

# 08-058

## Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2016 - ENDING JUNE 30, 2017

Resolution No.: 600

The City of: Boxholm

County Name: BOONE

Date Budget Adopted: 3/14/2016

(Date) xx/xx/xxxx

The below-signed certifies that the City Council, on the date stated above, lawfully approved the named resolution adopting a budget for next fiscal year, as summarized on this and the supporting pages. Attached is Long Term Debt Schedule Form 703 which lists any and all of the debt service obligations of the City.

515-846-6301

Telephone Number

Signature

County Auditor Date Stamp

### January 1, 2015 Property Valuations

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	2a <u>5,412,507</u>	2b <u>5,247,050</u>	195
<b>DEBT SERVICE</b>	3a <u>5,412,507</u>	3b <u>5,247,050</u>	
Ag Land	4a <u>584,697</u>		
	4b <u>584,697</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 36,267	35,158	43 6.70059
(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	0	52 0
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
		<b>Total General Fund Regular Levies (5 thru 24)</b>	25 <b>36,267</b>	<b>35,158</b>	
384.1	3.00375	Ag Land	26 1,756	1,756	63 3.00375
		<b>Total General Fund Tax Levies (25 + 26)</b>	27 <b>38,023</b>	<b>36,914</b>	<b>Do Not Add</b>
		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
		<b>Total Employee Benefit Levies (29,30,31)</b>	32 <b>0</b>	<b>0</b>	65 <b>0</b>
		<b>Sub Total Special Revenue Levies (28+32)</b>	33 <b>0</b>	<b>0</b>	
		Valuation			
386	As Req	With Gas & Elec	Without Gas & Elec		
		SSMID 1 (A)	(B)	34	0
		SSMID 2 (A)	(B)	35	0
		SSMID 3 (A)	(B)	36	0
		SSMID 4 (A)	(B)	37	0
		SSMID 5 (A)	(B)	555	0
		SSMID 6 (A)	(B)	556	0
		SSMID 7 (A)	(B)	1177	0
		<b>Total SSMID</b>	38 <b>0</b>	<b>0</b>	<b>Do Not Add</b>
		<b>Total Special Revenue Levies</b>	39 <b>0</b>	<b>0</b>	
384.4	Amt Nec	<b>Debt Service Levy 76.10(6)</b>	40 <b>0</b>	<b>0</b>	70 <b>0</b>
384.7	0.67500	<b>Capital Projects (Capital Improv. Reserve)</b>	41	<b>0</b>	71 <b>0</b>
		<b>Total Property Taxes (27+39+40+41)</b>	42 <b>38,023</b>	<b>36,914</b>	72 <b>6.70059</b>

### 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) Number of the resolution adopting the budget has been included at the top of this form.
- 6) The budget file uploaded to the SUBMIT Area matched the paper copy certified by the city to this office.
- 7) The long term debt schedule (Form 703) shows sufficient payment amounts to pay the G.O. debt certified by the city to this office.

(County Auditor)

Fund Balance Worksheet for City of

**Boxholm**

		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)
<b>(1)</b>										
<b>*Annual Report FY 2015</b>										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	266,973	58,208	0	0	0	0	325,181	53,533	378,714
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	115,410	20,276	0	0	0	0	135,686	13,407	149,093
Actual Expenditures Except End Bal (pg 12, line 259) *	3	67,292	19,450	0	0	0	0	86,742	17,077	103,819
Ending Fund Balance June 30 (pg 12, line 261) *	4	315,091	59,034	0	0	0	0	374,125	49,863	423,988
<b>(2)</b>		<b>General</b>	<b>Spec Rev</b>	<b>TIF Special Rev</b>	<b>Debt Serv</b>	<b>Capt Proj</b>	<b>Permanent</b>	<b>Tot Govt</b>	<b>Proprietary</b>	<b>Grand Total</b>
<b>** Re-Estimated FY 2016</b>										
Beginning Fund Balance	5	315,091	59,034	0	0	0	0	374,125	49,863	423,988
Re-Est Revenues	6	55,743	20,100	0	0	0	0	75,843	13,000	88,843
Re-Est Expenditures	7	53,425	25,000	0	0	0	0	78,425	7,500	85,925
Ending Fund Balance	8	317,409	54,134	0	0	0	0	371,543	55,363	426,906
<b>(3)</b>		<b>General</b>	<b>Spec Rev</b>	<b>TIF Special Rev</b>	<b>Debt Serv</b>	<b>Capt Proj</b>	<b>Permanent</b>	<b>Tot Govt</b>	<b>Proprietary</b>	<b>Grand Total</b>
<b>** Budget FY 2017</b>										
Beginning Fund Balance	9	317,409	54,134	0	0	0	0	371,543	55,363	426,906
Revenues	10	58,073	20,100	0	0	0	0	78,173	13,000	91,173
Expenditures	11	86,525	25,000	0	0	0	0	111,525	40,000	151,525
Ending Fund Balance	12	288,957	49,234	0	0	0	0	338,191	28,363	366,554

