

# 43-407

## Adoption of Budget and Certification of City Taxes

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

Resolution No.: 3/14/2016

The City of: Persia

County Name: HARRISON

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.

712-488-3275

Telephone Number

Signature

County Auditor Date Stamp

### January 1, 2015 Property Valuations

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	2a <u>6,402,123</u>	2b <u>6,168,095</u>	319
<b>DEBT SERVICE</b>	3a <u>6,402,123</u>	3b <u>6,168,095</u>	
Ag Land	4a <u>196,919</u>		
	4b <u></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 51,857	43 49,962	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 21,861	52 21,062	3.41465
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>73,718</b>	<b>71,024</b>	
384.1	3.00375	Ag Land	26 591	63 591	3.00375
		<b>Total General Fund Tax Levies (25 + 26)</b>	27 <b>74,309</b>	<b>71,615</b>	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 5,256	65 5,064	0.82098
Rules	Amt Nec	Other Employee Benefits	31	0	0
		<b>Total Employee Benefit Levies (29,30,31)</b>	32 <b>5,256</b>	<b>5,064</b>	65 <b>0.82098</b>
		<b>Sub Total Special Revenue Levies (28+32)</b>	33 <b>5,256</b>	<b>5,064</b>	
		Valuation			
386	As Req	With Gas & Elec	Without Gas & Elec		
		SSMID 1 (A)	(B)	34	66 0
		SSMID 2 (A)	(B)	35	67 0
		SSMID 3 (A)	(B)	36	68 0
		SSMID 4 (A)	(B)	37	69 0
		SSMID 5 (A)	(B)	555	565 0
		SSMID 6 (A)	(B)	556	566 0
		SSMID 7 (A)	(B)	1177	0
		<b>Total SSMID</b>	38 <b>0</b>	<b>0</b>	Do Not Add
		<b>Total Special Revenue Levies</b>	39 <b>5,256</b>	<b>5,064</b>	
384.4	Amt Nec	Debt Service Levy	40 76.10(6)	70 0	0
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41	71 0	0
		<b>Total Property Taxes (27+39+40+41)</b>	42 <b>79,565</b>	42 <b>76,679</b>	72 <b>12.33563</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 **Persia**

		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	176,540	6,754	0	-60,696	11,815	0	134,413	11,323	145,736
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	124,764	27,743	0	0	93,015	0	245,522	25,192	270,714
Actual Expenditures Except End Bal (pg 12, line 259) *	3	118,839	23,455	0	8,159	117,000	0	267,453	22,460	289,913
Ending Fund Balance June 30 (pg 12, line 261) *	4	182,465	11,042	0	-68,855	-12,170	0	112,482	14,055	126,537
<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	182,465	11,042	0	-68,855	-12,170	0	112,482	14,055	126,537
Re-Est Revenues	6	116,679	35,824	0	0	0	0	152,503	23,140	175,643
Re-Est Expenditures	7	107,769	17,808	0	4,700	0	0	130,277	24,073	154,350
Ending Fund Balance	8	191,375	29,058	0	-73,555	-12,170	0	134,708	13,122	147,830
<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	191,375	29,058	0	-73,555	-12,170	0	134,708	13,122	147,830
Revenues	10	117,712	43,968	0	0	0	0	161,680	23,140	184,820
Expenditures	11	144,162	30,140	0	4,700	0	0	179,002	23,136	202,138
Ending Fund Balance	12	164,925	42,886	0	-78,255	-12,170	0	117,386	13,126	130,512

\* 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	6,380							6,380	6,380	6,380
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	15,000							15,000	9,500	7,749
Ambulance	6	1,000							1,000	500	146
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	22,380	0				0		22,380	16,380	14,275
<b>PUBLIC WORKS</b>											
Roads, Bridges, & Sidewalks	12	42,704	18,000						60,704	36,446	62,790
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		4,656						4,656	4,646	4,771
Traffic Control and Safety	15								0	0	0
Snow Removal	16		5,000						5,000	3,200	3,199
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								0	0	0
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	42,704	27,656				0		70,360	44,292	70,760
<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	13,000							13,000	10,507	8,990
Recreation	34								0	0	0
Cemetery	35	700							700	700	600
Community Center, Zoo, & Marina	36								0	0	0
Other Culture and Recreation	37	500							500	264	214
TOTAL (lines 31 - 37)	38	14,200	0				0		14,200	11,471	9,804

