

22-182

Adoption of Budget and Certification of City Taxes

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

Resolution No.: 2016-2

The City of: CLAYTON

County Name: CLAYTON

Date Budget Adopted: 2/8/2016

(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.

563-964-2875

Telephone Number

Signature

County Auditor Date Stamp

January 1, 2015 Property Valuations

With Gas & Electric

Without Gas & Electric

Last Official Census

Regular

2a

4,928,814

2b

4,903,560

43

DEBT SERVICE

3a

4,928,814

3b

4,903,560

Ag Land

4a

66,061

TAXES LEVIED

Code Sec.	Dollar Limit	Purpose		(A)		(B)		(C)	
				Request with Utility Replacement	Property Taxes Levied	Rate			
384.1	8.10000	Regular General levy	5	39,923	39,719	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		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		
		Total General Fund Regular Levies (5 thru 24)	25	39,923	39,719				
384.1	3.00375	Ag Land	26	198	198	63	3.00375		
		Total General Fund Tax Levies (25 + 26)	27	40,121	39,917			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							
		(A)	(B)						
		SSMID 1	34		0	66	0		
		SSMID 2	35		0	67	0		
		SSMID 3	36		0	68	0		
		SSMID 4	37		0	69	0		
		SSMID 5	555		0	565	0		
		SSMID 6	556		0	566	0		
		SSMID 7	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	40	76.10(6)	0	40	0	70	0
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41		0	41	0	71	0
		Total Property Taxes (27+39+40+41)	42	40,121	39,917	72	8.10000		

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

CLAYTON

			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		107,339	6,612	0	0	0	0	113,951	48,092	162,043
Actual Revenues Except Beg Bal (pg 5, line 132) *	2		57,799	6,362	0	0	0	0	64,161	16,943	81,104
Actual Expenditures Except End Bal (pg 12, line 259) *	3		46,779	3,219	0	0	0	0	49,998	31,321	81,319
Ending Fund Balance June 30 (pg 12, line 261) *	4		118,359	9,755	0	0	0	0	128,114	33,714	161,828
(2)											
** Re-Estimated FY 2016											
Beginning Fund Balance	5		118,359	9,755	0	0	0	0	128,114	33,714	161,828
Re-Est Revenues	6		52,627	2,962	0	0	0	0	55,589	29,160	84,749
Re-Est Expenditures	7		63,225	2,962	0	0	0	0	66,187	32,500	98,687
Ending Fund Balance	8		107,761	9,755	0	0	0	0	117,516	30,374	147,890
(3)											
** Budget FY 2017											
Beginning Fund Balance	9		107,761	9,755	0	0	0	0	117,516	30,374	147,890
Revenues	10		57,775	2,962	0	0	0	0	60,737	29,160	89,897
Expenditures	11		68,072	2,962	0	0	0	0	71,034	33,500	104,534
Ending Fund Balance	12		97,464	9,755	0	0	0	0	107,219	26,034	133,253

* 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								0	0	0
Jail	2								0	0	0
Emergency Management	3								0	0	1,020
Flood Control	4	200							200	300	0
Fire Department	5	1,900							1,900	1,500	1,500
Ambulance	6	800							800	500	300
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	2,900	0				0		2,900	2,300	2,820
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12		2,962						2,962	2,962	3,219
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	1,650							1,650	1,650	1,369
Traffic Control and Safety	15	100							100	100	0
Snow Removal	16	1,750							1,750	1,750	1,699
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	13,118							13,118	9,500	9,152
Other Public Works	21								0	3,278	0
TOTAL (lines 12 - 21)	22	16,618	2,962				0		19,580	19,240	15,439
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	32	0
Water, Air, and Mosquito Control	27								0	0	83
Community Mental Health	28	32							32	70	82
Other Health and Social Services	29	70							70	0	0
TOTAL (lines 23 - 29)	30	102	0				0		102	102	165
CULTURE & RECREATION											
Library Services	31	332							332	312	25
Museum, Band and Theater	32								0	0	0
Parks	33	2,500							2,500	2,500	2,992
Recreation	34	50							50	50	50
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36	3,000							3,000	1,500	3,397
Other Culture and Recreation	37								0	300	624
TOTAL (lines 31 - 37)	38	5,882	0				0		5,882	4,662	7,088

