

94-898

Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2014 - ENDING JUNE 30, 2015

The City of: BADGER County Name: WEBSTER Date Budget Adopted: 3/10/2014
(Date) xxxxxx

At a meeting of the City Council, held after the public hearing as required by law, as specified above, the proposed budget was adopted as summarized and attached hereto, and tax levies, as itemized below, were approved for all taxable property of this City. There is attached a Long Term Debt Schedule Form 703 for the debt service needs, if any.

515-545-4514
Telephone Number

Signature

County Auditor Date Stamp

January 1, 2013 Property Valuations

	With Gas & Electric		Without Gas & Electric		Last Official Census 561	
	Regular	2a	11,149,279	2b		10,732,571
	DEBT SERVICE	3a		3b		
	Ag Land	4a	573,670			

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	90,309	86,934	8.10000
(384)		Non-Voted Other Permissible Levies			
12(8)	0.67500	Contract for use of Bridge		0	0
12(10)	0.95000	Opr & Maint publicly owned Transit		0	0
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center		0	0
12(12)	0.13500	Opr & Maint of City owned Civic Center		0	0
12(13)	0.06750	Planning a Sanitary Disposal Project		0	0
12(14)	0.27000	Aviation Authority (under sec.330A.15)		0	0
12(16)	0.06750	Levee Impr. fund in special charter city		0	0
12(18)	Amt Nec	Liability, property & self insurance costs	13,000	12,514	1.16599
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.		0	0
(384)		Voted Other Permissible Levies			
12(1)	0.13500	Instrumental/Vocal Music Groups		0	0
12(2)	0.81000	Memorial Building		0	0
12(3)	0.13500	Symphony Orchestra		0	0
12(4)	0.27000	Cultural & Scientific Facilities		0	0
12(5)	As Voted	County Bridge		0	0
12(6)	1.35000	Missi or Missouri River Bridge Const.		0	0
12(9)	0.03375	Aid to a Transit Company		0	0
12(17)	0.20500	Maintain Institution received by gift/devise		0	0
12(19)	1.00000	City Emergency Medical District		0	0
12(21)	0.27000	Support Public Library		0	0
28E.22	1.50000	Unified Law Enforcement		0	0
Total General Fund Regular Levies (5 thru 24)			103,309	99,448	
384.1	3.00375	Ag Land	1,723	1,723	3.00375
Total General Fund Tax Levies (25 + 26)			105,032	101,171	Do Not Add
Special Revenue Levies					
384.8	0.27000	Emergency (if general fund at levy limit)		0	0
384.6	Amt Nec	Police & Fire Retirement		0	0
	Amt Nec	FICA & IPERS (if general fund at levy limit)	17,000	16,365	1.52480
Rules	Amt Nec	Other Employee Benefits		0	0
Total Employee Benefit Levies (29,30,31)			17,000	16,365	1.52480
Sub Total Special Revenue Levies (28+32)			17,000	16,365	
Valuation					
386	As Req	With Gas & Elec	Without Gas & Elec		
	SSMID 1 (A)	(B)		0	0
	SSMID 2 (A)	(B)		0	0
	SSMID 3 (A)	(B)		0	0
	SSMID 4 (A)	(B)		0	0
	SSMID 5 (A)	(B)		0	0
	SSMID 6 (A)	(B)		0	0
	SSMID 7 (A)	(B)		0	0
Total SSMID			0	0	Do Not Add
Total Special Revenue Levies			17,000	16,365	
384.4	Amt Nec	Debt Service Levy 76.10(6)	0	0	0
384.7	0.67500	Capital Projects (Capital Improv. Reserve)		0	0
Total Property Taxes (27+39+40+41)			122,032	117,536	10.79079

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) The budget file uploaded to the SUBMIT Area matched the paper copy certified by the city to this office.

