

44-417

Adoption of Budget and Certification of City Taxes

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

Resolution No.: 2016-01

The City of: Salem

County Name: HENRY

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.

319-258-4531

Telephone Number

Signature

County Auditor Date Stamp

January 1, 2015 Property Valuations

Last Official Census

	Regular	2a	5,233,640	2b	5,030,424	383
	DEBT SERVICE	3a	5,233,640	3b	5,030,424	
	Ag Land	4a	105,409			
		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 42,392	40,746	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 21,000	20,185	52 4.01250
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 63,392	60,931	
384.1	3.00375	Ag Land	26 317	317	63 3.00375
		Total General Fund Tax Levies (25 + 26)	27 63,709	61,248	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 8,245	7,925	1.57539
Rules	Amt Nec	Other Employee Benefits	31 10,863	10,441	2.07561
		Total Employee Benefit Levies (29,30,31)	32 19,108	18,366	65 3.65100
		Sub Total Special Revenue Levies (28+32)	33 19,108	18,366	
		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	Do Not Add
		Total Special Revenue Levies	39 19,108	18,366	
384.4	Amt Nec	Debt Service Levy	40 76.10(6)	0	70 0
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41	0	71 0
		Total Property Taxes (27+39+40+41)	42 82,817	79,614	72 15.76350

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 **Salem**

		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	7,090	42,722	0	0	23,944	0	73,756	157,152	230,908
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	116,322	30,502	0	0	29,099	0	175,923	160,445	336,368
Actual Expenditures Except End Bal (pg 12, line 259) *	3	128,650	46,343	0	0	10,330	0	185,323	154,532	339,855
Ending Fund Balance June 30 (pg 12, line 261) *	4	-5,238	26,881	0	0	42,713	0	64,356	163,065	227,421
(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	-5,238	26,881	0	0	42,713	0	64,356	163,065	227,421
Re-Est Revenues	6	120,508	49,108	0	33,000	31,000	0	233,616	0	233,616
Re-Est Expenditures	7	147,000	50,000	0	0	0	0	197,000	0	197,000
Ending Fund Balance	8	-31,730	25,989	0	33,000	73,713	0	100,972	163,065	264,037
(3)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2017										
Beginning Fund Balance	9	-31,730	25,989	0	33,000	73,713	0	100,972	163,065	264,037
Revenues	10	63,709	19,108	0	0	0	0	82,817	0	82,817
Expenditures	11	84,000	50,000	0	0	0	0	134,000	0	134,000
Ending Fund Balance	12	-52,021	-4,903	0	33,000	73,713	0	49,789	163,065	212,854

* 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	0
Flood Control	4								0	0	0
Fire Department	5	42,500							42,500	42,500	23,231
Ambulance	6								0	0	0
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	0	0
Animal Control	9								0	0	80
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	42,500	0				0		42,500	42,500	23,311
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12		40,000						40,000	40,000	51,634
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		10,000						10,000	10,000	6,773
Traffic Control and Safety	15								0	0	0
Snow Removal	16								0	5,000	2,616
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	38,000	30,715
Other Public Works	21								0	20,000	0
TOTAL (lines 12 - 21)	22	0	50,000				0		50,000	113,000	91,738
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								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
CULTURE & RECREATION											
Library Services	31	10,000							10,000	10,000	9,950
Museum, Band and Theater	32	2,500							2,500	2,500	0
Parks	33	5,000							5,000	5,000	3,842
Recreation	34	500							500	500	0
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36								0	0	2,250
Other Culture and Recreation	37	700							700	700	0
TOTAL (lines 31 - 37)	38	18,700	0				0		18,700	18,700	16,042

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)
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		3,500							3,500	3,500	3,400
Clerk, Treasurer, & Finance Adm.	47		2,500							2,500	2,500	1,423
Elections	48		800							800	800	0
Legal Services & City Attorney	49		6,000							6,000	6,000	2,750
City Hall & General Buildings	50		5,000							5,000	5,000	7,218
Tort Liability	51									0	0	0
Other General Government	52		5,000							5,000	5,000	39,441
TOTAL (lines 46 - 52)	53		22,800	0	0			0		22,800	22,800	54,232
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	0
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58		84,000	50,000	0	0	0	0		134,000	197,000	185,323
BUSINESS TYPE ACTIVITIES												
Proprietary: Enterprise & Budgeted ISF												
Water Utility	59									0	0	83,419
Sewer Utility	60									0	0	15,978
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								0	0	0	99,397
TOTAL ALL EXPENDITURES (lines 58+74)	74		84,000	50,000	0	0	0	0	0	134,000	197,000	284,720
Regular Transfers Out	75									0	0	55,135
Internal TIF Loan / Repayment Transfers Out	76									0	0	0
Total ALL Transfers Out	77		0	0	0	0	0	0	0	0	0	55,135
Total Expenditures & Fund Transfers Out (lines 75+76)	78		84,000	50,000	0	0	0	0	0	134,000	197,000	339,855
Ending Fund Balance June 30	79		-52,021	-4,903	0	33,000	73,713	0	163,065	212,854	264,037	227,421

