

Resolution 2024-06
ADOPTED BUDGET CERTIFICATE

To: Clermont City Council

At a meeting of the Clermont City Council, held after public hearing as
(Governing Board)
required by law, on 4/22/2024, the proposed budget for 2024-2025
(xx/xx/xx) (specify fiscal or calendar and year)
was adopted as summarized and attached hereto.

Telephone
Area Code 563-423-7295 Jenean Niedert, MMC, ICMC City Clerk
(signature)

Address 505 Larrabee Street P.O. Box 6
Clermont, IA 52135

Record of Public Hearing and Adoption of Budget:

On 4/22/2025, the Clermont City Council met for the purpose
(xx/xx/xx)
of conducting a public hearing on the proposed 2024-2025 budget as published. Notice of time and place of
(specify fiscal or calendar and year)
hearing had been published on 4/10/2024 in the The Fayette Co. Union and the affidavit of publication
(xx/xx/xx) (newspaper)
was available to file with the City Council.
The budget estimate was considered and taxpayers and residents heard for and against said estimate were as follows:
None

After giving opportunity for all desiring to be heard, the Board adopted the following budget resolution:
A RESOLUTION ADOPTING THE BUDGET FOR 2024-2025 YEAR ENDING 6/30/2025
(specify fiscal or calendar) (xx/xx/xx)

BE IT RESOLVED by the Clermont City Council: The budget for 2024-2025
(specify fiscal or calendar)
ending 6/30/2025 as set forth in the Adopted Budget Summary and in the detailed budget in
(xx/xx/xx)
support thereof showing the estimated revenues and expenditures for said budget year in accordance with the summary
and detail as adopted.

Passed and approved on, 4/22/2025 by the following vote: (list names)
(xx/xx/xx)

Ayes: Schott, Schrader
Larson, Cummings
Mitts

Nays: _____
Absent: _____

James J. Malt
(signature)
Jenean Niedert
(signature)

Mayor James Malt
Jenean Niedert, MMC, ICMC
City Clerk



FISCAL YEAR JULY 1, 2024 - JUNE 30, 2025
ADOPTION OF BUDGET AND CERTIFICATION OF CITY TAXES
 The City of: CLERMONT County Name: FAYETTE COUNTY

Adopted On: 4/22/2024 Resolution: 2024-06

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.

		With Gas & Electric		Without Gas & Electric	
Regular	2a	20,158,515	2b	19,847,462	City Number: 33-310 Last Official Census: 586
DEBT SERVICE	3a	20,158,515	3b	19,847,462	
Ag Land	4a	195,619			

Consolidated General Fund Levy Calculation

	CGFL Max Rate	CGFL Max Dollars	Non-TIF Taxable w/ G&E	Taxable Growth %
FY 2024 Budget Data	8.50500	163,712	19,248,678	4.73
	Limitation Percentage			
	2			
	CGFL Max Rate	CGFL Max Dollars	Revenue Growth %	
Max Allowed CGFL for FY 2025	8.33834	168,089	2.67	

TAXES LEVIED

Code Sec.	Dollar Limit	Purpose	ENTER FIRE DISTRICT RATE BELOW		(A) Request with Utility Replacement	(B) Property Taxes Levied		(C) Rate
384.1	8.33834	Consolidated General Fund		5	168,089	165,495	43	8.33834
		Non-Voted Other Permissible Levies						
384.12(1)	0.95000	Opr & Maint publicly owned Transit		7	0	0	45	0.00000
384.12(2)	0.27000	Aviation Authority (under sec.330A.15)		11	0	0	49	0.00000
384.12(3)	Amt Nec	Liability, property & self insurance costs		14	80,000	78,766	52	3.96855
384.12(5)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.		462	2,600	2,560	465	0.12898
		Voted Other Permissible Levies						
28E.22	1.50000	Unified Law Enforcement		24	0	0	62	0.00000
		Total General Fund Regular Levies (5 thru 24)		25	250,689	246,821		
384.1	3.00375	Ag Land		26	588	588	63	3.00375
		Total General Fund Tax Levies (25 + 26)		27	251,277	247,409		Do Not Add
		Special Revenue Levies						
384.6	Amt Nec	Police & Fire Retirement		29		0		0.00000
	Amt Nec	FICA & IPERS (if general fund at levy limit)		30	0	0		0.00000
Rules	Amt Nec	Other Employee Benefits		31	33,000	32,491		1.63703
		Subtotal Employee Benefit Levy (29,30,31)		32	33,000	32,491	65	1.63703
		Valuation						
386	As Req	With Gas & Elec						
	SSMID 1 (A)	0 (B)		0 34		0	66	0.00000
	SSMID 2 (A)	0 (B)		0 35		0	67	0.00000
	SSMID 3 (A)	0 (B)		0 36		0	68	0.00000
	SSMID 4 (A)	0 (B)		0 37		0	69	0.00000
	SSMID 5 (A)	0 (B)		0 555		0	565	0.00000
	SSMID 6 (A)	0 (B)		0 556		0	566	0.00000
	SSMID 7 (A)	0 (B)		0 1177		0	1179	0.00000
	SSMID 8 (A)	0 (B)		0 1185		0	1187	0.00000
		Total Special Revenue Levies		39	33,000	32,491		
384.4	Amt Nec	Debt Service Levy 76.10(6)		40	0	0	70	0.00000
384.7	0.67500	Capital Projects (Capital Improv. Reserve)		41	0	0	71	0.00000
		Total Property Taxes (27+39+40+41)		42	284,277	279,900	72	14.07290

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.

James J. Math
 (City Representative)

4-22-2024
 (Date)

 (County Auditor)

 (Date)

The City Council will conduct a public hearing on the proposed Fiscal Year City property tax levy as follows:

Meeting Date: 4/8/2024 Meeting Time: 06:00 PM Meeting Location: 505 Larrabee Street Room #4

At the public hearing any resident or taxpayer may present objections to, or arguments in favor of the proposed tax levy. After the hearing of the proposed tax levy, the City Council will publish notice and hold a hearing on the proposed city budget.