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)
COMMUNITY & ECONOMIC DEVELOPMENT											
Community Beautification	39	400							400	400	408
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	400	0	0			0		400	400	408
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46	1,920							1,920	1,920	1,511
Clerk, Treasurer, & Finance Adm.	47	6,000							6,000	5,000	4,169
Elections	48								0	1,033	0
Legal Services & City Attorney	49	1,000							1,000	1,000	1,295
City Hall & General Buildings	50	28,750							28,750	26,780	13,605
Tort Liability	51	3,500							3,500	3,500	3,498
Other General Government	52	1,000							1,000	250	0
TOTAL (lines 46 - 52)	53	42,170	0	0			0		42,170	39,483	24,078
DEBT SERVICE	54								0	0	0
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
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58	68,072	2,962	0	0	0	0		71,034	66,187	49,998
BUSINESS TYPE ACTIVITIES											
Proprietary: Enterprise & Budgeted ISF											
Water Utility	59						33,500		33,500	32,500	31,321
Sewer Utility	60								0	0	0
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
TOTAL Business Type Expenditures (lines 59 - 73)	73						33,500		33,500	32,500	31,321
TOTAL ALL EXPENDITURES (lines 58+74)	74	68,072	2,962	0	0	0	0	33,500	104,534	98,687	81,319
Regular Transfers Out	75								0	0	0
Internal TIF Loan / Repayment Transfers Out	76								0	0	0
Total ALL Transfers Out	77	0	0	0	0	0	0	0	0	0	0
Total Expenditures & Fund Transfers Out (lines 75+76)	78	68,072	2,962	0	0	0	0	33,500	104,534	98,687	81,319
Ending Fund Balance June 30	79	97,464	9,755	0	0	0	0	26,034	133,253	147,890	161,828

* 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	39,917	0		0	0			39,917	39,917	38,827
	2								0	0	0
	3	39,917	0		0	0			39,917	39,917	38,827
	4								0	0	0
	5								0	0	0
Other City Taxes:											
	6	188	0		0	0			188	188	0
	7								0	0	0
	8								0	0	0
	9								0	0	0
	10								0	0	0
	11								0	0	0
	12	3,278							3,278	3,278	3,143
	13	3,466	0		0	0			3,466	3,466	3,143
	14	390							390	390	430
	15	300							300	300	571
Intergovernmental:											
	16								0	0	0
	17		2,962						2,962	2,962	3,219
	18	584	0	0	0	0		0	584	0	0
	19								0	0	0
	20	584	2,962	0	0	0		0	3,546	2,962	3,219
Charges for Fees & Service:											
	21							29,160	29,160	29,160	16,943
	22								0	0	0
	23								0	0	0
	24								0	0	0
	25								0	0	0
	26								0	0	0
	27	13,118							13,118	8,554	11,811
	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	13,118	0		0	0	0	29,160	42,278	37,714	28,754
	35								0	0	0
	36								0	0	6,160
Miscellaneous											
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
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)											
	43	57,775	2,962	0	0	0	0	29,160	89,897	84,749	81,104
	44	107,761	9,755	0	0	0	0	30,374	147,890	161,828	162,043
	45	165,536	12,717	0	0	0	0	59,534	237,787	246,577	243,147

