

86-825

Adoption of Budget and Certification of City Taxes

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

Resolution No.: 2016-01

The City of: Chelsea

County Name: TAMA

Date Budget Adopted: 3/7/2016

(Date) xx/xx/xx

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.

641-489-2525

Telephone Number

Signature

County Auditor Date Stamp

January 1, 2015 Property Valuations

Last Official Census

	Regular	2a	With Gas & Electric	2b	Without Gas & Electric	267
	DEBT SERVICE	3a	4,217,564	3b	3,979,519	
	Ag Land	4a	268,181			
		4b				

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 34,162	32,234	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 12,700	11,983	52 3.01122
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 46,862	44,217	
384.1	3.00375	Ag Land	26 806	806	63 3.00375
		Total General Fund Tax Levies (25 + 26)	27 47,668	45,023	Do Not Add
		Special Revenue Levies			
384.8	0.27000	Emergency (if general fund at levy limit)	28 1,099	1,037	64 0.26058
384.6	Amt Nec	Police & Fire Retirement	29	0	0
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30 4,625	4,364	1.09660
Rules	Amt Nec	Other Employee Benefits	31 4,850	4,576	1.14995
		Total Employee Benefit Levies (29,30,31)	32 9,475	8,940	65 2.24655
		Sub Total Special Revenue Levies (28+32)	33 10,574	9,977	
		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
		Total SSMID	38	0	Do Not Add
		Total Special Revenue Levies	39 10,574	9,977	
384.4	Amt Nec	Debt Service Levy	76.10(6)	40 0	40 0
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41	0	71 0
		Total Property Taxes (27+39+40+41)	42 58,242	55,000	72 13.61835

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

Chelsea

		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 2015										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	27,786	88,292	0	14,981	-956	0	130,103	44,847	174,950
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	86,933	55,719	0	14,944	0	0	157,596	87,850	245,446
Actual Expenditures Except End Bal (pg 12, line 259) *	3	86,676	33,506	0	11,425	0	0	131,607	90,507	222,114
Ending Fund Balance June 30 (pg 12, line 261) *	4	28,043	110,505	0	18,500	-956	0	156,092	42,190	198,282
(2)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Re-Estimated FY 2016										
Beginning Fund Balance	5	28,043	110,505	0	18,500	-956	0	156,092	42,190	198,282
Re-Est Revenues	6	99,352	49,570	0	11,425	0	0	160,347	92,700	253,047
Re-Est Expenditures	7	91,587	59,600	0	11,425	0	0	162,612	88,975	251,587
Ending Fund Balance	8	35,808	100,475	0	18,500	-956	0	153,827	45,915	199,742
(3)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2017										
Beginning Fund Balance	9	35,808	100,475	0	18,500	-956	0	153,827	45,915	199,742
Revenues	10	99,788	49,574	0	0	0	0	149,362	92,700	242,062
Expenditures	11	92,087	59,600	0	11,425	0	0	163,112	88,975	252,087
Ending Fund Balance	12	43,509	90,449	0	7,075	-956	0	140,077	49,640	189,717

* 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)
PUBLIC SAFETY											
Police Department/Crime Prevention	1	2,000							2,000	2,000	2,000
Jail	2								0	0	0
Emergency Management	3	200							200	200	0
Flood Control	4								0	0	0
Fire Department	5	22,200	2,500						24,700	23,700	23,325
Ambulance	6	200							200	200	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	24,600	2,500				0		27,100	26,100	25,325
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	12,000	15,550						27,550	27,550	30,951
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	2,000	10,000						12,000	12,000	11,396
Traffic Control and Safety	15	2,150							2,150	2,150	0
Snow Removal	16		4,300						4,300	4,300	3,230
Highway Engineering	17								0	0	0
Street Cleaning	18								0	0	0
Airport <i>(if not Enterprise)</i>	19								0	0	0
Garbage <i>(if not Enterprise)</i>	20	5,000							5,000	5,000	4,966
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	21,150	29,850				0		51,000	51,000	50,543
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	0
Community Mental Health	28								0	0	0
Other Health and Social Services	29								0	0	0
TOTAL (lines 23 - 29)	30	0	0				0		0	0	0
CULTURE & RECREATION											
Library Services	31	19,937	1,950						21,887	21,887	21,299
Museum, Band and Theater	32								0	0	0
Parks	33	4,600	200						4,800	4,800	4,413
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	24,537	2,150				0		26,687	26,687	25,712

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2017

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 2017 (J)	RE-ESTIMATED 2016 (K)	ACTUAL 2015 (L)
COMMUNITY & ECONOMIC DEVELOPMENT												
Community Beautification	39			8,780						8,780	8,780	0
Economic Development	40	200		0						200	200	1,645
Housing and Urban Renewal	41	0								0	0	0
Planning & Zoning	42									0	0	0
Other Com & Econ Development	43									0	0	0
TOTAL (lines 39 - 44)	45	200		8,780	0			0		8,980	8,980	1,645
GENERAL GOVERNMENT												
Mayor, Council, & City Manager	46	1,650		200						1,850	1,850	1,117
Clerk, Treasurer, & Finance Adm.	47	5,725		975						6,700	6,700	5,533
Elections	48	1,500								1,500	1,500	0
Legal Services & City Attorney	49	1,000								1,000	1,000	60
City Hall & General Buildings	50	7,725								7,725	8,225	6,747
Tort Liability	51	4,000								4,000	4,000	3,500
Other General Government	52									0	0	0
TOTAL (lines 46 - 52)	53	21,600		1,175	0			0		22,775	23,275	16,957
DEBT SERVICE	54					11,425				11,425	11,425	11,425
Gov Capital Projects	55						0			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	92,087		44,455	0	11,425	0	0		147,967	147,467	131,607
BUSINESS TYPE ACTIVITIES												
Proprietary: Enterprise & Budgeted ISF												
Water Utility	59							54,725		54,725	54,725	56,976
Sewer Utility	60							34,000		34,000	34,000	33,531
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							250		250	250	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							88,975		88,975	88,975	90,507
TOTAL ALL EXPENDITURES (lines 58+74)	74	92,087		44,455	0	11,425	0	0	88,975	236,942	236,442	222,114
Regular Transfers Out	75	0		15,145			0			15,145	15,145	0
Internal TIF Loan / Repayment Transfers Out	76									0	0	0
Total ALL Transfers Out	77	0		15,145	0	0	0	0		15,145	15,145	0
Total Expenditures & Fund Transfers Out (lines 75+76)	78	92,087		59,600	0	11,425	0	0	88,975	252,087	251,587	222,114
Ending Fund Balance June 30	79	43,509		90,449	0	7,075	-956	0	49,640	189,717	199,742	198,282