City Website (if available)
 www.clermontia.org

City Telephone Number
 (563) 423-7295

Iowa Department of Management	Current Year Certified Property Tax 2023 - 2024	Budget Year Effective Property Tax 2024 - 2025	Budget Year Proposed Property Tax 2024 - 2025
Taxable Valuations for Non-Debt Service	18,920,137	19,847,462	19,847,462
Consolidated General Fund	160,915	160,915	165,495
Operation & Maintenance of Public Transit	0	0	0
Aviation Authority	0	0	0
Liability, Property & Self Insurance	57,010	57,010	78,766
Support of Local Emergency Mgmt. Comm.	2,123	2,123	2,560
Unified Law Enforcement	0	0	0
Police & Fire Retirement	0	0	0
FICA & IPERS (If at General Fund Limit)	2,949	2,949	0
Other Employee Benefits	32,437	32,437	32,491
Capital Projects (Capital Improv. Reserve)	0	0	0
Taxable Value for Debt Service	18,920,137	19,847,462	19,847,462
Debt Service	0	0	0
CITY REGULAR TOTAL PROPERTY TAX	255,434	255,434	279,312
CITY REGULAR TAX RATE	13.50066	12.86986	14.07290
Taxable Value for City Ag Land	197,207	195,619	195,619
Ag Land	593	593	588
CITY AG LAND TAX RATE	3.00375	3.03140	3.00375
Tax Rate Comparison-Current VS. Proposed			
Residential property with an Actual/Assessed Value of \$100,000	Current Year Certified 2023/2024	Budget Year Proposed 2024/2025	Percent Change
City Regular Residential	738	652	-11.65
Commercial property with an Actual/Assessed Value of \$100,000	Current Year Certified 2023/2024	Budget Year Proposed 2024/2025	Percent Change
City Regular Commercial	738	652	-11.65

Note: Actual/Assessed Valuation is multiplied by a Rollback Percentage to get to the Taxable Valuation to calculate Property Taxes. Residential and Commercial properties have the same Rollback Percentage at \$100,000 Actual/Assessed Valuation.

Reasons for tax increase if proposed exceeds the current:
 Increased insurance costs.

FUND BALANCE

City Name: CLERMONT
 Fiscal Year July 1, 2024 - June 30, 2025

	GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	TOTAL GOVERNMENT	PROPRIETARY	GRAND TOTAL
Annual Report FY 2023									
Beginning Fund Balance July 1	1	689,254	177,379	0	-95,030	0	1,468,034	191,514	1,659,548
Actual Revenues Except Beg Balance	2	458,693	228,840	140,348	180,737	0	1,008,618	182,755	1,191,373
Actual Expenditures Except End Balance	3	408,989	231,433	201,704	744,667	0	1,586,793	206,310	1,793,103
Ending Fund Balance June 30	4	738,958	174,786	635,075	-658,960	0	889,859	167,959	1,057,818
Re-Estimated FY 2024									
Beginning Fund Balance	5	738,958	174,786	635,075	-658,960	0	889,859	167,959	1,057,818
Re-Est Revenues	6	455,040	170,443	84,021	677,663	0	1,367,167	273,750	1,640,917
Re-Est Expenditures	7	472,133	221,189	642,973	14,684	0	1,350,979	347,256	1,698,235
Ending Fund Balance	8	701,865	124,040	76,123	4,019	0	906,047	94,453	1,000,500
Budget FY 2025									
Beginning Fund Balance	9	701,865	124,040	76,123	4,019	0	906,047	94,453	1,000,500
Revenues	10	493,177	161,000	75,626	144,500	0	874,303	298,500	1,172,803
Expenditures	11	501,249	212,244	76,106	144,500	0	934,099	278,648	1,212,747
Ending Fund Balance	12	693,793	72,796	75,643	4,019	0	846,251	114,305	960,556

LOCAL EMC SUPPORT

City Name: CLERMONT
 Fiscal Year July 1, 2024 - June 30, 2025

As provided in Iowa Code Section 384.12, subsection 22, a city may levy the amount necessary in support of a local Emergency Management Commission. In addition to this individual levy, Emergency Management Commission support may also be included as part of the General Fund Levy. Iowa Code Section 29C.17, subsection 5 states that any support from cities or counties must be separately reported on tax statements issued by the county treasurer. Input the amount of General Fund Levy request to be used for support of an Emergency Management Commission. The total below will reflect the total amount of Emergency Management Commission support provided by the City.

	Request with Utility Replacement	Property Taxes Levied
Portion of General Fund Levy Used for Emerg. Mgmt. Comm.	0	0
Support of a Local Emerg. Mgmt. Comm.	2,560	2,560
TOTAL FOR FY 2025	2,560	2,560