\* 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.

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2017

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 2017 (J)	RE-ESTIMATED 2016 (K)	ACTUAL 2015 (L)
<b>PUBLIC SAFETY</b>											
Police Department/Crime Prevention	1								0	0	1,950
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	21,000
Ambulance	6								0	0	0
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8	1,950							1,950	1,950	0
Animal Control	9	300							300	300	0
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	6,250	0				0		6,250	6,250	22,950
<b>PUBLIC WORKS</b>											
Roads, Bridges, & Sidewalks	12	8,000	25,000						33,000	31,000	23,918
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	8,500							8,500	7,500	6,968
Traffic Control and Safety	15	2,000							2,000	0	0
Snow Removal	16	17,500							17,500	2,000	956
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	975							975	975	975
Other Public Works	21	2,000							2,000	1,500	0
TOTAL (lines 12 - 21)	22	38,975	25,000				0		63,975	42,975	32,817
<b>HEALTH &amp; SOCIAL SERVICES</b>											
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	2,000							2,000	1,500	2,498
Community Mental Health	28	300							300	250	650
Other Health and Social Services	29	900							900	600	200
TOTAL (lines 23 - 29)	30	3,200	0				0		3,200	2,350	3,348
<b>CULTURE &amp; RECREATION</b>											
Library Services	31	300							300	250	250
Museum, Band and Theater	32								0	0	0
Parks	33	8,500							8,500	900	939
Recreation	34								0	0	0
Cemetery	35	1,000							1,000	600	600
Community Center, Zoo, & Marina	36	200							200	150	0
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	10,000	0				0		10,000	1,900	1,789

**EXPENDITURES SCHEDULE PAGE 2**

Fiscal Year Ending 2017

Fiscal Years

GOVERNMENT ACTIVITIES CONT.		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2017	RE-ESTIMATED 2016	ACTUAL 2015
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
<b>COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>											
Community Beautification	39	500							500	250	2,331
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										
<b>TOTAL (lines 39 - 44)</b>	45	500	0	0			0		500	250	2,331
<b>GENERAL GOVERNMENT</b>											
Mayor, Council, & City Manager	46	5,000							5,000	5,000	2,216
Clerk, Treasurer, & Finance Adm.	47	6,000							6,000	5,200	5,184
Elections	48	400							400	400	0
Legal Services & City Attorney	49	200							200	100	90
City Hall & General Buildings	50	3,500							3,500	3,000	2,739
Tort Liability	51	8,500							8,500	8,000	8,526
Other General Government	52	4,000							4,000	3,000	4,752
<b>TOTAL (lines 46 - 52)</b>	53	27,600	0	0			0		27,600	24,700	23,507
<b>DEBT SERVICE</b>											
Gov Capital Projects	55								0	0	0
TIF Capital Projects	56								0	0	0
<b>TOTAL CAPITAL PROJECTS</b>	57	0	0	0		0	0		0	0	0
<b>TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)</b>	58	86,525	25,000	0	0	0	0		111,525	78,425	86,742
<b>BUSINESS TYPE ACTIVITIES</b>											
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>											
Water Utility	59								0	0	0
Sewer Utility	60							40,000	40,000	7,500	17,077
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
<b>TOTAL Business Type Expenditures (lines 59 - 73)</b>	73							40,000	40,000	7,500	17,077
<b>TOTAL ALL EXPENDITURES (lines 58+74)</b>	74	86,525	25,000	0	0	0	0	40,000	151,525	85,925	103,819
Regular Transfers Out	75								0	0	0
Internal TIF Loan / Repayment Transfers Out	76								0	0	0
<b>Total ALL Transfers Out</b>	77	0	0	0	0	0	0	0	0	0	0
<b>Total Expenditures &amp; Fund Transfers Out (lines 75+76)</b>	78	86,525	25,000	0	0	0	0	40,000	151,525	85,925	103,819
<b>Ending Fund Balance June 30</b>	79	288,957	49,234	0	0	0	0	28,363	366,554	426,906	423,988