Fund Balance Worksheet for City of **BADGER**

		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 2013										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	68,204	257,755					325,959	117,442	443,401
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	148,004	151,113					299,117	112,340	411,457
Actual Expenditures Except End Bal (pg 12, line 259) *	3	182,086	74,292					256,378	77,734	334,112
Ending Fund Balance June 30 (pg 12, line 261) *	4	34,122	334,576	0	0	0	0	368,698	152,048	520,746
(2)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Re-Estimated FY 2014										
Beginning Fund Balance	5	34,122	334,576	0	0	0	0	368,698	152,048	520,746
Re-Est Revenues	6	214,289	70,658	0	0	0	0	284,947	137,128	422,075
Re-Est Expenditures	7	199,964	61,672	0	0	0	0	261,636	111,076	372,712
Ending Fund Balance	8	48,447	343,562	0	0	0	0	392,009	178,100	570,109
(3)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2015										
Beginning Fund Balance	9	48,447	343,562	0	0	0	0	392,009	178,100	570,109
Revenues	10	272,764	71,118	0	0	0	0	343,882	145,404	489,286
Expenditures	11	209,062	121,628	0	0	0	0	330,690	158,596	489,286
Ending Fund Balance	12	112,149	293,052	0	0	0	0	405,201	164,908	570,109

* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2013

** The remaining two sections are filled in by the software once ALL worksheets are completed.

CITY OF _____ **BADGER** _____

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

	Request with Utility Replacement (A)	Property Taxes Levied (B)
1 Portion of General Fund Levy Used for Emerg. Mgmt. Comm.	0	0
2 <u>Support of a Local Emerg.Mgmt.Comm.</u>	0	0
3 TOTAL FOR FISCAL YEAR 2014	0	0

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2015

Fiscal Years

GOVERNMENT ACTIVITIES		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2015	RE-ESTIMATED 2014	ACTUAL 2013
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
PUBLIC SAFETY											
Police Department/Crime Prevention	1	9,600							9,600	17,465	14,761
Jail	2								0	0	0
Emergency Management	3	424							424	0	0
Flood Control	4								0	0	0
Fire Department	5	6,027							6,027	8,534	6,238
Ambulance	6								0	0	0
Building Inspections	7	500							500	440	120
Miscellaneous Protective Services	8	10,008							10,008	5,988	5,812
Animal Control	9	200							200	100	48
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	26,759	0	0			0		26,759	32,527	26,979
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12		58,328						58,328	51,380	53,066
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		8,000						8,000	7,042	6,732
Traffic Control and Safety	15	850							850	400	160
Snow Removal	16		5,000						5,000	3,250	2,281
Highway Engineering	17								0	0	0
Street Cleaning	18		300						300	0	553
Airport (if not Enterprise)	19								0	0	0
Garbage (if not Enterprise)	20	23,300							23,300	26,800	26,950
Other Public Works	21	4,200							4,200	0	0
TOTAL (lines 12 - 21)	22	28,350	71,628	0			0		99,978	88,872	89,742
HEALTH & SOCIAL SERVICES											
Welfare Assistance	23	250							250	250	250
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	2,600							2,600	2,350	2,595
Community Mental Health	28								0	0	0
Other Health and Social Services	29	350							350	350	350
TOTAL (lines 23 - 29)	30	3,200	0	0			0		3,200	2,950	3,195
CULTURE & RECREATION											
Library Services	31	25,263							25,263	26,580	26,814
Museum, Band and Theater	32								0	0	0
Parks	33	24,433	20,000						44,433	29,060	33,149
Recreation	34	1,250							1,250	0	0
Cemetery	35	600							600	600	600
Community Center, Zoo, & Marina	36	9,948							9,948	1,200	2,761
Other Culture and Recreation	37	750							750	0	0
TOTAL (lines 31 - 37)	38	62,244	20,000	0			0		82,244	57,440	63,324