GOVERNMENT ACTIVITIES CONT.	GENERAL	SPECIAL REVENUE	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	RE-ESTIMATED 2024	ACTUAL 2023
PUBLIC SAFETY									
Police Department/Crime Prevention	13,000							13,000	5,860
Jail									0
Emergency Management	2,250							2,250	2,156
Flood Control									0
Fire Department	45,000							45,000	38,084
Ambulance	4,800							4,800	4,800
Building Inspections									0
Miscellaneous Protective Services	200							200	0
Animal Control	100							100	0
Other Public Safety									0
TOTAL (lines 1 - 10)	65,350	0				0		65,350	50,900
PUBLIC WORKS									
Roads, Bridges, & Sidewalks	1,000	13,500						14,500	8,141
Parking - Meter and Off-Street									0
Street Lighting		18,500						18,500	15,476
Traffic Control and Safety		1,000						1,000	45
Snow Removal		9,300						9,300	4,422
Highway Engineering									0
Street Cleaning		33,461						33,461	22,485
Airport (if not Enterprise)									0
Garbage (if not Enterprise)	52,072							52,072	47,885
Other Public Works									0
TOTAL (lines 12 - 21)	53,072	75,761				0		128,833	98,454
HEALTH & SOCIAL SERVICES									
Welfare Assistance									0
City Hospital									0
Payments to Private Hospitals									0
Health Regulation and Inspection									0
Water, Air, and Mosquito Control									0
Community Mental Health									0
Other Health and Social Services	1,686							1,686	1,668
TOTAL (lines 23 - 29)	1,686	0				0		1,686	1,668
CULTURE & RECREATION									
Library Services	44,645							44,645	41,348
Museum, Band and Theater									0
Parks	15,000							15,000	11,577
Recreation	16,250							16,250	6,250
Cemetery	12,225							12,225	10,462
Community Center, Zoo, & Marina	18,750							18,750	14,388
Other Culture and Recreation	800							800	0
TOTAL (lines 31 - 37)	107,670	0				0		107,670	84,025

GOVERNMENT ACTIVITIES CONT.	GENERAL	SPECIAL REVENUE	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT PROPRIETARY	RE-ESTIMATED 2024	ACTUAL 2023
COMMUNITY & ECONOMIC DEVELOPMENT								
Community Beautification	39							0
Economic Development	40							0
Housing and Urban Renewal	41							0
Planning & Zoning	42							0
Other Com & Econ Development	43	1,000					1,000	0
TIF Rebates	44							0
TOTAL (lines 39 - 44)	45	1,000	0	0	0	0	1,000	0
GENERAL GOVERNMENT								
Mayor, Council, & City Manager	46	5,750					5,750	5,077
Clerk, Treasurer, & Finance Adm.	47	22,776					22,776	18,543
Elections	48	1,000					1,000	0
Legal Services & City Attorney	49	3,000					3,000	252
City Hall & General Buildings	50	29,900					29,900	24,585
Tort Liability	51	94,200					94,200	97,342
Other General Government	52	34,500					34,500	14,356
TOTAL (lines 46 - 52)	53	191,126	0	0	0	0	191,126	160,155
DEBT SERVICE								
Gov Capital Projects	54			76,406			76,406	113,204
TIF Capital Projects	55				14,684		14,684	744,667
TOTAL CAPITAL PROJECTS	56				14,684		14,684	744,667
TOTAL Governmental Activities Expenditures (lines 11+22+30+38+44+52+53+54)	57	0	0	0	14,684	0	14,684	744,667
TOTAL Governmental Activities Expenditures (lines 11+22+30+38+44+52+53+54)	58	419,904	75,761	0	14,684	0	586,755	1,253,073
BUSINESS TYPE ACTIVITIES Proprietary: Enterprise & Budgeted ISF								
Water Utility	59							90,145
Sewer Utility	60						132,978	132,978
Electric Utility	61						129,278	129,278
Gas Utility	62						0	0
Airport	63						0	0
Landfill/Garbage	64						0	0
Transit	65						0	0
Cable TV, Internet & Telephone	66						0	0
Housing Authority	67						0	0
Storm Water Utility	68						0	0
Other Business Type (city hosp., ISF, parking, etc.)	69						0	0
Enterprise DEBT SERVICE	70						0	0
Enterprise CAPITAL PROJECTS	71						0	0
Enterprise TIF CAPITAL PROJECTS	72						0	107,039
TOTAL BUSINESS TYPE EXPENDITURES (lines 59+72)	73						262,256	197,182
TOTAL ALL EXPENDITURES (lines 58+73)	74	419,904	75,761	0	14,684	0	849,011	1,450,255
Regular Transfers Out	75	52,229	145,428	566,567			85,000	342,848
Internal TIF Loan Transfers Out	76						0	0
Total ALL Transfers Out	77	52,229	145,428	566,567	0	0	85,000	342,848
Total Expenditures and Other Fin Uses (lines 74+77)	78	472,133	221,189	642,973	14,684	0	347,256	1,793,103
Ending Fund Balance June 30	79	701,865	124,040	76,123	4,019	0	94,453	1,057,818