\* 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

2017

Fiscal Years

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2017	RE-ESTIMATED 2016	ACTUAL 2015
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>											
	1	36,914	0		0	0			36,914	36,210	38,364
	2								0	0	0
	3	36,914	0		0	0			36,914	36,210	38,364
	4								0	0	0
	5								0	0	0
Other City Taxes:											
	6	1,109	0		0	0			1,109	1,133	1,110
	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	15,000	16,384
	13	17,109	0		0	0			17,109	16,133	17,494
	14	500							500	500	855
	15	2,000							2,000	1,600	1,852
Intergovernmental:											
	16								0	0	0
	17		17,500						17,500	17,500	17,476
	18	0	0	0	0	0		0	0	0	0
	19		2,600						2,600	2,600	2,746
	20	0	20,100	0	0	0		0	20,100	20,100	20,222
Charges for Fees & Service:											
	21								0	0	0
	22							13,000	13,000	13,000	13,398
	23								0	0	0
	24								0	0	0
	25								0	0	0
	26								0	0	0
	27								0	0	0
	28								0	0	0
	29								0	0	0
	30	250							250	0	811
	31								0	0	0
	32								0	0	0
	33	1,300							1,300	1,300	1,258
	34	1,550	0		0	0	0	13,000	14,550	14,300	15,467
	35								0	0	0
	36								0	0	54,839
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
<b>Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, &amp; 41)</b>											
	43	58,073	20,100	0	0	0	0	13,000	91,173	88,843	149,093
	44	317,409	54,134	0	0	0	0	55,363	426,906	423,988	378,714
	45	375,482	74,234	0	0	0	0	68,363	518,079	512,831	527,807

