

22-198

Adoption of Budget and Certification of City Taxes

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

The City of: SAINT OLAF County Name: CLAYTON Date Budget Adopted: 3/10/2015
(Date) xx/xx/xxxx

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.

(563)783-7777
Telephone Number

Signature

County Auditor Date Stamp

January 1, 2014 Property Valuations

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	2a <u>1,884,036</u>	2b <u>1,820,527</u>	108
DEBT SERVICE	3a <u>1,884,036</u>	3b <u>1,820,527</u>	
Ag Land	4a <u>114,242</u>		

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 15,261	14,746	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	9 250	242	47 0.13269
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 8,785	8,489	52 4.66286
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 24,296	23,477	
384.1	3.00375	Ag Land	26 343	343	63 3.00375
		Total General Fund Tax Levies (25 + 26)	27 24,639	23,820	Do Not Add
		Special Revenue Levies			
384.8	0.27000	Emergency (if general fund at levy limit)	28 _____	0	64 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	0	70 0
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41 _____	0	71 0
		Total Property Taxes (27+39+40+41)	42 24,639	23,820	72 12.89555

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

SAINT OLAF

		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	102,193	55,838	0	0	0	0	158,031	172,026	330,057	
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	58,721	16,629	0	0	0	0	75,350	43,583	118,933	
Actual Expenditures Except End Bal (pg 12, line 259) *	3	51,613	20,734	0	0	0	0	72,347	101,712	174,059	
Ending Fund Balance June 30 (pg 12, line 261) *	4	109,301	51,733	0	0	0	0	161,034	113,897	274,931	
(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	109,301	51,733	0	0	0	0	161,034	113,897	274,931	
Re-Est Revenues	6	53,354	17,235	0	0	0	0	70,589	49,996	120,585	
Re-Est Expenditures	7	107,629	24,566	0	0	0	0	132,195	77,418	209,613	
Ending Fund Balance	8	55,026	44,402	0	0	0	0	99,428	86,475	185,903	
(3)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total	
** Budget FY 2016											
Beginning Fund Balance	9	55,026	44,402	0	0	0	0	99,428	86,475	185,903	
Revenues	10	58,675	12,943	0	0	0	0	71,618	50,646	122,264	
Expenditures	11	55,749	32,016	0	0	0	0	87,765	58,000	145,765	
Ending Fund Balance	12	57,952	25,329	0	0	0	0	83,281	79,121	162,402	

* 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 _____ SAINT OLAF _____

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								0	0	0
Jail	2								0	0	0
Emergency Management	3								0	0	101
Flood Control	4								0	0	0
Fire Department	5	20,000	6,000						26,000	37,400	26,152
Ambulance	6								0	0	0
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	194	0
Animal Control	9								0	0	0
Other Public Safety	10	160							160	156	202
TOTAL (lines 1 - 10)	11	20,160	6,000				0		26,160	37,750	26,455
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12		10,500						10,500	1,500	400
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	3,000	500						3,500	4,048	3,263
Traffic Control and Safety	15								0	0	0
Snow Removal	16		3,000						3,000	3,986	2,760
Highway Engineering	17								0	0	0
Street Cleaning	18	200	250						450	650	534
Airport <i>(if not Enterprise)</i>	19								0	0	0
Garbage <i>(if not Enterprise)</i>	20	9,036							9,036	7,949	8,434
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	12,236	14,250				0		26,486	18,133	15,391
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	353							353	380	353
TOTAL (lines 23 - 29)	30	353	0				0		353	380	353
CULTURE & RECREATION											
Library Services	31	350							350	350	324
Museum, Band and Theater	32								0	0	0
Parks	33	2,000							2,000	1,650	1,170
Recreation	34								0	800	1,120
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36	2,000							2,000	2,325	1,253
Other Culture and Recreation	37	1,500							1,500	0	0
TOTAL (lines 31 - 37)	38	5,850	0				0		5,850	5,125	3,867

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		250							250	250	40
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		250	0	0			0		250	250	40
GENERAL GOVERNMENT												
Mayor, Council, & City Manager	46		1,000	110						1,110	1,106	1,019
Clerk, Treasurer, & Finance Adm.	47		5,000	2,000						7,000	7,013	6,672
Elections	48		500							500	0	0
Legal Services & City Attorney	49									0	5,000	0
City Hall & General Buildings	50		5,300	10						5,310	5,345	5,316
Tort Liability	51		2,100							2,100	2,350	2,005
Other General Government	52		3,000							3,000	5,100	2,494
TOTAL (lines 46 - 52)	53		16,900	2,120	0			0		19,020	25,914	17,506
DEBT SERVICE	54									0	0	0
Gov Capital Projects	55									0	35,000	0
TIF Capital Projects	56									0	0	0
TOTAL CAPITAL PROJECTS	57		0	0	0		0	0		0	35,000	0
TOTAL Government Activities Expenditures <i>(lines 11+22+30+38+45+53+54+57)</i>	58		55,749	22,370	0	0	0	0		78,119	122,552	63,612
BUSINESS TYPE ACTIVITIES												
Proprietary: Enterprise & Budgeted ISF												
Water Utility	59								30,000	30,000	57,418	21,133
Sewer Utility	60								28,000	28,000	20,000	16,322
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	0
Enterprise DEBT SERVICE	70								0	0	0	0
Enterprise CAPITAL PROJECTS	71								0	0	0	64,257
Enterprise TIF CAPITAL PROJECTS	72								0	0	0	0
TOTAL Business Type Expenditures (lines 59 - 73)	73								58,000	58,000	77,418	101,712
TOTAL ALL EXPENDITURES (lines 58+74)	74		55,749	22,370	0	0	0	0	58,000	136,119	199,970	165,324
Regular Transfers Out	75			9,646						9,646	9,643	8,735
Internal TIF Loan / Repayment Transfers Out	76									0	0	0
Total ALL Transfers Out	77		0	9,646	0	0	0	0	0	9,646	9,643	8,735
Total Expenditures & Fund Transfers Out (lines 75+76)	78		55,749	32,016	0	0	0	0	58,000	145,765	209,613	174,059
Ending Fund Balance June 30	79		57,952	25,329	0	0	0	0	79,121	162,402	185,903	274,931