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2015

Fiscal Years

GOVERNMENT ACTIVITIES CONT.	GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2015	RE-ESTIMATED 2014	ACTUAL 2013	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
COMMUNITY & ECONOMIC DEVELOPMENT											
Community Beautification	39	250						250	240	293	
Economic Development	40	5,600						5,600	0	0	
Housing and Urban Renewal	41							0	0	0	
Planning & Zoning	42							0	0	0	
Other Com & Econ Development	43							0	0	0	
TOTAL (lines 39 - 44)	45	5,850	0	0			0	5,850	240	293	
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46	6,630						6,630	5,920	6,623	
Clerk, Treasurer, & Finance Adm.	47	33,250						33,250	29,458	32,374	
Elections	48	1,000						1,000	947	0	
Legal Services & City Attorney	49	3,100						3,100	3,760	1,592	
City Hall & General Buildings	50	25,250	17,000					42,250	27,600	18,639	
Tort Liability	51		13,000					13,000	11,922	8,829	
Other General Government	52	13,429						13,429	0	4,788	
TOTAL (lines 46 - 52)	53	82,659	30,000	0			0	112,659	79,607	72,845	
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	
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58	209,062	121,628	0	0	0	0	330,690	261,636	256,378	
BUSINESS TYPE ACTIVITIES											
Proprietary: Enterprise & Budgeted ISF											
Water Utility	59						92,570	92,570	89,488	64,664	
Sewer Utility	60						56,826	56,826	21,588	13,070	
Electric Utility	61						0	0	0	0	
Gas Utility	62						0	0	0	0	
Airport	63						0	0	0	0	
Landfill/Garbage	64						9,200	9,200	0	0	
Transit	65						0	0	0	0	
Cable TV, Internet & Telephone	66						0	0	0	0	
Housing Authority	67						0	0	0	0	
Storm Water Utility	68						0	0	0	0	
Other Business Type (city hosp., ISF, parking, etc.)	69						0	0	0	0	
Enterprise DEBT SERVICE	70						0	0	0	0	
Enterprise CAPITAL PROJECTS	71						0	0	0	0	
Enterprise TIF CAPITAL PROJECTS	72						0	0	0	0	
TOTAL Business Type Expenditures (lines 59 - 73)	73						158,596	158,596	111,076	77,734	
TOTAL ALL EXPENDITURES (lines 58+74)	74	209,062	121,628	0	0	0	0	489,286	372,712	334,112	
Regular Transfers Out	75							0	0	0	
Internal TIF Loan / Repayment Transfers Out	76							0	0	0	
Total ALL Transfers Out	77	0	0	0	0	0	0	0	0	0	
Total Expenditures & Fund Transfers Out (lines 75+76)	78	209,062	121,628	0	0	0	0	489,286	372,712	334,112	
Ending Fund Balance June 30	79	112,149	293,052	0	0	0	0	570,109	570,109	520,746	

* 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

2015

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2015 (J)	RE-ESTIMATED 2014 (K)	ACTUAL 2013 (L)
REVENUES & OTHER FINANCING SOURCES											
	1	101,171	16,365		0	0			117,536	106,332	108,041
	2								0	0	0
	3	101,171	16,365		0	0			117,536	106,332	108,041
	4								0	0	0
	5								0	0	0
Other City Taxes:											
	6	3,861	635		0	0			4,496	4,372	2,210
	7								0	0	0
	8								0	0	0
	9								0	0	0
	10								0	0	0
	11								0	0	0
	12	78,740							78,740	75,454	73,647
	13	82,601	635		0	0			83,236	79,826	75,857
	14	540							540	540	745
	15	500							500	1,524	6,498
Intergovernmental:											
	16								0	0	0
	17		53,856						53,856	59,364	53,725
	18	1,594	262	0	0	0		0	1,856	0	0
	19	21,658							21,658	0	17,232
	20	23,252	54,118	0	0	0		0	77,370	59,364	70,957
Charges for Fees & Service:											
	21							81,078	81,078	102,452	78,161
	22							64,326	64,326	34,676	34,179
	23								0	0	0
	24								0	0	0
	25								0	0	0
	26								0	0	0
	27	26,000						0	26,000	26,664	31,227
	28								0	0	0
	29								0	0	0
	30								0	0	0
	31								0	0	0
	32								0	0	0
	33	4,200						0	4,200	4,100	0
	34	30,200	0		0	0	0	145,404	175,604	167,892	143,567
	35								0	0	0
	36	34,500							34,500	6,597	5,792
Other Financing Sources:											
	37								0	0	0
	38								0	0	0
	39	0	0	0	0	0	0	0	0	0	0
	40								0	0	0
	41								0	0	0
	42	0	0	0	0	0	0	0	0	0	0
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)											
	43	272,764	71,118	0	0	0	0	145,404	489,286	422,075	411,457
	44	48,447	343,562	0	0	0	0	178,100	570,109	520,746	443,401
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)											
	45	321,211	414,680	0	0	0	0	323,504	1,059,395	942,821	854,858

