1,700	18
Economic Development	40		3,000							3,000	3,000	4,972
Housing and Urban Renewal	41				0					0	0	143,852
Planning & Zoning	42		100							100	100	100
Other Com & Econ Development	43			0						0	348,100	0
TOTAL (lines 39 - 44)	45		4,800	0	0			0		4,800	352,900	148,942
GENERAL GOVERNMENT												
Mayor, Council, & City Manager	46		5,500	700						6,200	6,400	4,781
Clerk, Treasurer, & Finance Adm.	47		26,500	10,250						36,750	36,200	27,284
Elections	48		1,700							1,700	1,000	1,565
Legal Services & City Attorney	49		2,500							2,500	2,500	1,202
City Hall & General Buildings	50		24,800	3,300						28,100	29,550	27,523
Tort Liability	51									0	0	0
Other General Government	52									0	0	0
TOTAL (lines 46 - 52)	53		61,000	14,250	0			0		75,250	75,650	62,355
DEBT SERVICE	54					30,610				30,610	30,730	56,564
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		259,929	161,450	0	30,610	0	0		451,989	769,142	561,371
BUSINESS TYPE ACTIVITIES												
Proprietary: Enterprise & Budgeted ISF												
Water Utility	59								138,800	138,800	138,800	460,347
Sewer Utility	60								540,300	540,300	579,800	102,665
Electric Utility	61								677,400	677,400	652,600	526,878
Gas Utility	62								0	0	0	0
Airport	63								0	0	0	0
Landfill/Garbage	64								100,700	100,700	101,500	90,519
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								26,390	26,390	25,870	26,350
Enterprise TIF CAPITAL PROJECTS	72								0	0	0	0
TOTAL Business Type Expenditures (lines 59 - 73)	73								1,483,590	1,483,590	1,498,570	1,206,759
TOTAL ALL EXPENDITURES (lines 58+74)	74		259,929	161,450	0	30,610	0	0	1,483,590	1,935,579	2,267,712	1,768,130
Regular Transfers Out	75		12,500	159,200			4,000		15,100	190,800	34,000	145,208
Internal TIF Loan / Repayment Transfers Out	76				0					0	0	0
Total ALL Transfers Out	77		12,500	159,200	0	0	4,000	0	15,100	190,800	34,000	145,208
Total Expenditures & Fund Transfers Out (lines 75+76)	78		272,429	320,650	0	30,610	4,000	0	1,498,690	2,126,379	2,301,712	1,913,338
Ending Fund Balance June 30	79		75,334	445,126	0	1,676	120,121	0	1,319,199	1,961,456	2,024,123	1,963,583

* 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	149,414	41,815		30,459	0			221,688	223,687	242,553
	2								0	0	0
	3	149,414	41,815		30,459	0			221,688	223,687	242,553
	4								0	0	0
	5			0					0	0	0
Other City Taxes:											
	6	731	208		151	0			1,090	0	0
	7								0	0	0
	8								0	0	0
	9								0	0	0
	10								0	0	0
	11								0	0	0
	12		58,500						58,500	29,500	61,896
	13	731	58,708		151	0			59,590	29,500	61,896
	14	1,650							1,650	1,650	1,585
	15	700	0					3,400	4,100	3,100	4,061
Intergovernmental:											
	16	19,500	0					300,000	319,500	720,350	166,495
	17		70,000						70,000	70,000	74,192
	18	3,464	986	0	718	0		0	5,168	50,300	13,356
	19	34,195							34,195	33,344	33,978
	20	57,159	70,986	0	718	0		300,000	428,863	873,994	288,021
Charges for Fees & Service:											
	21							188,400	188,400	191,300	192,465
	22							94,600	94,600	94,800	97,986
	23							648,500	648,500	674,200	646,191
	24							0	0	0	0
	25							0	0	0	0
	26							0	0	0	0
	27							102,200	102,200	102,200	95,606
	28							0	0	0	0
	29							0	0	0	0
	30							0	0	0	0
	31							0	0	0	0
	32							0	0	0	0
	33	14,000	70,000						84,000	90,000	79,925
	34	14,000	70,000		0	0	0	1,033,700	1,117,700	1,152,500	1,112,173
	35								0	0	0
	36	22,221	6,000			0		11,100	39,321	43,821	32,130
Other Financing Sources:											
	37	18,300	0		0	22,500		150,000	190,800	34,000	145,208
	38								0	0	0
	39	18,300	0	0	0	22,500	0	150,000	190,800	34,000	145,208
	40				0				0	0	0
	41								0	0	0
	42	18,300	0	0	0	22,500	0	150,000	190,800	34,000	145,208
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)											
	43	264,175	247,509	0	31,328	22,500	0	1,498,200	2,063,712	2,362,252	1,887,627
	44	83,588	518,267	0	958	101,621	0	1,319,689	2,024,123	1,963,583	1,989,294
	45	347,763	765,776	0	32,286	124,121	0	2,817,889	4,087,835	4,325,835	3,876,921