RE-ESTIMATED REVENUES DETAIL

City Name: CLERMONT
 Fiscal Year July 1, 2023 - June 30, 2024

REVENUES & OTHER FINANCING SOURCES	GENERAL	SPECIAL REVENUE	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	RE-ESTIMATED 2024	ACTUAL 2023
Taxes Levied on Property	1	215,533	43,394					258,927	274,862
Less: Uncollected Property Taxes - Levy Year	2							0	0
Net Current Property Taxes (line 1 minus line 2)	3	215,533	43,394	0	0	0	0	258,927	274,862
Delinquent Property Taxes	4							0	0
TIF Revenues	5							0	0
Other City Taxes:									
Utility Tax Replacement Excise Taxes	6	3,734	704					4,438	4,577
Utility franchise tax (Iowa Code Chapter 364.2)	7							0	0
Paranotual wager tax	8							0	0
Gaming wager tax	9							0	0
Mobile Home Taxes	10							0	0
Hotel/Motel Taxes	11							0	0
Other Local Option Taxes	12							0	0
Subtotal - Other City Taxes (lines 6 thru 12)	13	3,734	51,175	0	0	0	0	51,175	59,682
Licenses & Permits	14	1,675	51,879					55,613	64,259
Use of Money & Property	15	4,031		700				1,675	1,265
Intergovernmental:								4,731	6,090
Federal Grants & Reimbursements	16							0	76,686
Road Use Taxes	17		73,000					73,000	82,787
Other State Grants & Reimbursements	18	1,475	2,170		4,300			7,945	27,659
Local Grants & Reimbursements	19	25,850						25,850	27,658
Subtotal - Intergovernmental (lines 16 thru 19)	20	27,325	75,170	0	4,300	0	0	106,795	214,770
Charges for Fees & Service:									
Water Utility	21						142,350	142,350	97,286
Sewer Utility	22						131,400	131,400	85,469
Electric Utility	23							0	0
Gas Utility	24							0	0
Parking	25							0	0
Airport	26							0	0
Landfill/Garbage	27	50,272						50,272	53,991
Hospital	28							0	0
Transit	29							0	0
Cable TV, Internet & Telephone	30							0	2,710
Housing Authority	31							0	0
Storm Water Utility	32							0	0
Other Fees & Charges for Service	33	10,830						10,830	7,339
Subtotal - Charges for Service (lines 21 thru 33)	34	61,102	0	0	0	0	273,750	534,852	246,795
Special Assessments	35							0	0
Miscellaneous	36	29,100						29,100	40,484
Other Financing Sources:									
Regular Operating Transfers In	37	92,540		83,321	673,363			849,224	342,848
Internal TIF Loan Transfers In	38							0	0
Subtotal ALL Operating Transfers In	39	92,540	0	83,321	673,363	0	0	849,224	342,848
Proceeds of Debt (Excluding TIF Internal Borrowing)	40							0	0
Proceeds of Capital Asset Sales	41							0	0
Subtotal-Other Financing Sources (lines 36 thru 38)	42	92,540	0	83,321	673,363	0	0	849,224	342,848
Total Revenues except for beginning fund balance (lines 3, 4, 5, 12, 13, 14, 19, 33, 34, 35, & 39)	43	435,040	170,443	0	677,663	0	273,750	1,640,917	1,191,373
Beginning Fund Balance July 1	44	738,958	174,786	0	-638,960	0	167,939	1,057,818	1,659,548
TOTAL REVENUES & BEGIN BALANCE (lines 41-44)	45	1,173,998	345,229	0	18,703	0	441,709	2,698,735	2,850,921

GOVERNMENT ACTIVITIES	GENERAL	SPECIAL REVENUES	TIF/SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2025	RE-ESTIMATED 2024	ACTUAL 2023
PUBLIC SAFETY										
Police Department/Crime Prevention	16,000							16,000	15,000	5,860
Jail								0	0	0
Emergency Management	2,250							2,250	2,250	2,156
Flood Control								0	0	0
Fire Department	45,000							45,000	45,000	38,084
Ambulance	4,800							4,800	4,800	4,800
Building Inspections								0	0	0
Miscellaneous Protective Services	200							200	200	0
Animal Control	100							100	100	0
Other Public Safety								0	0	0
TOTAL (lines 1 - 10)	68,350	0				0		68,350	65,350	50,900
PUBLIC WORKS										
Roads, Bridges, & Sidewalks	2,000	15,000						17,000	14,500	8,141
Parking - Meter and Off-Street								0	0	0
Street Lighting		19,000						19,000	18,500	15,476
Traffic Control and Safety		1,000						1,000	1,000	45
Snow Removal		6,700						6,700	9,300	4,422
Highway Engineering								0	0	0
Street Cleaning		33,556						33,556	33,461	22,485
Airport								0	0	0
Garbage (if not Enterprise)	63,350							63,350	52,072	47,885
Other Public Works								0	0	0
TOTAL (lines 12 - 21)	65,350	75,256				0		140,606	128,833	98,454
HEALTH & SOCIAL SERVICES										
Welfare Assistance								0	0	0
City Hospital								0	0	0
Payments to Private Hospitals								0	0	0
Health Regulation and Inspection								0	0	0
Water, Air, and Mosquito Control								0	0	0
Community Mental Health								0	0	0
Other Health and Social Services	1,686							1,686	1,686	1,668
TOTAL (lines 23 - 29)	1,686	0				0		1,686	1,686	1,668
CULTURE & RECREATION										
Library Services	47,920							47,920	44,645	41,348
Museum, Band and Theater								0	0	0
Parks	16,000							16,000	15,000	11,577
Recreation	16,750							16,750	16,250	6,250
Cemetery	12,225							12,225	12,225	10,462
Community Center, Zoo, & Marina	19,550							19,550	18,750	14,388
Other Culture and Recreation	800							800	800	0
TOTAL (lines 31 - 37)	113,245	0				0		113,245	107,670	84,025

City Name: CLERMONT
Fiscal Year July 1, 2024 - June 30, 2025

GOVERNMENT ACTIVITIES	GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2025	RE-ESTIMATED 2024	ACTUAL 2023
COMMUNITY & ECONOMIC DEVELOPMENT										
Community Beautification	39	1,000						1,000	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	1,000	0
TIF Rebates	44							0	0	0
TOTAL (lines 39 - 44)	45	1,000	0			0		1,000	1,000	0
GENERAL GOVERNMENT										
Mayor, Council, & City Manager	46	11,800						11,800	5,750	5,077
Clerk, Treasurert. & Finance Admn.	47	24,600						24,600	22,776	18,543
Elections	48	1,000						1,000	1,000	0
Legal Services & City Attorney	49	3,000						3,000	3,000	252
City Hall & General Buildings	50	31,700						31,700	29,900	24,585
Tort Liability	51	115,000						115,000	94,200	97,342
Other General Government	52	31,000						31,000	34,500	14,556
TOTAL (lines 46 - 52)	53	218,100	0			0		218,100	191,126	160,155
DEBT SERVICE										
Gov Capital Projects	54			76,106				76,106	76,406	113,204
TIF Capital Projects	55				144,500			144,500	14,684	744,667
TOTAL CAPITAL PROJECTS	57	0	0		144,500	0		144,500	14,684	744,667
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58	467,731	75,256	76,106	144,500	0		763,593	586,755	1,253,073
BUSINESS TYPE ACTIVITIES										
Proprietary: Enterprise & Budgeted ISF										
Water Utility	59						140,124	140,124	132,978	90,143
Sewer Utility	60						138,524	138,524	129,278	0
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	107,039
Enterprise TIF CAPITAL PROJECTS	72							0	0	0
TOTAL Business Type Expenditures (lines 59 - 72)	73						278,648	278,648	262,256	197,182
TOTAL ALL EXPENDITURES (lines 58 + 73)	74	467,731	75,256	76,106	144,500	0	278,648	1,042,241	849,011	1,450,255
Regular Transfers Out	75	33,518	136,988					170,506	849,224	342,848
Internal TIF Loan / Repayment Transfers Out	76							0	0	0
Total ALL Transfers Out	77	33,518	136,988	0	0	0	0	170,506	849,224	342,848
Total Expenditures & Fund Transfers Out (lines 74+77)	78	501,249	212,244	76,106	144,500	0	278,648	1,212,747	1,698,235	1,795,103
Ending Fund Balance June 30	79	693,793	72,796	75,643	4,019	0	114,305	960,556	1,000,500	1,057,818

