

22-200

Adoption of Budget and Certification of City Taxes

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

The City of: Volga County Name: CLAYTON 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.

563-767-3511

Telephone Number

Signature

County Auditor Date Stamp

January 1, 2014 Property Valuations

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	3,735,240	3,607,293	208
DEBT SERVICE	3,735,240	3,607,293	
Ag Land	126,646		

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 30,255	29,219	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 14,200	13,714	52 3.80163
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 1,009	974	61 0.27000
28E.22	1.50000	Unified Law Enforcement	24	0	62 0
		Total General Fund Regular Levies (5 thru 24)	25 45,464	43,907	
384.1	3.00375	Ag Land	26 380	380	63 3.00375
		Total General Fund Tax Levies (25 + 26)	27 45,844	44,287	Do Not Add
		Special Revenue Levies			
384.8	0.27000	Emergency (if general fund at levy limit)	28 1,009	974	64 0.27000
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 7,900	7,629	2.11499
		Total Employee Benefit Levies (29,30,31)	32 7,900	7,629	65 2.11499
		Sub Total Special Revenue Levies (28+32)	33 8,909	8,603	
		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 8,909	8,603	
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 54,753	52,890	72 14.55662

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

Volga

		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	166,658	2,653	0	0	0	0	169,311	190,317	359,628
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	119,808	24,221	0	0	0	0	144,029	81,127	225,156
Actual Expenditures Except End Bal (pg 12, line 259) *	3	101,458	24,595	0	0	0	0	126,053	71,966	198,019
Ending Fund Balance June 30 (pg 12, line 261) *	4	185,008	2,279	0	0	0	0	187,287	199,478	386,765
(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	185,008	2,279	0	0	0	0	187,287	199,478	386,765
Re-Est Revenues	6	120,138	23,833	0	0	0	0	143,971	84,775	228,746
Re-Est Expenditures	7	134,561	23,555	0	0	0	0	158,116	81,903	240,019
Ending Fund Balance	8	170,585	2,557	0	0	0	0	173,142	202,350	375,492
(3)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2016										
Beginning Fund Balance	9	170,585	2,557	0	0	0	0	173,142	202,350	375,492
Revenues	10	102,719	24,129	0	0	0	0	126,848	84,775	211,623
Expenditures	11	103,836	24,000	0	0	0	0	127,836	81,180	209,016
Ending Fund Balance	12	169,468	2,686	0	0	0	0	172,154	205,945	378,099

* 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 _____ **Volga** _____

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	116
Flood Control	4	1,500							1,500	1,500	774
Fire Department	5	13,750							13,750	28,160	7,086
Ambulance	6	1,910							1,910	1,900	2,331
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	17,160	0				0		17,160	31,560	10,307
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12		3,600						3,600	9,100	8,215
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		8,000						8,000	8,000	7,357
Traffic Control and Safety	15								0	0	0
Snow Removal	16		3,530						3,530	3,515	5,919
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	23,625							23,625	23,625	19,400
TOTAL (lines 12 - 21)	22	23,625	15,130				0		38,755	44,240	40,891
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	325							325	325	325
TOTAL (lines 23 - 29)	30	325	0				0		325	325	325
CULTURE & RECREATION											
Library Services	31	9,960							9,960	11,705	13,442
Museum, Band and Theater	32								0	0	0
Parks	33	8,000							8,000	8,850	6,738
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	17,960	0				0		17,960	20,555	20,180

