

# 85-817

## Adoption of Budget and Certification of City Taxes

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

Resolution No.: \_\_\_\_\_

The City of: Kelley

County Name: STORY

Date Budget Adopted: 3/8/2016

(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.

515-769-2213

Telephone Number

Signature

County Auditor Date Stamp

### January 1, 2015 Property Valuations

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	2a <u>7,766,870</u>	2b <u>7,637,945</u>	309
DEBT SERVICE	3a <u>7,766,870</u>	3b <u>7,637,945</u>	
Ag Land	4a <u>398,960</u>		
	4b <u>398,960</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 62,912	61,867	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 1,049	1,031	47 0.13500
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 5,400	5,310	52 0.69526
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>69,361</b>	<b>68,208</b>	
384.1	3.00375	Ag Land	26 1,198	1,198	63 3.00375
		<b>Total General Fund Tax Levies (25 + 26)</b>	27 <b>70,559</b>	<b>69,406</b>	<b>Do Not Add</b>
		Special Revenue Levies			
384.8	0.27000	Emergency (if general fund at levy limit)	28 2,097	2,062	64 0.27000
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>2,097</b>	<b>2,062</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>2,097</b>	<b>2,062</b>	
384.4	Amt Nec	Debt Service Levy	40 76.10(6)	0	40 0
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41	0	41 0
		<b>Total Property Taxes (27+39+40+41)</b>	42 <b>72,656</b>	<b>71,468</b>	72 <b>9.20026</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

**Kelley**

		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	167,887	99,392	0	0	2,128	83,613	353,020	83,012	436,032
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	144,927	20,890	0	0	787	0	166,604	113,593	280,197
Actual Expenditures Except End Bal (pg 12, line 259) *	3	93,738	1,006	0	0	0	0	94,744	199,741	294,485
Ending Fund Balance June 30 (pg 12, line 261) *	4	219,076	119,276	0	0	2,915	83,613	424,880	-3,136	421,744
<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	219,076	119,276	0	0	2,915	83,613	424,880	-3,136	421,744
Re-Est Revenues	6	111,360	56,838	0	0	0	0	168,198	187,180	355,378
Re-Est Expenditures	7	122,358	37,151	0	0	61,000	0	220,509	381,746	602,255
Ending Fund Balance	8	208,078	138,963	0	0	-58,085	83,613	372,569	-197,702	174,867
<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	208,078	138,963	0	0	-58,085	83,613	372,569	-197,702	174,867
Revenues	10	115,488	77,664	0	0	0	0	193,152	440,000	633,152
Expenditures	11	95,313	87,654	0	0	0	0	182,967	428,000	610,967
Ending Fund Balance	12	228,253	128,973	0	0	-58,085	83,613	382,754	-185,702	197,052

\* 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	17,560							17,560	17,118	16,550
Jail	2	0							0	0	0
Emergency Management	3								0	1,000	0
Flood Control	4								0	0	0
Fire Department	5	5,740							5,740	5,744	0
Ambulance	6								0	0	0
Building Inspections	7	1,200							1,200	1,500	0
Miscellaneous Protective Services	8								0	0	0
Animal Control	9	150							150	100	0
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	24,650	0				0		24,650	25,462	16,550
<b>PUBLIC WORKS</b>											
Roads, Bridges, & Sidewalks	12		29,975						29,975	16,600	2,716
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		6,100						6,100	6,750	5,952
Traffic Control and Safety	15		500						500	500	3,966
Snow Removal	16		10,650						10,650	10,650	0
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	3,046							3,046	2,812	0
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	3,046	47,225				0		50,271	37,312	12,634
<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	100							100	100	0
Community Mental Health	28								0	0	0
Other Health and Social Services	29	350							350	350	1,750
TOTAL (lines 23 - 29)	30	450	0				0		450	450	1,750
<b>CULTURE &amp; RECREATION</b>											
Library Services	31	1,297							1,297	1,220	1,144
Museum, Band and Theater	32								0	0	0
Parks	33	13,340							13,340	13,340	8,813
Recreation	34								0	0	810
Cemetery	35	10,340							10,340	4,690	3,677
Community Center, Zoo, & Marina	36	3,000							3,000	3,000	235
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	27,977	0				0		27,977	22,250	14,679