REVENUES DETAIL

City Name: CLERMONT
Fiscal Year July 1, 2024 - June 30, 2025

REVENUES & OTHER FINANCING SOURCES	GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2025	RE-ESTIMATED 2024	ACTUAL 2023
Taxes Levied on Property	1 247,409	32,491		0	0			279,900	258,927	274,862
Less: Uncollected Property Taxes - Levy Year	2							0	0	0
Net Current Property Taxes (line 1 minus line 2)	3 247,409	32,491		0	0			279,900	258,927	274,862
Delinquent Property Taxes	4							0	0	0
TIF Revenues	5							0	0	0
Other City Taxes:										
Utility Tax Replacement Excise Taxes	6 3,868	509		0	0			4,377	4,438	4,577
Utility Franchise tax (Iowa Code Chapter 364.2)	7							0	0	0
Parimutual 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	52,000						0	0	0
Subtotal - Other City Taxes (lines 6 thru 12)	13 3,868	52,509		0	0			52,000	51,175	59,682
Licenses & Permits	14 1,675							56,377	55,613	64,259
Use of Money & Property	15 5,395			120				1,675	1,675	1,265
Intergovernmental:								5,515	4,731	6,090
Federal Grants & Reimbursements	16							0	0	76,686
Road Use Taxes	17	76,000						76,000	73,000	82,787
Other State Grants & Reimbursements	18 11,675				124,500			136,175	7,945	27,659
Local Grants & Reimbursements	19 25,850	10,000			10,000			35,850	25,850	27,638
Subtotal - Intergovernmental (lines 16 thru 19)	20 37,525	76,000		0	134,500			248,025	106,795	214,770
Charges for Fees & Service:										
Water Utility	21							154,350	142,350	97,286
Sewer Utility	22							144,150	131,400	85,469
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 61,550							61,550	50,272	53,991
Hospital	28							0	0	0
Transit	29							0	0	0
Cable TV, Internet & Telephone	30							0	0	0
Housing Authority	31							0	0	2,710
Storm Water Utility	32							0	0	0
Other Fees & Charges for Service	33 11,830							11,830	10,850	7,339
Subtotal - Charges for Service (lines 21 thru 33)	34 75,380	0		0	0			298,500	334,852	246,795
Special Assessments	35							0	0	0
Miscellaneous	36 38,925							38,925	29,100	40,484
Other Financing Sources:										
Regular Operating Transfers In	37 85,000			75,506	10,000			170,506	849,224	342,848
Internal TIF Loan Transfers In	38							0	0	0
Subtotal ALL Operating Transfers In	39 85,000	0		75,506	10,000			170,506	849,224	342,848
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 85,000	0		75,506	10,000			170,506	849,224	342,848
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43 493,177	161,000		75,626	144,500			1,172,803	1,640,917	1,191,375
Beginning Fund Balance July 1	44 701,865	124,040		76,123	4,019			94,453	1,057,818	1,659,548
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45 1,195,042	285,040		151,749	148,519			392,953	2,698,735	2,850,921

ADOPTED BUDGET SUMMARY

City Name: CLERMONT
 Fiscal Year July 1, 2024 - June 30, 2025

	GENERAL	SPECIAL REVENUES	TIF/SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT PROPRIETARY	BUDGET 2025	RE-ESTIMATED 2024	ACTUAL 2023
Revenues & Other Financing Sources									
1	247,409	32,491		0	0		279,900	258,927	274,862
2	0	0		0	0		0	0	0
3	247,409	32,491		0	0		279,900	258,927	274,862
4	0	0		0	0		0	0	0
5	0	0		0	0		0	0	0
6	3,868	52,509		0	0		56,377	55,613	64,259
7	1,675	0		0	0		1,675	1,675	1,265
8	5,395	0		120	0		5,515	4,731	6,090
9	37,525	76,000		0	134,500		248,025	106,795	214,770
10	73,380	0		0	0		371,880	334,852	246,795
11	0	0		0	0		0	0	0
12	38,925	0		0	0		38,925	29,100	40,484
13	408,177	161,000		120	134,500		1,002,297	791,693	848,525
Other Financing Sources:									
14	85,000	0		75,506	10,000		170,506	849,224	342,848
15	0	0		0	0		0	0	0
16	0	0		0	0		0	0	0
17	493,177	161,000		75,626	144,500		1,172,803	1,640,917	1,191,373
Expenditures & Other Financing Uses									
18	68,350	0		0	0		68,350	65,350	50,900
19	65,350	75,256		0	0		140,606	128,833	98,454
20	1,686	0		0	0		1,686	1,686	1,668
21	113,245	0		0	0		113,245	107,670	84,025
22	1,000	0		0	0		1,000	1,000	0
23	218,100	0		0	0		218,100	191,126	160,155
24	0	0		76,106	0		76,106	76,406	113,204
25	0	0		0	144,500		144,500	14,684	744,667
26	467,731	75,256		76,106	144,500		763,593	586,755	1,253,073
27							278,648	262,256	197,182
28	467,731	75,256		76,106	144,500		1,042,241	849,011	1,450,255
29	33,518	136,988		0	0		170,506	849,224	342,848
30	501,249	212,244		76,106	144,500		1,212,747	1,698,235	1,793,103
31									
32	-8,072	-51,244		-480	0		-39,944	-57,318	-601,750
33	701,865	124,040		76,123	4,019		1,000,500	1,057,818	1,659,548
34	693,793	72,796		75,643	4,019		960,556	1,000,500	1,057,818

