

83-788

Adoption of Budget and Certification of City Taxes

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

Resolution No.: 031416-01

The City of: Earling

County Name: SHELBY

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.

712-747-2181

Telephone Number

Signature

County Auditor Date Stamp

January 1, 2015 Property Valuations

Last Official Census

	Regular	2a	11,474,027	2b	11,255,504	437
	DEBT SERVICE	3a	11,474,027	3b	11,255,504	
	Ag Land	4a	234,083			
		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 90,039	88,324	43 7.84720
(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 12,556	12,317	52 1.09430
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)	25 102,595	100,641	
384.1	3.00375	Ag Land	26 676	676	63 2.88786
		Total General Fund Tax Levies (25 + 26)	27 103,271	101,317	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		
		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	0	Do Not Add
		Total Special Revenue Levies	39 0	0	
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)	42 103,271	101,317	72 8.94150

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

Earling

		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	154,147	105,538	0	3,679	0	0	263,364	40,031	303,395
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	137,068	67,212	0	3,970	0	0	208,250	98,843	307,093
Actual Expenditures Except End Bal (pg 12, line 259) *	3	126,248	52,216	0	3,970	0	0	182,434	87,290	269,724
Ending Fund Balance June 30 (pg 12, line 261) *	4	164,967	120,534	0	3,679	0	0	289,180	51,584	340,764
(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	164,967	120,534	0	3,679	0	0	289,180	51,584	340,764
Re-Est Revenues	6	126,549	56,881	0	0	0	0	183,430	100,000	283,430
Re-Est Expenditures	7	155,010	63,200	0	0	0	0	218,210	112,000	330,210
Ending Fund Balance	8	136,506	114,215	0	3,679	0	0	254,400	39,584	293,984
(3)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2017										
Beginning Fund Balance	9	136,506	114,215	0	3,679	0	0	254,400	39,584	293,984
Revenues	10	148,877	81,000	0	0	0	0	229,877	100,000	329,877
Expenditures	11	162,340	65,000	0	0	0	0	227,340	112,000	339,340
Ending Fund Balance	12	123,043	130,215	0	3,679	0	0	256,937	27,584	284,521

* 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)
PUBLIC SAFETY											
Police Department/Crime Prevention	1	8,740							8,740	8,740	8,740
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	6,000							6,000	4,120	0
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	14,740	0				0		14,740	12,860	8,740
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	30,000	50,000						80,000	80,000	40,169
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		10,000						10,000	8,200	10,034
Traffic Control and Safety	15								0	0	0
Snow Removal	16		5,000						5,000	5,000	683
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	37,000							37,000	37,000	33,482
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	67,000	65,000				0		132,000	130,200	84,368
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	600							600	600	60
Community Mental Health	28								0	0	0
Other Health and Social Services	29								0	0	0
TOTAL (lines 23 - 29)	30	600	0				0		600	600	60
CULTURE & RECREATION											
Library Services	31								0	0	0
Museum, Band and Theater	32								0	0	0
Parks	33	1,500							1,500	1,500	459
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	1,500	0				0		1,500	1,500	459

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								0	0	0
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	0	0	0			0		0	0	0
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46	4,000							4,000	4,000	3,059
Clerk, Treasurer, & Finance Adm.	47	12,000							12,000	10,000	13,236
Elections	48	0							0	550	0
Legal Services & City Attorney	49	1,500							1,500	1,500	805
City Hall & General Buildings	50	10,000							10,000	10,000	6,841
Tort Liability	51	21,000							21,000	17,000	21,593
Other General Government	52	30,000							30,000	30,000	39,303
TOTAL (lines 46 - 52)	53	78,500	0	0			0		78,500	73,050	84,837
DEBT SERVICE	54								0	0	3,970
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 (lines 11+22+30+38+45+53+54+57)	58	162,340	65,000	0	0	0	0		227,340	218,210	182,434
BUSINESS TYPE ACTIVITIES											
Proprietary: Enterprise & Budgeted ISF											
Water Utility	59						55,000		55,000	55,000	49,008
Sewer Utility	60						50,000		50,000	50,000	38,282
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						0		0	0	0
Other Business Type (city hosp., ISF, parking, etc.)	69						0		0	0	0
Enterprise DEBT SERVICE	70						7,000		7,000	7,000	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						112,000		112,000	112,000	87,290
TOTAL ALL EXPENDITURES (lines 58+74)	74	162,340	65,000	0	0	0	0	112,000	339,340	330,210	269,724
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	162,340	65,000	0	0	0	0	112,000	339,340	330,210	269,724
Ending Fund Balance June 30	79	123,043	130,215	0	3,679	0	0	27,584	284,521	293,984	340,764