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	400							400	250	191
Economic Development	40	500							500	740	6,744
Housing and Urban Renewal	41	240							240	0	0
Planning & Zoning	42	100							100	100	0
Other Com & Econ Development	43								0	0	0
	44										
<b>TOTAL (lines 39 - 44)</b>	45	1,240	0	0			0		1,240	1,090	6,935
<b>GENERAL GOVERNMENT</b>											
Mayor, Council, & City Manager	46	2,500							2,500	4,280	5,456
Clerk, Treasurer, & Finance Adm.	47	20,000							20,000	18,664	25,531
Elections	48								0	1,150	0
Legal Services & City Attorney	49	5,000							5,000	5,000	2,628
City Hall & General Buildings	50	5,000							5,000	5,000	3,581
Tort Liability	51	5,450							5,450	2,750	5,000
Other General Government	52								0	0	0
<b>TOTAL (lines 46 - 52)</b>	53	37,950	0	0			0		37,950	36,844	42,196
<b>DEBT SERVICE</b>	54								0	0	0
Gov Capital Projects	55								0	61,000	0
TIF Capital Projects	56								0	0	0
<b>TOTAL CAPITAL PROJECTS</b>	57	0	0	0			0		0	61,000	0
<b>TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)</b>	58	95,313	47,225	0	0	0	0		142,538	184,408	94,744
<b>BUSINESS TYPE ACTIVITIES</b>											
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>											
Water Utility	59						355,000		355,000	273,123	111,329
Sewer Utility	60						50,000		50,000	85,623	65,716
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	2,203	22,696
Other Business Type (city hosp., ISF, parking, etc.)	69						0		0	0	0
Enterprise DEBT SERVICE	70						23,000		23,000	20,797	0
Enterprise CAPITAL PROJECTS	71						0		0	0	0
Enterprise TIF CAPITAL PROJECTS	72						0		0	0	0
<b>TOTAL Business Type Expenditures (lines 59 - 73)</b>	73						428,000		428,000	381,746	199,741
<b>TOTAL ALL EXPENDITURES (lines 58+74)</b>	74	95,313	47,225	0	0	0	428,000		570,538	566,154	294,485
Regular Transfers Out	75		40,429						40,429	36,101	0
Internal TIF Loan / Repayment Transfers Out	76	0	0						0	0	0
<b>Total ALL Transfers Out</b>	77	0	40,429	0	0	0	0		40,429	36,101	0
<b>Total Expenditures &amp; Fund Transfers Out (lines 75+76)</b>	78	95,313	87,654	0	0	0	428,000		610,967	602,255	294,485
<b>Ending Fund Balance June 30</b>	79	228,253	128,973	0	0	-58,085	83,613	-185,702	197,052	174,867	421,744

