

# 93-891

## Adoption of Budget and Certification of City Taxes

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

Resolution No.: 2016-3

The City of: Clio County Name: WAYNE

Date Budget Adopted: 3/3/2016  
(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) 876-6312  
Telephone Number

\_\_\_\_\_  
Signature

County Auditor Date Stamp

### January 1, 2015 Property Valuations

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	2a <u>1,838,832</u>	2b <u>1,830,829</u>	80
<b>DEBT SERVICE</b>	3a <u>1,838,832</u>	3b <u>1,830,829</u>	
Ag Land	4a <u>153,242</u>		
	4b <u>153,242</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 14,893	14,828	43 8.09916
(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>14,893</b>	<b>14,828</b>	
384.1	3.00375	Ag Land	26 460	460	63 3.00375
		<b>Total General Fund Tax Levies (25 + 26)</b>	27 <b>15,353</b>	<b>15,288</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	Debt Service Levy <b>76.10(6)</b>	40 <b>0</b>	<b>0</b>	70 <b>0</b>
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41	0	71 0
		<b>Total Property Taxes (27+39+40+41)</b>	42 <b>15,353</b>	<b>15,288</b>	72 <b>8.09916</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

**Clio**

		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	33,996	10,995	0	0	0	0	44,991	659	45,650
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	19,886	5,715	0	0	0	0	25,601	7,691	33,292
Actual Expenditures Except End Bal (pg 12, line 259) *	3	13,242	4,499	0	0	0	0	17,741	8,048	25,789
Ending Fund Balance June 30 (pg 12, line 261) *	4	40,640	12,211	0	0	0	0	52,851	302	53,153
<b>(2)</b>										
<b>** Re-Estimated FY 2016</b>										
Beginning Fund Balance	5	40,640	12,211	0	0	0	0	52,851	302	53,153
Re-Est Revenues	6	19,620	5,000	0	0	0	0	24,620	8,300	32,920
Re-Est Expenditures	7	15,037	4,056	0	0	0	0	19,093	8,100	27,193
Ending Fund Balance	8	45,223	13,155	0	0	0	0	58,378	502	58,880
<b>(3)</b>										
<b>** Budget FY 2017</b>										
Beginning Fund Balance	9	45,223	13,155	0	0	0	0	58,378	502	58,880
Revenues	10	20,518	4,800	0	0	0	0	25,318	9,000	34,318
Expenditures	11	13,930	4,800	0	0	0	0	18,730	8,500	27,230
Ending Fund Balance	12	51,811	13,155	0	0	0	0	64,966	1,002	65,968

\* 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		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>PUBLIC SAFETY</b>											
Police Department/Crime Prevention	1								0	0	0
Jail	2	2,500							2,500	2,400	2,600
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	700							700	500	500
Ambulance	6								0	0	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	3,200	0				0		3,200	2,900	3,100
<b>PUBLIC WORKS</b>											
Roads, Bridges, & Sidewalks	12	2,000	1,600						3,600	2,000	2,909
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		2,950						2,950	2,856	2,856
Traffic Control and Safety	15								0	0	0
Snow Removal	16		250						250	200	240
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	300							300	300	650
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	2,300	4,800				0		7,100	5,356	6,655
<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								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
<b>CULTURE &amp; RECREATION</b>											
Library Services	31								0	0	0
Museum, Band and Theater	32								0	0	0
Parks	33	3,000							3,000	3,000	1,591
Recreation	34								0	0	0
Cemetery	35	1,000							1,000	1,000	1,000
Community Center, Zoo, & Marina	36								0	0	0
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	4,000	0				0		4,000	4,000	2,591

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)
<b>COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>												
Community Beautification	39									0	0	0
Economic Development	40		200							200	200	200
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		200	0	0			0		200	200	200
<b>GENERAL GOVERNMENT</b>												
Mayor, Council, & City Manager	46		175							175	200	144
Clerk, Treasurer, & Finance Adm.	47		300							300	300	282
Elections	48									0	732	0
Legal Services & City Attorney	49		25							25	25	0
City Hall & General Buildings	50		700							700	1,550	1,636
Tort Liability	51		1,200							1,200	2,000	1,171
Other General Government	52		30							30	30	162
TOTAL (lines 46 - 52)	53		2,430	0	0			0		2,430	4,837	3,395
<b>DEBT SERVICE</b>	54									0	0	0
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</b> (lines 11+22+30+38+45+53+54+57)	58		12,130	4,800	0	0	0	0		16,930	17,293	15,941
<b>BUSINESS TYPE ACTIVITIES</b>												
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>												
Water Utility	59									0	0	0
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							8,500		8,500	8,100	8,048
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							8,500		8,500	8,100	8,048
<b>TOTAL ALL EXPENDITURES (lines 58+74)</b>	74		12,130	4,800	0	0	0	0	8,500	25,430	25,393	23,989
Regular Transfers Out	75		1,800							1,800	1,800	1,800
Internal TIF Loan / Repayment Transfers Out	76									0	0	0
<b>Total ALL Transfers Out</b>	77		1,800	0	0	0	0	0	0	1,800	1,800	1,800
<b>Total Expenditures &amp; Fund Transfers Out (lines 75+76)</b>	78		13,930	4,800	0	0	0	0	8,500	27,230	27,193	25,789
<b>Ending Fund Balance June 30</b>	79		51,811	13,155	0	0	0	0	1,002	65,968	58,880	53,153