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	550							550	500	100
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										
<b>TOTAL (lines 39 - 44)</b>	45	550	0	0			0		550	500	100
<b>GENERAL GOVERNMENT</b>											
Mayor, Council, & City Manager	46	2,700							2,700	2,400	2,425
Clerk, Treasurer, & Finance Adm.	47	10,550							10,550	10,196	8,992
Elections	48	1,100							1,100	1,036	0
Legal Services & City Attorney	49	700							700	700	450
City Hall & General Buildings	50	24,000							24,000	14,143	12,222
Tort Liability	51	19,377	2,484						21,861	19,874	18,403
Other General Government	52	5,901							5,901	4,585	4,863
<b>TOTAL (lines 46 - 52)</b>	53	64,328	2,484	0			0		66,812	52,934	47,355
<b>DEBT SERVICE</b>	54				4,700				4,700	4,700	8,159
Gov Capital Projects	55								0	0	77,000
TIF Capital Projects	56								0	0	0
<b>TOTAL CAPITAL PROJECTS</b>	57	0	0	0		0	0		0	0	77,000
<b>TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)</b>	58	144,162	30,140	0	4,700	0	0		179,002	130,277	227,453
<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							23,136	23,136	24,073	22,460
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							23,136	23,136	24,073	22,460
<b>TOTAL ALL EXPENDITURES (lines 58+74)</b>	74	144,162	30,140	0	4,700	0	0	23,136	202,138	154,350	249,913
Regular Transfers Out	75								0	0	40,000
Internal TIF Loan / Repayment Transfers Out	76								0	0	0
<b>Total ALL Transfers Out</b>	77	0	0	0	0	0	0	0	0	0	40,000
<b>Total Expenditures &amp; Fund Transfers Out (lines 75+76)</b>	78	144,162	30,140	0	4,700	0	0	23,136	202,138	154,350	289,913
<b>Ending Fund Balance June 30</b>	79	164,925	42,886	0	-78,255	-12,170	0	13,126	130,512	147,830	126,537

\* 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>											
Taxes Levied on Property	1	71,615	5,064		0	0			76,679	71,422	73,350
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	71,615	5,064		0	0			76,679	71,422	73,350
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	2,694	192		0	0			2,886	0	0
Utility franchise tax (Iowa Code Chapter 364.2)	7	300							300	313	329
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	18,365							18,365	18,365	22,151
Subtotal - Other City Taxes (lines 6 thru 12)	13	21,359	192		0	0			21,551	18,678	22,480
Licenses & Permits	14	750							750	1,335	955
Use of Money & Property	15	200							200	196	382
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	50,000
Road Use Taxes	17		38,599						38,599	35,507	27,431
Other State Grants & Reimbursements	18	1,588	113	0	0	0		0	1,701	0	0
Local Grants & Reimbursements	19	21,050							21,050	22,115	22,883
Subtotal - Intergovernmental (lines 16 thru 19)	20	22,638	38,712	0	0	0		0	61,350	57,622	100,314
Charges for Fees & Service:											
Water Utility	21								0	0	0
Sewer Utility	22								0	0	0
Electric Utility	23								0	0	0
Gas Utility	24								0	0	0
Parking	25								0	0	0
Airport	26								0	0	0
Landfill/Garbage	27							23,140	23,140	23,140	25,192
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								0	0	0
Other Fees & Charges for Service	33	1,000							1,000	601	1,893
Subtotal - Charges for Service (lines 21 thru 33)	34	1,000	0		0	0	0	23,140	24,140	23,741	27,085
Special Assessments	35								0	0	0
Miscellaneous	36	150							150	2,649	6,148
Other Financing Sources:											
Regular Operating Transfers In	37								0	0	40,000
Internal TIF Loan Transfers In	38								0	0	0
Subtotal ALL Operating Transfers In	39	0	0	0	0	0	0	0	0	0	40,000
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	0	0	0	0	0	0	0	0	0	40,000
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43	117,712	43,968	0	0	0	0	23,140	184,820	175,643	270,714
Beginning Fund Balance July 1	44	191,375	29,058	0	-73,555	-12,170	0	13,122	147,830	126,537	145,736
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	309,087	73,026	0	-73,555	-12,170	0	36,262	332,650	302,180	416,450