LONG TERM DEBT SCHEDULE - LT DEBTS

GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS

Debt Name	Amount of Issue	Type of Debt Obligation	Debt Resolution Number	Principal Due FY	Interest Due FY	Total Obligation Due FY	Bond Reg./Paying Agent Fees Due FY	Reductions due to Refinancing or Prepayment of Certified Debt	Paid from Funds OTHER THAN Current Year Debt Service Taxes	Amount Paid Current Year Debt Service Levy
61		-				0				0
62		-				0				0
63		-				0				0
64		-				0				0
65		-				0				0
66		-				0				0
67		-				0				0
68		-				0				0
69		-				0				0
70		-				0				0
71		-				0				0
72		-				0				0
73		-				0				0
74		-				0				0
75		-				0				0
76		-				0				0
77		-				0				0
78		-				0				0
79		-				0				0
80		-				0				0
81		-				0				0
82		-				0				0
83		-				0				0
84		-				0				0
85		-				0				0
86		-				0				0
87		-				0				0
88		-				0				0
89		-				0				0
90		-				0				0
TOTALS				60,897	14,609	75,506	600	0	76,106	0

LONG TERM DEBT SCHEDULE - LT DEBT4

GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS

Debt Name	Amount of Issue	Type of Debt Obligation	Debt Resolution Number	Principal Due FY	Interest Due FY	Total Obligation Due FY	Bond Reg./Paying Agent Fees Due FY	Reductions due to Refinancing or Prepayment of Certified Debt	Paid from Funds OTHER THAN Current Year Debt Service Taxes	Amount Paid Current Year Debt Service Levy
	91	-				0				0
	92	-				0				0
	93	-				0				0
	94	-				0				0
	95	-				0				0
	96	-				0				0
	97	-				0				0
	98	-				0				0
	99	-				0				0
	100	-				0				0
	101	-				0				0
	102	-				0				0
	103	-				0				0
	104	-				0				0
	105	-				0				0
	106	-				0				0
	107	-				0				0
	108	-				0				0
	109	-				0				0
	110	-				0				0
	111	-				0				0
	112	-				0				0
	113	-				0				0
	114	-				0				0
	115	-				0				0
	116	-				0				0
	117	-				0				0
	118	-				0				0
	119	-				0				0
	120	-				0				0
TOTALS				60,897	14,609	75,506	600	0	76,106	0

LONG TERM DEBT SCHEDULE - LT DEBTS

GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS

Debt Name	Amount of Issue	Type of Debt Obligation	Debt Resolution Number	Principal Due FY	Interest Due FY	Total Obligation Due FY	Bond Reg./Paying Agent Fees Due FY	Reductions due to Refinancing or Prepayment of Certified Debt	Paid from Funds OTHER THAN Current Year Debt Service Taxes	Amount Paid Current Year Debt Service Levy
	121	-				0				0
	122	-				0				0
	123	-				0				0
	124	-				0				0
	125	-				0				0
	126	-				0				0
	127	-				0				0
	128	-				0				0
	129	-				0				0
	130	-				0				0
	131	-				0				0
	132	-				0				0
	133	-				0				0
	134	-				0				0
	135	-				0				0
	136	-				0				0
	137	-				0				0
	138	-				0				0
	139	-				0				0
	140	-				0				0
	141	-				0				0
	142	-				0				0
	143	-				0				0
	144	-				0				0
	145	-				0				0
	146	-				0				0
	147	-				0				0
	148	-				0				0
	149	-				0				0
	150	-				0				0
TOTALS				60,897	14,609	75,506	600	0	76,106	0

LONG TERM DEBT SCHEDULE - LT DEBTS

GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS

Debt Name	Amount of Issue	Type of Debt Obligation	Debt Resolution Number	Principal Due FY	Interest Due FY	Total Obligation Due FY	Bond Reg./Paying Agent Fees Due FY	Reductions due to Refinancing or Prepayment of Certified Debt	Paid from Funds OTHER THAN Current Year Debt Service Taxes	Amount Paid Current Year Debt Service Levy
151		-				0				0
152		-				0				0
153		-				0				0
154		-				0				0
155		-				0				0
156		-				0				0
157		-				0				0
158		-				0				0
159		-				0				0
160		-				0				0
161		-				0				0
162		-				0				0
163		-				0				0
164		-				0				0
165		-				0				0
166		-				0				0
167		-				0				0
168		-				0				0
169		-				0				0
170		-				0				0
171		-				0				0
172		-				0				0
173		-				0				0
174		-				0				0
175		-				0				0
176		-				0				0
177		-				0				0
178		-				0				0
179		-				0				0
180		-				0				0
TOTALS				60,897	14,609	75,506	600	0	76,106	0