\* 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)
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>											
	1	15,288	0		0	0			15,288	14,550	13,952
	2								0	0	0
	3	15,288	0		0	0			15,288	14,550	13,952
	4								0	0	0
	5								0	0	0
Other City Taxes:											
	6	65	0		0	0			65	0	0
	7								0	0	0
	8								0	0	0
	9								0	0	0
	10								0	0	0
	11								0	0	0
	12	5,000							5,000	4,800	5,153
	13	5,065	0		0	0			5,065	4,800	5,153
	14								0	0	0
	15	90							90	150	124
Intergovernmental:											
	16								0	0	0
	17		4,800						4,800	5,000	4,515
	18	0	0	0	0	0		0	0	0	0
	19								0	0	0
	20	0	4,800	0	0	0		0	4,800	5,000	4,515
Charges for Fees & Service:											
	21								0	0	0
	22								0	0	0
	23								0	0	0
	24								0	0	0
	25								0	0	0
	26								0	0	0
	27							7,200	7,200	6,500	5,841
	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	7,200	7,200	6,500	5,841
	35								0	0	0
	36	75							75	120	1,907
Other Financing Sources:											
	37							1,800	1,800	1,800	1,800
	38								0	0	0
	39	0	0	0	0	0	0	1,800	1,800	1,800	1,800
	40								0	0	0
	41								0	0	0
	42	0	0	0	0	0	0	1,800	1,800	1,800	1,800
<b>Total Revenues except for beginning fund balance</b>											
	43	20,518	4,800	0	0	0	0	9,000	34,318	32,920	33,292
	44	45,223	13,155	0	0	0	0	502	58,880	53,153	45,650
	45	65,741	17,955	0	0	0	0	9,502	93,198	86,073	78,942

CITY OF

Clio

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	15,288	0		0	0			15,288	14,550	13,952
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	15,288	0		0	0			15,288	14,550	13,952
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	5,065	0		0	0			5,065	4,800	5,153
Licenses & Permits	7	0	0					0	0	0	0
Use of Money and Property	8	90	0	0	0	0	0	0	90	150	124
Intergovernmental	9	0	4,800	0	0	0		0	4,800	5,000	4,515
Charges for Fees & Service	10	0	0		0	0		7,200	7,200	6,500	5,841
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	75	0		0	0		0	75	120	1,907
Sub-Total Revenues	13	20,518	4,800	0	0	0	0	7,200	32,518	31,120	31,492
<b>Other Financing Sources:</b>											
Total Transfers In	14	0	0	0	0	0		1,800	1,800	1,800	1,800
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	20,518	4,800	0	0	0	0	9,000	34,318	32,920	33,292
<b>Expenditures &amp; Other Financing Uses</b>											
Public Safety	18	3,200	0	0			0		3,200	2,900	3,100
Public Works	19	2,300	4,800	0			0		7,100	5,356	6,655
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	4,000	0	0			0		4,000	4,000	2,591
Community and Economic Development	22	200	0	0			0		200	200	200
General Government	23	2,430	0	0			0		2,430	4,837	3,395
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	12,130	4,800	0	0	0	0		16,930	17,293	15,941
Business Type Proprietary: Enterprise & ISF	27							8,500	8,500	8,100	8,048
Total Gov & Bus Type Expenditures	28	12,130	4,800	0	0	0	0	8,500	25,430	25,393	23,989
Total Transfers Out	29	1,800	0	0	0	0	0	0	1,800	1,800	1,800
Total ALL Expenditures/Fund Transfers Out	30	13,930	4,800	0	0	0	0	8,500	27,230	27,193	25,789
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	6,588	0	0	0	0	0	500	7,088	5,727	7,503
Beginning Fund Balance July 1	33	45,223	13,155	0	0	0	0	502	58,880	53,153	45,650
Ending Fund Balance June 30	34	51,811	13,155	0	0	0	0	1,002	65,968	58,880	53,153

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

City Name:   Clio  

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