* 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)	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)
REVENUES & OTHER FINANCING SOURCES											
	1	45,023	9,977		0	0			55,000	68,687	74,500
	2								0	0	0
	3	45,023	9,977		0	0			55,000	68,687	74,500
	4								0	0	0
	5								0	0	0
Other City Taxes:											
	6	2,645	597		0	0			3,242	0	0
	7								0	0	0
	8								0	0	0
	9								0	0	0
	10								0	0	0
	11								0	0	0
	12		15,000						15,000	15,000	15,836
	13	2,645	15,597		0	0			18,242	15,000	15,836
	14	525							525	525	1,055
	15	11,900						50	11,950	11,950	9,703
Intergovernmental:											
	16					0			0	0	0
	17		14,000						14,000	14,000	13,961
	18	0	10,000	0	0	0		0	10,000	10,025	19,327
	19	20,000							20,000	20,515	18,405
	20	20,000	24,000	0	0	0		0	44,000	44,540	51,693
Charges for Fees & Service:											
	21							59,150	59,150	59,150	54,871
	22							33,500	33,500	33,500	32,880
	23								0	0	0
	24								0	0	0
	25								0	0	0
	26								0	0	0
	27	4,550							4,550	4,550	4,908
	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	4,550	0		0	0	0	92,650	97,200	97,200	92,659
	35								0	0	0
	36							0	0	0	0
Other Financing Sources:											
	37	15,145	0					0	15,145	15,145	0
	38								0	0	0
	39	15,145	0	0	0	0	0	0	15,145	15,145	0
	40								0	0	0
	41								0	0	0
	42	15,145	0	0	0	0	0	0	15,145	15,145	0
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)											
	43	99,788	49,574	0	0	0	0	92,700	242,062	253,047	245,446
	44	35,808	100,475	0	18,500	-956	0	45,915	199,742	198,282	174,950
	45	135,596	150,049	0	18,500	-956	0	138,615	441,804	451,329	420,396

CITY OF Chelsea

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)
Revenues & Other Financing Sources											
Taxes Levied on Property	1	45,023	9,977		0	0			55,000	68,687	74,500
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	45,023	9,977		0	0			55,000	68,687	74,500
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	2,645	15,597		0	0			18,242	15,000	15,836
Licenses & Permits	7	525	0					0	525	525	1,055
Use of Money and Property	8	11,900	0	0	0	0	0	50	11,950	11,950	9,703
Intergovernmental	9	20,000	24,000	0	0	0		0	44,000	44,540	51,693
Charges for Fees & Service	10	4,550	0		0	0		92,650	97,200	97,200	92,659
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	0	0		0	0		0	0	0	0
Sub-Total Revenues	13	84,643	49,574	0	0	0	0	92,700	226,917	237,902	245,446
Other Financing Sources:											
Total Transfers In	14	15,145	0	0	0	0	0	0	15,145	15,145	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
Total Revenues and Other Sources	17	99,788	49,574	0	0	0	0	92,700	242,062	253,047	245,446
Expenditures & Other Financing Uses											
Public Safety	18	24,600	2,500	0					27,100	26,100	25,325
Public Works	19	21,150	29,850	0					51,000	51,000	50,543
Health and Social Services	20	0	0	0					0	0	0
Culture and Recreation	21	24,537	2,150	0					26,687	26,687	25,712
Community and Economic Development	22	200	8,780	0					8,980	8,980	1,645
General Government	23	21,600	1,175	0					22,775	23,275	16,957
Debt Service	24	0	0		11,425				11,425	11,425	11,425
Capital Projects	25	0	0	0		0			0	0	0
Total Government Activities Expenditures	26	92,087	44,455	0	11,425	0	0	0	147,967	147,467	131,607
Business Type Proprietary: Enterprise & ISF	27							88,975	88,975	88,975	90,507
Total Gov & Bus Type Expenditures	28	92,087	44,455	0	11,425	0	0	88,975	236,942	236,442	222,114
Total Transfers Out	29	0	15,145	0	0	0	0	0	15,145	15,145	0
Total ALL Expenditures/Fund Transfers Out	30	92,087	59,600	0	11,425	0	0	88,975	252,087	251,587	222,114
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	7,701	-10,026	0	-11,425	0	0	3,725	-10,025	1,460	23,332
Beginning Fund Balance July 1	33	35,808	100,475	0	18,500	-956	0	45,915	199,742	198,282	174,950
Ending Fund Balance June 30	34	43,509	90,449	0	7,075	-956	0	49,640	189,717	199,742	198,282

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

City Name: Chelsea

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
TOTALS					0	0	0	0	0	0