CITY OF

Persia

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	71,615	5,064		0	0			76,679	71,422	73,350
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	71,615	5,064		0	0			76,679	71,422	73,350
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	21,359	192		0	0			21,551	18,678	22,480
Licenses & Permits	7	750	0					0	750	1,335	955
Use of Money and Property	8	200	0	0	0	0	0	0	200	196	382
Intergovernmental	9	22,638	38,712	0	0	0		0	61,350	57,622	100,314
Charges for Fees & Service	10	1,000	0		0	0		23,140	24,140	23,741	27,085
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	150	0		0	0		0	150	2,649	6,148
Sub-Total Revenues	13	117,712	43,968	0	0	0	0	23,140	184,820	175,643	230,714
<b>Other Financing Sources:</b>											
Total Transfers In	14	0	0	0	0	0	0	0	0	0	40,000
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
<b>Total Revenues and Other Sources</b>	<b>17</b>	<b>117,712</b>	<b>43,968</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>23,140</b>	<b>184,820</b>	<b>175,643</b>	<b>270,714</b>
<b>Expenditures &amp; Other Financing Uses</b>											
Public Safety	18	22,380	0	0			0		22,380	16,380	14,275
Public Works	19	42,704	27,656	0			0		70,360	44,292	70,760
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	14,200	0	0			0		14,200	11,471	9,804
Community and Economic Development	22	550	0	0			0		550	500	100
General Government	23	64,328	2,484	0			0		66,812	52,934	47,355
Debt Service	24	0	0	0	4,700		0		4,700	4,700	8,159
Capital Projects	25	0	0	0		0	0		0	0	77,000
<b>Total Government Activities Expenditures</b>	<b>26</b>	<b>144,162</b>	<b>30,140</b>	<b>0</b>	<b>4,700</b>	<b>0</b>	<b>0</b>		<b>179,002</b>	<b>130,277</b>	<b>227,453</b>
Business Type Proprietary: Enterprise & ISF	27							23,136	23,136	24,073	22,460
<b>Total Gov &amp; Bus Type Expenditures</b>	<b>28</b>	<b>144,162</b>	<b>30,140</b>	<b>0</b>	<b>4,700</b>	<b>0</b>	<b>0</b>	<b>23,136</b>	<b>202,138</b>	<b>154,350</b>	<b>249,913</b>
<b>Total Transfers Out</b>	<b>29</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>40,000</b>
<b>Total ALL Expenditures/Fund Transfers Out</b>	<b>30</b>	<b>144,162</b>	<b>30,140</b>	<b>0</b>	<b>4,700</b>	<b>0</b>	<b>0</b>	<b>23,136</b>	<b>202,138</b>	<b>154,350</b>	<b>289,913</b>
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-26,450	13,828	0	-4,700	0	0	4	-17,318	21,293	-19,199
<b>Beginning Fund Balance July 1</b>	<b>33</b>	<b>191,375</b>	<b>29,058</b>	<b>0</b>	<b>-73,555</b>	<b>-12,170</b>	<b>0</b>	<b>13,122</b>	<b>147,830</b>	<b>126,537</b>	<b>145,736</b>
<b>Ending Fund Balance June 30</b>	<b>34</b>	<b>164,925</b>	<b>42,886</b>	<b>0</b>	<b>-78,255</b>	<b>-12,170</b>	<b>0</b>	<b>13,126</b>	<b>130,512</b>	<b>147,830</b>	<b>126,537</b>