CITY OF CLAYTON

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	39,917	0		0	0			39,917	39,917	38,827
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	39,917	0		0	0			39,917	39,917	38,827
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	3,466	0		0	0			3,466	3,466	3,143
Licenses & Permits	7	390	0					0	390	390	430
Use of Money and Property	8	300	0	0	0	0	0	0	300	300	571
Intergovernmental	9	584	2,962	0	0	0		0	3,546	2,962	3,219
Charges for Fees & Service	10	13,118	0		0	0	0	29,160	42,278	37,714	28,754
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	0	0		0	0	0	0	0	0	6,160
Sub-Total Revenues	13	57,775	2,962	0	0	0	0	29,160	89,897	84,749	81,104
Other Financing Sources:											
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	0
Total Revenues and Other Sources	17	57,775	2,962	0	0	0	0	29,160	89,897	84,749	81,104
Expenditures & Other Financing Uses											
Public Safety	18	2,900	0	0			0		2,900	2,300	2,820
Public Works	19	16,618	2,962	0			0		19,580	19,240	15,439
Health and Social Services	20	102	0	0			0		102	102	165
Culture and Recreation	21	5,882	0	0			0		5,882	4,662	7,088
Community and Economic Development	22	400	0	0			0		400	400	408
General Government	23	42,170	0	0			0		42,170	39,483	24,078
Debt Service	24	0	0	0	0		0		0	0	0
Capital Projects	25	0	0	0		0	0		0	0	0
Total Government Activities Expenditures	26	68,072	2,962	0	0	0	0		71,034	66,187	49,998
Business Type Proprietary: Enterprise & ISF	27							33,500	33,500	32,500	31,321
Total Gov & Bus Type Expenditures	28	68,072	2,962	0	0	0	0	33,500	104,534	98,687	81,319
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	68,072	2,962	0	0	0	0	33,500	104,534	98,687	81,319
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-10,297	0	0	0	0	0	-4,340	-14,637	-13,938	-215
Beginning Fund Balance July 1	33	107,761	9,755	0	0	0	0	30,374	147,890	161,828	162,043
Ending Fund Balance June 30	34	97,464	9,755	0	0	0	0	26,034	133,253	147,890	161,828

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

City Name: CLAYTON

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

NOTICE OF PUBLIC HEARING BUDGET ESTIMATE

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

DATE POSTED
2/11/2016

City of **CLAYTON** , Iowa

The City Council will conduct a public hearing on the proposed Budget at Clayton City Hall
on 2/22/2016 at 6:00 PM
(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 \$ 8.10000

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.

 563-964-2875
phone number

 Paula Johnson
City Clerk/Finance Officer's NAME

		Budget FY 2017	Re-estimated FY 2016	Actual FY 2015
		(a)	(b)	(c)
Revenues & Other Financing Sources				
Taxes Levied on Property	1	39,917	39,917	38,827
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	3	39,917	39,917	38,827
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	0	0	0
Other City Taxes	6	3,466	3,466	3,143
Licenses & Permits	7	390	390	430
Use of Money and Property	8	300	300	571
Intergovernmental	9	3,546	2,962	3,219
Charges for Fees & Service	10	42,278	37,714	28,754
Special Assessments	11	0	0	0
Miscellaneous	12	0	0	6,160
Other Financing Sources	13	0	0	0
Transfers In	14	0	0	0
Total Revenues and Other Sources	15	89,897	84,749	81,104
Expenditures & Other Financing Uses				
Public Safety	16	2,900	2,300	2,820
Public Works	17	19,580	19,240	15,439
Health and Social Services	18	102	102	165
Culture and Recreation	19	5,882	4,662	7,088
Community and Economic Development	20	400	400	408
General Government	21	42,170	39,483	24,078
Debt Service	22	0	0	0
Capital Projects	23	0	0	0
Total Government Activities Expenditures	24	71,034	66,187	49,998
Business Type / Enterprises	25	33,500	32,500	31,321
Total ALL Expenditures	26	104,534	98,687	81,319
Transfers Out	27	0	0	0
Total ALL Expenditures/Transfers Out	28	104,534	98,687	81,319
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	29	-14,637	-13,938	-215
Beginning Fund Balance July 1	30	147,890	161,828	162,043
Ending Fund Balance June 30	31	133,253	147,890	161,828

AFFIDAVIT OF POSTING

City of CLAYTON, 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 CLAYTON was posted on February 11, 2016 at the following locations:

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

Location #1

Location #2

Location #3

Attested to on behalf of the City of CLAYTON by:

[Paula Johnson](#)

Print Name

Signature

Date