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	2,535
Economic Development	40	451							451	451	450
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	451	0	0			0		451	451	2,985
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46	1,600							1,600	1,600	1,557
Clerk, Treasurer, & Finance Adm.	47	13,625							13,625	13,625	13,331
Elections	48	500							500	0	0
Legal Services & City Attorney	49	1,000							1,000	2,750	1,293
City Hall & General Buildings	50	5,150							5,150	5,000	4,283
Tort Liability	51	14,200							14,200	13,500	12,981
Other General Government	52	3,300	7,900						11,200	18,600	12,014
TOTAL (lines 46 - 52)	53	39,375	7,900	0			0		47,275	55,075	45,459
DEBT SERVICE	54	4,940	970						5,910	5,910	5,906
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 <i>(lines 11+22+30+38+45+53+54+57)</i>	58	103,836	24,000	0	0	0	0		127,836	158,116	126,053
BUSINESS TYPE ACTIVITIES											
Proprietary: Enterprise & Budgeted ISF											
Water Utility	59							28,750	28,750	30,050	20,148
Sewer Utility	60							23,435	23,435	23,285	24,063
Electric Utility	61							0	0	0	0
Gas Utility	62							0	0	0	0
Airport	63							0	0	0	0
Landfill/Garbage	64							11,880	11,880	12,000	11,174
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							64,065	64,065	65,335	55,385
TOTAL ALL EXPENDITURES (lines 58+74)	74	103,836	24,000	0	0	0	0	64,065	191,901	223,451	181,438
Regular Transfers Out	75							17,115	17,115	16,568	16,581
Internal TIF Loan / Repayment Transfers Out	76							0	0	0	0
Total ALL Transfers Out	77	0	0	0	0	0	0	17,115	17,115	16,568	16,581
Total Expenditures & Fund Transfers Out (lines 75+76)	78	103,836	24,000	0	0	0	0	81,180	209,016	240,019	198,019
Ending Fund Balance June 30	79	169,468	2,686	0	0	0	0	205,945	378,099	375,492	386,765

* 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	44,287	8,603		0	0			52,890	51,047	50,577
	2								0	0	0
	3	44,287	8,603		0	0			52,890	51,047	50,577
	4								0	0	0
	5								0	0	0
Other City Taxes:											
	6	1,557	306		0	0			1,863	1,875	0
	7								0	0	0
	8								0	0	0
	9								0	0	0
	10								0	0	0
	11								0	0	0
	12	16,000							16,000	16,000	17,216
	13	17,557	306		0	0			17,863	17,875	17,216
	14	205							205	205	215
	15	2,455	2					775	3,232	3,267	5,564
Intergovernmental:											
	16								0	0	5,598
	17		13,600						13,600	13,500	14,404
	18	450	88	0	0	0		0	538	594	761
	19	15,625	1,530						17,155	22,465	13,591
	20	16,075	15,218	0	0	0		0	31,293	36,559	34,354
Charges for Fees & Service:											
	21							43,600	43,600	43,600	39,662
	22							26,200	26,200	26,200	27,777
	23								0	0	0
	24								0	0	0
	25								0	0	0
	26								0	0	0
	27							14,200	14,200	14,200	12,591
	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	0	0		0	0	0	84,000	84,000	84,000	80,030
	35								0	0	0
	36	5,025							5,025	19,225	20,619
Other Financing Sources:											
	37	17,115							17,115	16,568	16,581
	38								0	0	0
	39	17,115	0	0	0	0	0	0	17,115	16,568	16,581
	40								0	0	0
	41								0	0	0
	42	17,115	0	0	0	0	0	0	17,115	16,568	16,581
Total Revenues except for beginning fund balance											
	43	102,719	24,129	0	0	0	0	84,775	211,623	228,746	225,156
	44	170,585	2,557	0	0	0	0	202,350	375,492	386,765	359,628
	45	273,304	26,686	0	0	0	0	287,125	587,115	615,511	584,784