* 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											
Taxes Levied on Property	1	61,248	18,366		0	0			79,614	77,204	61,665
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	61,248	18,366		0	0			79,614	77,204	61,665
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	2,461	742		0	0			3,203	3,257	0
Utility franchise tax (Iowa Code Chapter 364.2)	7								0	0	0
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								0	31,000	29,099
Subtotal - Other City Taxes (lines 6 thru 12)	13	2,461	742		0	0			3,203	34,257	29,099
Licenses & Permits	14								0	955	585
Use of Money & Property	15								0	0	3,440
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17								0	30,000	30,502
Other State Grants & Reimbursements	18	0	0	0	0	0		0	0	0	0
Local Grants & Reimbursements	19								0	15,200	13,490
Subtotal - Intergovernmental (lines 16 thru 19)	20	0	0	0	0	0		0	0	45,200	43,992
Charges for Fees & Service:											
Water Utility	21								0	0	82,388
Sewer Utility	22								0	0	21,252
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								0	43,000	36,262
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								0	33,000	0
Subtotal - Charges for Service (lines 21 thru 33)	34	0	0		0	0	0	0	0	76,000	139,902
Special Assessments	35								0	0	0
Miscellaneous	36								0	0	2,550
Other Financing Sources:											
Regular Operating Transfers In	37								0	0	55,135
Internal TIF Loan Transfers In	38								0	0	0
Subtotal ALL Operating Transfers In	39	0	0	0	0	0	0	0	0	0	55,135
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	55,135
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43	63,709	19,108	0	0	0	0	0	82,817	233,616	336,368
Beginning Fund Balance July 1	44	-31,730	25,989	0	33,000	73,713	0	163,065	264,037	227,421	230,908
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	31,979	45,097	0	33,000	73,713	0	163,065	346,854	461,037	567,276

CITY OF Salem

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	61,248	18,366		0	0			79,614	77,204	61,665
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	61,248	18,366		0	0			79,614	77,204	61,665
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	2,461	742		0	0			3,203	34,257	29,099
Licenses & Permits	7	0	0					0	0	955	585
Use of Money and Property	8	0	0	0	0	0	0	0	0	0	3,440
Intergovernmental	9	0	0	0	0	0		0	0	45,200	43,992
Charges for Fees & Service	10	0	0		0	0	0	0	0	76,000	139,902
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	0	0		0	0	0	0	0	0	2,550
Sub-Total Revenues	13	63,709	19,108	0	0	0	0	0	82,817	233,616	281,233
Other Financing Sources:											
Total Transfers In	14	0	0	0	0	0	0	0	0	0	55,135
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	63,709	19,108	0	0	0	0	0	82,817	233,616	336,368
Expenditures & Other Financing Uses											
Public Safety	18	42,500	0	0			0		42,500	42,500	23,311
Public Works	19	0	50,000	0			0		50,000	113,000	91,738
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	18,700	0	0			0		18,700	18,700	16,042
Community and Economic Development	22	0	0	0			0		0	0	0
General Government	23	22,800	0	0			0		22,800	22,800	54,232
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	84,000	50,000	0	0	0	0	0	134,000	197,000	185,323
Business Type Proprietary: Enterprise & ISF	27							0	0	0	99,397
Total Gov & Bus Type Expenditures	28	84,000	50,000	0	0	0	0	0	134,000	197,000	284,720
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	55,135
Total ALL Expenditures/Fund Transfers Out	30	84,000	50,000	0	0	0	0	0	134,000	197,000	339,855
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-20,291	-30,892	0	0	0	0	0	-51,183	36,616	-3,487
Beginning Fund Balance July 1	33	-31,730	25,989	0	33,000	73,713	0	163,065	264,037	227,421	230,908
Ending Fund Balance June 30	34	-52,021	-4,903	0	33,000	73,713	0	163,065	212,854	264,037	227,421

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

City Name: Salem

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