* 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	101,317	0		0	0			101,317	84,944	93,112
	2								0	0	0
	3	101,317	0		0	0			101,317	84,944	93,112
	4								0	0	0
	5								0	0	0
Other City Taxes:											
	6	1,954	0		0	0			1,954	1,814	0
	7								0	0	0
	8								0	0	0
	9								0	0	0
	10								0	0	0
	11								0	0	0
	12	8,553	24,000						32,553	32,553	38,227
	13	10,507	24,000		0	0			34,507	34,367	38,227
	14	1,500							1,500	250	1,583
	15	3,000							3,000	0	0
Intergovernmental:											
	16								0	0	0
	17		57,000						57,000	32,881	38,541
	18	1,273	0	0	0	0		0	1,273	98	1,728
	19								0	0	0
	20	1,273	57,000	0	0	0		0	58,273	32,979	40,269
Charges for Fees & Service:											
	21							50,000	50,000	50,000	48,674
	22							50,000	50,000	50,000	50,169
	23								0	0	0
	24								0	0	0
	25								0	0	0
	26								0	0	0
	27	30,780							30,780	30,390	31,775
	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	30,780	0		0	0	0	100,000	130,780	130,390	130,618
	35								0	0	0
	36	500			0				500	500	3,284
Other Financing Sources:											
	37							0	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	148,877	81,000	0	0	0	0	100,000	329,877	283,430	307,093
	44	136,506	114,215	0	3,679	0	0	39,584	293,984	340,764	303,395
	45	285,383	195,215	0	3,679	0	0	139,584	623,861	624,194	610,488

CITY OF

Earling

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	101,317	0		0	0			101,317	84,944	93,112
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	101,317	0		0	0			101,317	84,944	93,112
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	10,507	24,000		0	0			34,507	34,367	38,227
Licenses & Permits	7	1,500	0					0	1,500	250	1,583
Use of Money and Property	8	3,000	0	0	0	0	0	0	3,000	0	0
Intergovernmental	9	1,273	57,000	0	0	0		0	58,273	32,979	40,269
Charges for Fees & Service	10	30,780	0		0	0		100,000	130,780	130,390	130,618
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	500	0		0	0		0	500	500	3,284
Sub-Total Revenues	13	148,877	81,000	0	0	0	0	100,000	329,877	283,430	307,093
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
Total Revenues and Other Sources	17	148,877	81,000	0	0	0	0	100,000	329,877	283,430	307,093
Expenditures & Other Financing Uses											
Public Safety	18	14,740	0	0			0		14,740	12,860	8,740
Public Works	19	67,000	65,000	0			0		132,000	130,200	84,368
Health and Social Services	20	600	0	0			0		600	600	60
Culture and Recreation	21	1,500	0	0			0		1,500	1,500	459
Community and Economic Development	22	0	0	0			0		0	0	0
General Government	23	78,500	0	0			0		78,500	73,050	84,837
Debt Service	24	0	0	0	0		0		0	0	3,970
Capital Projects	25	0	0	0		0	0		0	0	0
Total Government Activities Expenditures	26	162,340	65,000	0	0	0	0		227,340	218,210	182,434
Business Type Proprietary: Enterprise & ISF	27							112,000	112,000	112,000	87,290
Total Gov & Bus Type Expenditures	28	162,340	65,000	0	0	0	0	112,000	339,340	330,210	269,724
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	162,340	65,000	0	0	0	0	112,000	339,340	330,210	269,724
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-13,463	16,000	0	0	0	0	-12,000	-9,463	-46,780	37,369
Beginning Fund Balance July 1	33	136,506	114,215	0	3,679	0	0	39,584	293,984	340,764	303,395
Ending Fund Balance June 30	34	123,043	130,215	0	3,679	0	0	27,584	284,521	293,984	340,764

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

City Name: Earling

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

LONG TERM DEBT SCHEDULE
GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS
PAGE 2

City Name: Earling

USE THIS PAGE ONLY AFTER FILLING LINES 1 THRU 30 ABOVE.

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)
(121)		NO SELECTION						0		0
(122)		NO SELECTION						0		0
(123)		NO SELECTION						0		0
(124)		NO SELECTION						0		0
(125)		NO SELECTION						0		0
(126)		NO SELECTION						0		0
(127)		NO SELECTION						0		0
(128)		NO SELECTION						0		0
(129)		NO SELECTION						0		0
(130)		NO SELECTION						0		0
(131)		NO SELECTION						0		0
(132)		NO SELECTION						0		0
(133)		NO SELECTION						0		0
(134)		NO SELECTION						0		0
(135)		NO SELECTION						0		0
(136)		NO SELECTION						0		0
(137)		NO SELECTION						0		0
(138)		NO SELECTION						0		0
(139)		NO SELECTION						0		0
(140)		NO SELECTION						0		0
(141)		NO SELECTION						0		0
(142)		NO SELECTION						0		0
(143)		NO SELECTION						0		0
(144)		NO SELECTION						0		0
(145)		NO SELECTION						0		0
(146)		NO SELECTION						0		0
(147)		NO SELECTION						0		0
(148)		NO SELECTION						0		0
(149)		NO SELECTION						0		0
(150)		NO SELECTION						0		0
					0	0	0	0	0	0