CITY OF
Volga
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	44,287	8,603		0	0			52,890	51,047	50,577
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	44,287	8,603		0	0			52,890	51,047	50,577
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	17,557	306		0	0			17,863	17,875	17,216
Licenses & Permits	7	205	0					0	205	205	215
Use of Money and Property	8	2,455	2	0	0	0	0	775	3,232	3,267	5,564
Intergovernmental	9	16,075	15,218	0	0	0		0	31,293	36,559	34,354
Charges for Fees & Service	10	0	0		0	0		84,000	84,000	84,000	80,030
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	5,025	0		0	0		0	5,025	19,225	20,619
Sub-Total Revenues	13	85,604	24,129	0	0	0		84,775	194,508	212,178	208,575
Other Financing Sources:											
Total Transfers In	14	17,115	0	0	0	0		0	17,115	16,568	16,581
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	102,719	24,129	0	0	0		84,775	211,623	228,746	225,156
Expenditures & Other Financing Uses											
Public Safety	18	17,160	0	0					17,160	31,560	10,307
Public Works	19	23,625	15,130	0					38,755	44,240	40,891
Health and Social Services	20	325	0	0					325	325	325
Culture and Recreation	21	17,960	0	0					17,960	20,555	20,180
Community and Economic Development	22	451	0	0					451	451	2,985
General Government	23	39,375	7,900	0					47,275	55,075	45,459
Debt Service	24	4,940	970	0	0				5,910	5,910	5,906
Capital Projects	25	0	0	0		0			0	0	0
Total Government Activities Expenditures	26	103,836	24,000	0	0	0			127,836	158,116	126,053
Business Type Proprietary: Enterprise & ISF	27							64,065	64,065	65,335	55,385
Total Gov & Bus Type Expenditures	28	103,836	24,000	0	0	0		64,065	191,901	223,451	181,438
Total Transfers Out	29	0	0	0	0	0		17,115	17,115	16,568	16,581
Total ALL Expenditures/Fund Transfers Out	30	103,836	24,000	0	0	0		81,180	209,016	240,019	198,019
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	 -1,117	 129	 0	 0	 0		 3,595	 2,607	 -11,273	 27,137
Beginning Fund Balance July 1	33	170,585	2,557	0	0	0		202,350	375,492	386,765	359,628
Ending Fund Balance June 30	34	169,468	2,686	0	0	0		205,945	378,099	375,492	386,765

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

City Name: Volga

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% Contingency Loan-Subdivision	236,500		5,950	0	0	5,950	5,950	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			5,950	0	0	5,950	5,950	0

NOTICE OF PUBLIC HEARING BUDGET ESTIMATE

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

City of Volga, Iowa

The City Council will conduct a public hearing on the proposed Budget at 505 Washington
on 3/2/2015 at 6:45pm
(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 \$ 14.55662

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.

563-767-3511
phone number

Kristin Klingman, City Clerk
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	52,890	51,047	50,577
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	3	52,890	51,047	50,577
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	0	0	0
Other City Taxes	6	17,863	17,875	17,216
Licenses & Permits	7	205	205	215
Use of Money and Property	8	3,232	3,267	5,564
Intergovernmental	9	31,293	36,559	34,354
Charges for Fees & Service	10	84,000	84,000	80,030
Special Assessments	11	0	0	0
Miscellaneous	12	5,025	19,225	20,619
Other Financing Sources	13	0	0	0
Transfers In	14	17,115	16,568	16,581
Total Revenues and Other Sources	15	211,623	228,746	225,156
Expenditures & Other Financing Uses				
Public Safety	16	17,160	31,560	10,307
Public Works	17	38,755	44,240	40,891
Health and Social Services	18	325	325	325
Culture and Recreation	19	17,960	20,555	20,180
Community and Economic Development	20	451	451	2,985
General Government	21	47,275	55,075	45,459
Debt Service	22	5,910	5,910	5,906
Capital Projects	23	0	0	0
Total Government Activities Expenditures	24	127,836	158,116	126,053
Business Type / Enterprises	25	64,065	65,335	55,385
Total ALL Expenditures	26	191,901	223,451	181,438
Transfers Out	27	17,115	16,568	16,581
Total ALL Expenditures/Transfers Out	28	209,016	240,019	198,019
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	29	2,607	-11,273	27,137
Beginning Fund Balance July 1	30	375,492	386,765	359,628
Ending Fund Balance June 30	31	378,099	375,492	386,765