CITY OF

BADGER

ADOPTED BUDGET SUMMARY

YEAR ENDED JUNE 30, 2015

Fiscal Years

(A)	(B)	(C) GENERAL	(D) SPECIAL REVENUES	(E) TIF SPECIAL REVENUES	(F) DEBT SERVICE	(G) CAPITAL PROJECTS	(H) PERMANENT	(I) PROPRIETARY	(J) BUDGET 2015	(K) RE-ESTIMATED 2014	(L) ACTUAL 2013
Revenues & Other Financing Sources											
Taxes Levied on Property	1	101,171	16,365		0	0			117,536	106,332	108,041
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	101,171	16,365		0	0			117,536	106,332	108,041
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	82,601	635		0	0			83,236	79,826	75,857
Licenses & Permits	7	540	0					0	540	540	745
Use of Money and Property	8	500	0	0	0	0	0	0	500	1,524	6,498
Intergovernmental	9	23,252	54,118	0	0	0		0	77,370	59,364	70,957
Charges for Fees & Service	10	30,200	0		0	0	0	145,404	175,604	167,892	143,567
Special Assessments	11	0			0	0		0	0	0	0
Miscellaneous	12	34,500	0		0	0	0	0	34,500	6,597	5,792
Sub-Total Revenues	13	272,764	71,118	0	0	0	0	145,404	489,286	422,075	411,457
Other Financing Sources:											
Total Transfers In	14	0	0	0	0	0	0	0	0	0	0
Proceeds of Debt	15	0	0	0	0	0		0	0	0	0
Proceeds of Capital Asset Sales	16	0	0		0	0	0	0	0	0	0
Total Revenues and Other Sources	17	272,764	71,118	0	0	0	0	145,404	489,286	422,075	411,457
Expenditures & Other Financing Uses											
Public Safety	18	26,759	0	0			0		26,759	32,527	26,979
Public Works	19	28,350	71,628	0			0		99,978	88,872	89,742
Health and Social Services	20	3,200	0	0			0		3,200	2,950	3,195
Culture and Recreation	21	62,244	20,000	0			0		82,244	57,440	63,324
Community and Economic Development	22	5,850	0	0			0		5,850	240	293
General Government	23	82,659	30,000	0			0		112,659	79,607	72,845
Debt Service	24	0	0	0	0		0		0	0	0
Capital Projects	25	0	0	0		0			0	0	0
Total Government Activities Expenditures	26	209,062	121,628	0	0	0	0		330,690	261,636	256,378
Business Type Proprietary: Enterprise & ISF	27							158,596	158,596	111,076	77,734
Total Gov & Bus Type Expenditures	28	209,062	121,628	0	0	0	0	158,596	489,286	372,712	334,112
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	209,062	121,628	0	0	0	0	158,596	489,286	372,712	334,112
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31										
	32	63,702	-50,510	0	0	0	0	-13,192	0	49,363	77,345
Beginning Fund Balance July 1	33	48,447	343,562	0	0	0	0	178,100	570,109	520,746	443,401
Ending Fund Balance June 30	34	112,149	293,052	0	0	0	0	164,908	570,109	570,109	520,746

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

City Name: **BADGER**

Fiscal Year
2015

	Project Name (A)	Amount of Issue (B)	Date Certified to County Auditor (C)	Principal Due FY 2015 (D)	Interest Due FY 2015 +(E)	Bond Reg/Other Fees Due FY 2015 +(F)	Total Obligation Due FY 2015 =(G)	Paid from Funds OTHER THAN Current Year Property Taxes -(H)	Amount Paid by Current Year Debt Service Levy =(I)
(1)							0		0
(2)							0		0
(3)							0		0
(4)							0		0
(5)							0		0
(6)							0		0
(7)							0		0
(8)							0		0
(9)							0		0
(10)							0		0
(11)							0		0
(12)							0		0
(13)							0		0
(14)							0		0
(15)							0		0
(16)							0		0
(17)							0		0
(18)							0		0
(19)							0		0
(20)							0		0
(21)							0		0
(22)							0		0
(23)							0		0
(24)							0		0
(25)							0		0
(26)							0		0
(27)							0		0
(28)							0		0
(29)							0		0
(30)							0		0
			TOTALS	0	0	0	0	0	0