\* 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>											
Taxes Levied on Property	1	69,406	2,062		0	0			71,468	70,840	71,864
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	69,406	2,062		0	0			71,468	70,840	71,864
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	1,153	35		0	0			1,188	1,161	0
Utility franchise tax (Iowa Code Chapter 364.2)	7								0	0	958
Parimutuel wager tax	8								0	0	0
Gaming wager tax	9								0	0	0
Mobile Home Taxes	10								0	0	0
Hotel/Motel Taxes	11								0	0	0
Other Local Option Taxes	12		38,332						38,332	34,000	40,116
Subtotal - Other City Taxes (lines 6 thru 12)	13	1,153	38,367		0	0			39,520	35,161	41,074
Licenses & Permits	14	1,290							1,290	590	750
Use of Money & Property	15	2,250							2,250	2,550	2,903
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		37,235						37,235	20,437	20,827
Other State Grants & Reimbursements	18	0	0	0	0	0		305,000	305,000	459	70
Local Grants & Reimbursements	19								0	0	15,174
Subtotal - Intergovernmental (lines 16 thru 19)	20	0	37,235	0	0	0		305,000	342,235	20,896	36,071
Charges for Fees & Service:											
Water Utility	21							32,000	32,000	84,180	26,249
Sewer Utility	22							80,000	80,000	80,000	76,779
Electric Utility	23								0	0	63
Gas Utility	24								0	0	0
Parking	25								0	0	0
Airport	26								0	0	0
Landfill/Garbage	27								0	0	0
Hospital	28								0	0	0
Transit	29								0	0	0
Cable TV, Internet & Telephone	30								0	0	0
Housing Authority	31								0	0	0
Storm Water Utility	32							23,000	23,000	23,000	23,219
Other Fees & Charges for Service	33								0	1,100	680
Subtotal - Charges for Service (lines 21 thru 33)	34	0	0		0	0	0	135,000	135,000	188,280	126,990
Special Assessments	35								0	0	0
Miscellaneous	36	960							960	960	545
Other Financing Sources:											
Regular Operating Transfers In	37	40,429							40,429	36,101	0
Internal TIF Loan Transfers In	38	0	0						0	0	0
Subtotal ALL Operating Transfers In	39	40,429	0	0	0	0	0	0	40,429	36,101	0
Proceeds of Debt (Excluding TIF Internal Borrowing)	40								0	0	0
Proceeds of Capital Asset Sales	41								0	0	0
Subtotal-Other Financing Sources (lines 38 thru 40)	42	40,429	0	0	0	0	0	0	40,429	36,101	0
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43	115,488	77,664	0	0	0	0	440,000	633,152	355,378	280,197
Beginning Fund Balance July 1	44	208,078	138,963	0	0	-58,085	83,613	-197,702	174,867	421,744	436,032
<b>TOTAL REVENUES &amp; BEGIN BALANCE (lines 42+43)</b>	45	<b>323,566</b>	<b>216,627</b>	<b>0</b>	<b>0</b>	<b>-58,085</b>	<b>83,613</b>	<b>242,298</b>	<b>808,019</b>	<b>777,122</b>	<b>716,229</b>

CITY OF

Kelley

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	69,406	2,062		0	0			71,468	70,840	71,864
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	69,406	2,062		0	0			71,468	70,840	71,864
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	1,153	38,367		0	0			39,520	35,161	41,074
Licenses & Permits	7	1,290	0					0	1,290	590	750
Use of Money and Property	8	2,250	0	0	0	0	0	0	2,250	2,550	2,903
Intergovernmental	9	0	37,235	0	0	0		305,000	342,235	20,896	36,071
Charges for Fees & Service	10	0	0		0	0	0	135,000	135,000	188,280	126,990
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	960	0		0	0	0	0	960	960	545
Sub-Total Revenues	13	75,059	77,664	0	0	0	0	440,000	592,723	319,277	280,197
<b>Other Financing Sources:</b>											
Total Transfers In	14	40,429	0	0	0	0	0	0	40,429	36,101	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	115,488	77,664	0	0	0	0	440,000	633,152	355,378	280,197
<b>Expenditures &amp; Other Financing Uses</b>											
Public Safety	18	24,650	0	0			0		24,650	25,462	16,550
Public Works	19	3,046	47,225	0			0		50,271	37,312	12,634
Health and Social Services	20	450	0	0			0		450	450	1,750
Culture and Recreation	21	27,977	0	0			0		27,977	22,250	14,679
Community and Economic Development	22	1,240	0	0			0		1,240	1,090	6,935
General Government	23	37,950	0	0			0		37,950	36,844	42,196
Debt Service	24	0	0	0	0		0		0	0	0
Capital Projects	25	0	0	0		0	0		0	61,000	0
Total Government Activities Expenditures	26	95,313	47,225	0	0	0	0		142,538	184,408	94,744
Business Type Proprietary: Enterprise & ISF	27							428,000	428,000	381,746	199,741
Total Gov & Bus Type Expenditures	28	95,313	47,225	0	0	0	0	428,000	570,538	566,154	294,485
Total Transfers Out	29	0	40,429	0	0	0	0	0	40,429	36,101	0
Total ALL Expenditures/Fund Transfers Out	30	95,313	87,654	0	0	0	0	428,000	610,967	602,255	294,485
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	20,175	-9,990	0	0	0	0	12,000	22,185	-246,877	-14,288
Beginning Fund Balance July 1	33	208,078	138,963	0	0	-58,085	83,613	-197,702	174,867	421,744	436,032
Ending Fund Balance June 30	34	228,253	128,973	0	0	-58,085	83,613	-185,702	197,052	174,867	421,744

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

City Name:   Kelley  

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