LONG TERM DEBT SCHEDULE - LT DEBT

GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS

Debt Name	Amount of Issue	Type of Debt Obligation	Debt Resolution Number	Principal Due FY	Interest Due FY	Total Obligation Due FY	Bond Reg./Paying Agent Fees Due FY	Reductions due to Refinancing or Prepayment of Certified Debt	Paid from Funds OTHER THAN Current Year Debt Service Taxes	Amount Paid Current Year Debt Service Levy
181		-				0				0
182		-				0				0
183		-				0				0
184		-				0				0
185		-				0				0
186		-				0				0
187		-				0				0
188		-				0				0
189		-				0				0
190		-				0				0
191		-				0				0
192		-				0				0
193		-				0				0
194		-				0				0
195		-				0				0
196		-				0				0
197		-				0				0
198		-				0				0
199		-				0				0
200		-				0				0
201		-				0				0
202		-				0				0
203		-				0				0
204		-				0				0
205		-				0				0
206		-				0				0
207		-				0				0
208		-				0				0
209		-				0				0
210		-				0				0
TOTALS				60,897	14,609	75,506	600	0	76,106	0

LONG TERM DEBT SCHEDULE - GRAND TOTALS

GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS

	Principal Due FY 2025	Interest Due FY 2025	Total Obligation Due FY 2025	Bond Reg./ Paying Agent Fees Due FY 2025	Reductions due to Refinancing or Prepayment of Certified Debt	Paid from Sources OTHER THAN Budget Year Debt Service Levy	Amount Paid Budget Year Debt Service Levy
GO - TOTAL	60,897	14,609	75,506	600	0	76,106	0
NON GO - TOTAL	0	0	0	0	0	0	0
GRAND - TOTAL	60,897	14,609	75,506	600	0	76,106	0

NOTICE OF PUBLIC HEARING – PROPOSED BUDGET
Fiscal Year July 1, 2024 - June 30, 2025

City of: CLERMONT

The City Council will conduct a public hearing on the proposed Budget at: 505 Larrabee Street Room #4 Meeting Date: 4/22/2024 Meeting Time: 06:00 PM

At the public hearing any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget. This notice represents a summary of the supporting detail of revenues and expenditures on file with the City Clerk and County Auditor.

City budgets are subject to protest. If protest petition requirements are met, the State Appeal Board will hold a local hearing. For more information, consult <https://dom.iowa.gov/local-budget-appeals>.

The Budget Estimate Summary of proposed receipts and expenditures is shown below. Copies of the the detailed proposed Budget may be obtained or viewed at the offices of the Mayor, City Clerk, and at the Library.

The estimated Total tax levy rate per \$1000 valuation on regular property	14.07290
The estimated tax levy rate per \$1000 valuation on Agricultural land is	3.00375

At the public hearing, any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget.

Phone Number
(563) 423-7295

City Clerk/Finance Officer's NAME
Jenean Niedert

		Budget FY 2025	Re-estimated FY 2024	Actual FY 2023
Revenues & Other Financing Sources				
Taxes Levied on Property	1	279,900	258,927	274,862
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	3	279,900	258,927	274,862
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	0	0	0
Other City Taxes	6	56,377	55,613	64,259
Licenses & Permits	7	1,675	1,675	1,265
Use of Money and Property	8	5,515	4,731	6,090
Intergovernmental	9	248,025	106,795	214,770
Charges for Fees & Service	10	371,880	334,852	246,795
Special Assessments	11	0	0	0
Miscellaneous	12	38,925	29,100	40,484
Other Financing Sources	13	0	0	0
Transfers In	14	170,506	849,224	342,848
Total Revenues and Other Sources	15	1,172,803	1,640,917	1,191,373
Expenditures & Other Financing Uses				
Public Safety	16	68,350	65,350	50,900
Public Works	17	140,606	128,833	98,454
Health and Social Services	18	1,686	1,686	1,668
Culture and Recreation	19	113,245	107,670	84,025
Community and Economic Development	20	1,000	1,000	0
General Government	21	218,100	191,126	160,155
Debt Service	22	76,106	76,406	113,204
Capital Projects	23	144,500	14,684	744,667
Total Government Activities Expenditures	24	763,593	586,755	1,253,073
Business Type / Enterprises	25	278,648	262,256	197,182
Total ALL Expenditures	26	1,042,241	849,011	1,450,255
Transfers Out	27	170,506	849,224	342,848
Total ALL Expenditures/Transfers Out	28	1,212,747	1,698,235	1,793,103
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	29	-39,944	-57,318	-601,730
Beginning Fund Balance July 1	30	1,000,500	1,057,818	1,659,548
Ending Fund Balance June 30	31	960,556	1,000,500	1,057,818

Proof of Publication

**State of Iowa
Fayette County**

Publication Fee \$ 173.47

I, Amy Stracener, as a billing clerk for the *Union Echo Leader*, a weekly newspaper of general circulation, published at West Union, Fayette County, Iowa, swear that the notice hereto attached was published in said newspaper on the following date(s):

March 27, 2024

Amy Stracener

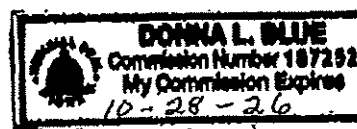
Billing Clerk

Sworn to and subscribed in my presence by the billing clerk this 27 day of

March, 2024.

Donna L. Blue

Notary Public



CITY OF CLERMONT PROPOSED TAX LEVY

CITY NAME: NOTICE OF PUBLIC HEARING - CITY OF CLERMONT - PROPOSED PROPERTY TAX LEVY **CITY #:** 33-310
CLERMONT Fiscal Year: July 1, 2024 - June 30, 2025

The City Council will conduct a public hearing on the proposed Fiscal Year City property tax levy as follows:
Meeting Date: 4/8/2024 **Meeting Time:** 06:00 PM **Meeting Location:** 505 Larrabee Street Room #4

At the public hearing any resident or taxpayer may present objections to, or arguments in favor of the proposed tax levy. After the hearing of the proposed tax levy, the City Council will publish notices and hold a hearing on the proposed city budget.