* 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	23,820	0		0	0			23,820	22,600	28,183
	2								0	370	3,335
	3	23,820	0		0	0			23,820	22,230	24,848
	4								0	240	1,546
	5								0	0	0
Other City Taxes:											
	6	819	0		0	0			819	820	895
	7								0	0	0
	8								0	0	0
	9								0	0	0
	10								0	0	0
	11								0	0	0
	12		9,743						9,743	9,739	8,824
	13	819	9,743		0	0			10,562	10,559	9,719
	14	100							100	100	175
	15	900							900	1,014	1,932
Intergovernmental:											
	16								0	0	0
	17		3,200						3,200	3,150	2,988
	18	0	0	0	0	0		0	0	1,780	3,890
	19	14,000							14,000	15,000	17,560
	20	14,000	3,200	0	0	0		0	17,200	19,930	24,438
Charges for Fees & Service:											
	21							21,000	21,000	20,817	9,926
	22							20,000	20,000	19,536	23,108
	23								0	0	0
	24								0	0	0
	25								0	0	0
	26								0	0	0
	27	9,036							9,036	9,036	9,063
	28								0	0	0
	29								0	0	0
	30								0	0	0
	31								0	0	0
	32								0	0	0
	33								0	0	0
	34	9,036	0		0	0	0	41,000	50,036	49,389	42,097
	35								0	0	0
	36	10,000							10,000	7,480	5,443
Other Financing Sources:											
	37							9,646	9,646	9,643	8,735
	38								0	0	0
	39	0	0	0	0	0	0	9,646	9,646	9,643	8,735
	40								0	0	0
	41								0	0	0
	42	0	0	0	0	0	0	9,646	9,646	9,643	8,735
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)											
	43	58,675	12,943	0	0	0	0	50,646	122,264	120,585	118,933
	44	55,026	44,402	0	0	0	0	86,475	185,903	274,931	330,057
	45	113,701	57,345	0	0	0	0	137,121	308,167	395,516	448,990

CITY OF SAINT OLAF
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	23,820	0		0	0			23,820	22,600	28,183
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	370	3,335
Net Current Property Taxes	3	23,820	0		0	0			23,820	22,230	24,848
Delinquent Property Taxes	4	0	0		0	0			0	240	1,546
TIF Revenues	5			0					0	0	0
Other City Taxes	6	819	9,743		0	0			10,562	10,559	9,719
Licenses & Permits	7	100	0					0	100	100	175
Use of Money and Property	8	900	0	0	0	0	0	0	900	1,014	1,932
Intergovernmental	9	14,000	3,200	0	0	0		0	17,200	19,930	24,438
Charges for Fees & Service	10	9,036	0		0	0		41,000	50,036	49,389	42,097
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	10,000	0		0	0		0	10,000	7,480	5,443
Sub-Total Revenues	13	58,675	12,943	0	0	0		41,000	112,618	110,942	110,198
Other Financing Sources:											
Total Transfers In	14	0	0	0	0	0		9,646	9,646	9,643	8,735
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	58,675	12,943	0	0	0		50,646	122,264	120,585	118,933
Expenditures & Other Financing Uses											
Public Safety	18	20,160	6,000	0					26,160	37,750	26,455
Public Works	19	12,236	14,250	0					26,486	18,133	15,391
Health and Social Services	20	353	0	0					353	380	353
Culture and Recreation	21	5,850	0	0					5,850	5,125	3,867
Community and Economic Development	22	250	0	0					250	250	40
General Government	23	16,900	2,120	0					19,020	25,914	17,506
Debt Service	24	0	0	0	0				0	0	0
Capital Projects	25	0	0	0		0			0	35,000	0
Total Government Activities Expenditures	26	55,749	22,370	0	0	0			78,119	122,552	63,612
Business Type Proprietary: Enterprise & ISF	27							58,000	58,000	77,418	101,712
Total Gov & Bus Type Expenditures	28	55,749	22,370	0	0	0		58,000	136,119	199,970	165,324
Total Transfers Out	29	0	9,646	0	0	0		0	9,646	9,643	8,735
Total ALL Expenditures/Fund Transfers Out	30	55,749	32,016	0	0	0		58,000	145,765	209,613	174,059
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	2,926	-19,073	0	0	0		-7,354	-23,501	-89,028	-55,126
Beginning Fund Balance July 1	33	55,026	44,402	0	0	0		86,475	185,903	274,931	330,057
Ending Fund Balance June 30	34	57,952	25,329	0	0	0		79,121	162,402	185,903	274,931

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

City Name: SAINT OLAF

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