CITY OF

Stratford

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	149,414	41,815		30,459	0			221,688	223,687	242,553
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	149,414	41,815		30,459	0			221,688	223,687	242,553
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	731	58,708		151	0			59,590	29,500	61,896
Licenses & Permits	7	1,650	0					0	1,650	1,650	1,585
Use of Money and Property	8	700	0	0	0	0	0	3,400	4,100	3,100	4,061
Intergovernmental	9	57,159	70,986	0	718	0		300,000	428,863	873,994	288,021
Charges for Fees & Service	10	14,000	70,000		0	0		1,033,700	1,117,700	1,152,500	1,112,173
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	22,221	6,000		0	0		11,100	39,321	43,821	32,130
Sub-Total Revenues	13	245,875	247,509	0	31,328	0	0	1,348,200	1,872,912	2,328,252	1,742,419
Other Financing Sources:											
Total Transfers In	14	18,300	0	0	0	22,500	0	150,000	190,800	34,000	145,208
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	264,175	247,509	0	31,328	22,500	0	1,498,200	2,063,712	2,362,252	1,887,627
Expenditures & Other Financing Uses											
Public Safety	18	61,601	64,650	0			0		126,251	129,244	168,702
Public Works	19	26,800	72,050	0			0		98,850	68,250	30,893
Health and Social Services	20	5,450	1,300	0			0		6,750	6,640	4,144
Culture and Recreation	21	100,278	9,200	0			0		109,478	105,728	89,771
Community and Economic Development	22	4,800	0	0			0		4,800	352,900	148,942
General Government	23	61,000	14,250	0			0		75,250	75,650	62,355
Debt Service	24	0	0	0	30,610		0		30,610	30,730	56,564
Capital Projects	25	0	0	0		0	0		0	0	0
Total Government Activities Expenditures	26	259,929	161,450	0	30,610	0	0		451,989	769,142	561,371
Business Type Proprietary: Enterprise & ISF	27							1,483,590	1,483,590	1,498,570	1,206,759
Total Gov & Bus Type Expenditures	28	259,929	161,450	0	30,610	0	0	1,483,590	1,935,579	2,267,712	1,768,130
Total Transfers Out	29	12,500	159,200	0	0	4,000	0	15,100	190,800	34,000	145,208
Total ALL Expenditures/Fund Transfers Out	30	272,429	320,650	0	30,610	4,000	0	1,498,690	2,126,379	2,301,712	1,913,338
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-8,254	-73,141	0	718	18,500	0	-490	-62,667	60,540	-25,711
Beginning Fund Balance July 1	33	83,588	518,267	0	958	101,621	0	1,319,689	2,024,123	1,963,583	1,989,294
Ending Fund Balance June 30	34	75,334	445,126	0	1,676	120,121	0	1,319,199	1,961,456	2,024,123	1,963,583

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

City Name: Stratford

Fiscal Year
2016

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Project Name	Amount of Issue	Date Certified to County Auditor	Principal Due FY 2016	Interest Due FY 2016	Bond Reg/Other Fees Due FY 2016	Total Obligation Due FY 2016	Paid from Funds OTHER THAN Current Year Property Taxes	Amount Paid by Current Year Debt Service Levy
(1) D/S BACKFILL REVENUE								0
(2) 2013 Water Infrastructure Bond	402,839	2013	20,000	10,010	600	30,610		30,610
(3) 2010 Water Plant Bond	392,000	2011	17,000	9,390	783	27,173	27,173	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			37,000	19,400	1,383	57,783	27,173	30,610