City Website (if available):
www.clermontia.org

City Telephone Number:
 (563) 823-7295

Iowa Department of Management	Current Year - Certified Property Tax - 2023 - 2024	Budget Year - Effective Property Tax - 2024 - 2025	Budget Year - Proposed Property Tax - 2024 - 2025
Taxable Valuations for Non-Debt Service	18,920,137	19,847,462	19,847,462
Consolidated General Fund	160,915	160,915	165,495
Operation & Maintenance of Public Transit	0	0	0
Aviation Authority	0	0	0
Liability, Property & Self Insurance	57,010	57,010	78,766
Support of Local Emergency Mgmt. Comm.	2,123	2,123	2,560
Unified Law Enforcement	0	0	0
Police & Fire Retirement	0	0	0
FICA & IBERS (if at General Fund Limit)	2,949	2,949	0
Other Employee Benefits	32,437	32,437	32,391
Capital Projects (Capital Improv. Reserve)	0	0	0
Taxable Value for Debt Service	18,920,137	19,847,462	19,847,462
Debt Service	0	0	0
CITY REGULAR TOTAL PROPERTY TAX	255,434	255,434	279,312
CITY REGULAR TAX RATE	13.50066	12.86986	14.07290
Taxable Value for City Ag Land	197,207	195,619	195,619
Ag Land	593	593	588
CITY AG LAND TAX RATE	3.00375	3.03140	3.00375
Tax Rate Comparison: Current VS. Proposed			
Residential property with an Actual/Assessed Value of \$100,000	Current Year - Certified 2023/2024	Budget Year - Proposed 2024/2025	Percent Change
City Regular Residential	738	652	-11.65
Commercial property with an Actual/Assessed Value of \$100,000	Current Year - Certified 2023/2024	Budget Year - Proposed 2024/2025	Percent Change
City Regular Commercial	738	652	-11.65

Note: Actual/Assessed Valuation is multiplied by a Rollback Percentage to get to the Taxable Valuation to calculate Property Taxes. Residential and Commercial properties have the same Rollback Percentage at \$100,000 Actual/Assessed Valuation.

Reasons for tax increase: If proposed exceeds the current:
 Increased insurance costs.

Published in The Union Echo Leader
 March 27, 2024

Proof of Publication

**State of Iowa
Fayette County**

Publication Fee \$ 186.71

I, Amy Stracener, as a billing clerk for the *Union Echo Leader*, a weekly newspaper of general circulation, published at West Union, Fayette County, Iowa, swear that the notice hereto attached was published in said newspaper on the following date(s):

April 10, 2024

Amy Stracener

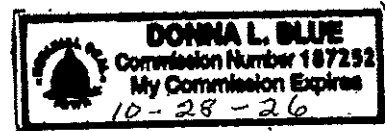
Billing Clerk

Sworn to and subscribed in my presence by the billing clerk this 10 day of

April, 2024.

Donna L. Blue

Notary Public



CITY OF CLERMONT COUNCIL PROPOSED BUDGET

NOTICE OF PUBLIC HEARING - PROPOSED BUDGET Fiscal Year July 1, 2024 - June 30, 2025

City of: CLERMONT

The City Council will conduct a public hearing on the proposed Budget at: 505 Larrabee Street Room #4 Meeting Date: 4/22/2024 Meeting Time: 06:00 PM

At the public hearing any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget. This notice represents a summary of the supporting detail of revenues and expenditures on file with the City Clerk and County Auditor. City budgets are subject to protest. If protest petition requirements are met, the State Appeal Board will hold a local hearing. For more information, consult <https://clermontga.net/local-budget-appeals>.

The Budget Estimate Summary of proposed receipts and expenditures is shown below. Copies of the the detailed proposed Budget may be obtained or viewed at the offices of the Mayor, City Clerk, and at the Library.

The estimated Total tax levy rate per \$1000 valuation on regular property 14.07290
 The estimated tax levy rate per \$1000 valuation on Agricultural land is 3.00375

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Phone Number: (563) 423-7295 City Clerk/Treasurer Office's NAME: (Joann Niederl)

	Budget FY 2025	Re-estimated FY 2024	Actual FY 2023
Revenues & Other Financing Sources			
Taxes Levied on Property	1 279,900	279,927	274,862
Less: Uncollected Property Taxes-Levy Year	2 0	0	0
Net Current Property Taxes	3 279,900	279,927	274,862
Delinquent Property Taxes	4 0	0	0
ITF Revenues	5 0	0	0
Other City Taxes	6 56,377	55,613	61,239
Licenses & Permits	7 1,675	1,675	1,263
Use of Money and Property	8 5,513	4,731	6,090
Intergovernmental	9 248,023	106,795	214,770
Charges for Fees & Service	10 371,850	334,832	246,795
Special Assessments	11 0	0	0
Miscellaneous	12 38,913	29,700	40,484
Other Financing Sources	13 0	0	0
Transfers In	14 170,506	849,224	347,848
Total Revenues and Other Sources	15 1,122,803	1,640,917	1,191,373
Expenditures & Other Financing Uses			
Public Safety	16 68,350	65,330	50,900
Public Works	17 140,606	128,833	98,454
Health and Social Services	18 1,686	1,686	1,668
Culture and Recreation	19 113,243	107,670	84,025
Community and Economic Development	20 1,000	1,000	0
General Government	21 218,160	191,126	160,153
Debt Service	22 76,106	76,406	113,204
Capital Projects	23 144,500	14,654	744,667
Total Governmental Activities Expenditures	24 763,593	586,755	1,233,073
Business Type / Enterprises	25 278,648	267,256	197,182
Total ALL Expenditures	26 1,042,241	849,011	1,430,255
Transfers Out	27 170,506	849,224	347,848
Total ALL Expenditures/Transfers Out	28 1,212,747	1,698,235	1,778,103
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	29 -39,944	-57,318	-601,730
Beginning Fund Balance July 1	30 1,000,500	1,037,818	1,639,548
Ending Fund Balance June 30	31 960,556	1,000,500	1,037,818

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