CITY OF

Boxholm

ADOPTED BUDGET SUMMARY

YEAR ENDED JUNE 30, 2017

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2017 (J)	RE-ESTIMATED 2016 (K)	ACTUAL 2015 (L)
<b>Revenues &amp; Other Financing Sources</b>											
Taxes Levied on Property	1	36,914	0		0	0			36,914	36,210	38,364
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	36,914	0		0	0			36,914	36,210	38,364
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	17,109	0		0	0			17,109	16,133	17,494
Licenses & Permits	7	500	0					0	500	500	855
Use of Money and Property	8	2,000	0	0	0	0	0	0	2,000	1,600	1,852
Intergovernmental	9	0	20,100	0	0	0		0	20,100	20,100	20,222
Charges for Fees & Service	10	1,550	0		0	0		13,000	14,550	14,300	15,467
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	0	0		0	0		0	0	0	54,839
Sub-Total Revenues	13	58,073	20,100	0	0	0	0	13,000	91,173	88,843	149,093
<b>Other Financing Sources:</b>											
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	0
<b>Total Revenues and Other Sources</b>	<b>17</b>	<b>58,073</b>	<b>20,100</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>13,000</b>	<b>91,173</b>	<b>88,843</b>	<b>149,093</b>
<b>Expenditures &amp; Other Financing Uses</b>											
Public Safety	18	6,250	0	0			0		6,250	6,250	22,950
Public Works	19	38,975	25,000	0			0		63,975	42,975	32,817
Health and Social Services	20	3,200	0	0			0		3,200	2,350	3,348
Culture and Recreation	21	10,000	0	0			0		10,000	1,900	1,789
Community and Economic Development	22	500	0	0			0		500	250	2,331
General Government	23	27,600	0	0			0		27,600	24,700	23,507
Debt Service	24	0	0	0	0		0		0	0	0
Capital Projects	25	0	0	0		0	0		0	0	0
<b>Total Government Activities Expenditures</b>	<b>26</b>	<b>86,525</b>	<b>25,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>111,525</b>	<b>78,425</b>	<b>86,742</b>
Business Type Proprietary: Enterprise & ISF	27							40,000	40,000	7,500	17,077
<b>Total Gov &amp; Bus Type Expenditures</b>	<b>28</b>	<b>86,525</b>	<b>25,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>40,000</b>	<b>151,525</b>	<b>85,925</b>	<b>103,819</b>
<b>Total Transfers Out</b>	<b>29</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total ALL Expenditures/Fund Transfers Out</b>	<b>30</b>	<b>86,525</b>	<b>25,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>40,000</b>	<b>151,525</b>	<b>85,925</b>	<b>103,819</b>
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-28,452	-4,900	0	0	0	0	-27,000	-60,352	2,918	45,274
<b>Beginning Fund Balance July 1</b>	<b>33</b>	<b>317,409</b>	<b>54,134</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>55,363</b>	<b>426,906</b>	<b>423,988</b>	<b>378,714</b>
<b>Ending Fund Balance June 30</b>	<b>34</b>	<b>288,957</b>	<b>49,234</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>28,363</b>	<b>366,554</b>	<b>426,906</b>	<b>423,988</b>

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

City Name: Boxholm

Fiscal Year  
2017

Project Name (A)	Amount of Issue (B)	Type of Debt Obligation (C)	Date Certified to County Auditor (D)	Debt Resolution Number (E)	Principal Due FY 2017 (F)	Interest Due FY 2017 +(G)	Bond Reg./ Paying Agent Fees Due FY 2017 +(H)	Total Obligation Due FY 2017 =(I)	Paid from Funds OTHER THAN Current Year Debt Service Taxes =(J)	Amount Paid Current Year Debt Service Levy =(K)
(1)		NO SELECTION						0		0
(2)		NO SELECTION						0		0
(3)		NO SELECTION						0		0
(4)		NO SELECTION						0		0
(5)		NO SELECTION						0		0
(6)		NO SELECTION						0		0
(7)		NO SELECTION						0		0
(8)		NO SELECTION						0		0
(9)		NO SELECTION						0		0
(10)		NO SELECTION						0		0
(11)		NO SELECTION						0		0
(12)		NO SELECTION						0		0
(13)		NO SELECTION						0		0
(14)		NO SELECTION						0		0
(15)		NO SELECTION						0		0
(16)		NO SELECTION						0		0
(17)		NO SELECTION						0		0
(18)		NO SELECTION						0		0
(19)		NO SELECTION						0		0
(20)		NO SELECTION						0		0
(21)		NO SELECTION						0		0
(22)		NO SELECTION						0		0
(23)		NO SELECTION						0		0
(24)		NO SELECTION						0		0
(25)		NO SELECTION						0		0
(26)		NO SELECTION						0		0
(27)		NO SELECTION						0		0
(28)		NO SELECTION						0		0
(29)		NO SELECTION						0		0
(30)		NO SELECTION						0		0
<b>TOTALS</b>					0	0	0	0	0	0











# AFFIDAVIT OF POSTING

## City of Boxholm, Iowa

FISCAL YEAR BEGINNING JULY 1, 2016 - ENDING JUNE 30, 2017

The Notice of Public Hearing for the proposed city budget for the City of Boxholm was posted on February 24, 2016 at the following locations:

\*One of the three posted notices is included with this form.

Boxholm Post Office

Location #1

Boxholm Community Building

Location #2

Security Savings Bank lobby

Location #3

Attested to on behalf of the City of Boxholm by:

Emily Clausen

Print Name

Signature

Date

