

94-898

Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2015 - ENDING JUNE 30, 2016

The City of: BADGER County Name: WEBSTER Date Budget Adopted: 3/9/2015
(Date) xx/xx/xx

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, 2014 Property Valuations

Regular
DEBT SERVICE
 Ag Land

	With Gas & Electric	Without Gas & Electric
2a	11,637,202	11,220,062
3a		
4a	589,896	

Last Official Census

561

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 94,261	90,883	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 13,000	12,534	52 1.11711
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)	25 107,261	103,417	
384.1	3.00375	Ag Land	26 1,772	1,772	63 3.00375
		Total General Fund Tax Levies (25 + 26)	27 109,033	105,189	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 19,000	18,319	1.63269
Rules	Amt Nec	Other Employee Benefits	31	0	0
		Total Employee Benefit Levies (29,30,31)	32 19,000	18,319	65 1.63269
		Sub Total Special Revenue Levies (28+32)	33 19,000	18,319	
		Valuation			
386	As Req	With Gas & Elec	Without Gas & Elec		
		SSMID 1 (A) (B)	34	0	66 0
		SSMID 2 (A) (B)	35	0	67 0
		SSMID 3 (A) (B)	36	0	68 0
		SSMID 4 (A) (B)	37	0	69 0
		SSMID 5 (A) (B)	555	0	565 0
		SSMID 6 (A) (B)	556	0	566 0
		SSMID 7 (A) (B)	1177	0	0
		Total SSMID	38 0	0	Do Not Add
		Total Special Revenue Levies	39 19,000	18,319	
384.4	Amt Nec	Debt Service Levy 76.10(6)	40 0	0	70 0
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41	0	71 0
		Total Property Taxes (27+39+40+41)	42 128,033	123,508	72 10.84980

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.

(County Auditor)

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 2014										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	70,390	248,150	0	0	0	0	318,540	115,798	434,338
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	215,612	150,600	0	0	0	0	366,212	171,958	538,170
Actual Expenditures Except End Bal (pg 12, line 259) *	3	163,925	98,777	0	0	0	0	262,702	170,302	433,004
Ending Fund Balance June 30 (pg 12, line 261) *	4	122,077	299,973	0	0	0	0	422,050	117,454	539,504
(2)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Re-Estimated FY 2015										
Beginning Fund Balance	5	122,077	299,973	0	0	0	0	422,050	117,454	539,504
Re-Est Revenues	6	128,558	150,917	0	0	0	0	279,475	184,882	464,357
Re-Est Expenditures	7	215,912	40,361	0	0	0	0	256,273	155,307	411,580
Ending Fund Balance	8	34,723	410,529	0	0	0	0	445,252	147,029	592,281
(3)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2016										
Beginning Fund Balance	9	34,723	410,529	0	0	0	0	445,252	147,029	592,281
Revenues	10	277,256	121,481	0	0	0	0	398,737	184,418	583,155
Expenditures	11	307,040	122,447	0	0	0	0	429,487	153,668	583,155
Ending Fund Balance	12	4,939	409,563	0	0	0	0	414,502	177,779	592,281

* 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.

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

		Request with Utility Replacement (A)	Property Taxes Levied (B)
1	Portion of General Fund Levy Used for Emerg. Mgmt. Comm.	450	434
2	Support of a Local Emerg.Mgmt.Comm.	0	0
3	TOTAL FOR FISCAL YEAR 2014	450	434

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2016

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 2016 (J)	RE-ESTIMATED 2015 (K)	ACTUAL 2014 (L)
PUBLIC SAFETY											
Police Department/Crime Prevention	1	14,200							14,200	11,864	11,764
Jail	2								0	0	0
Emergency Management	3	450							450	424	0
Flood Control	4								0	0	0
Fire Department	5	6,474							6,474	6,975	8,582
Ambulance	6								0	0	0
Building Inspections	7	300							300	250	220
Miscellaneous Protective Services	8	7,583							7,583	0	0
Animal Control	9	200							200	100	48
Other Public Safety	10								0	6,166	5,988
TOTAL (lines 1 - 10)	11	29,207	0				0		29,207	25,779	26,602
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	10,000	66,917						76,917	39,950	29,959
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		8,000						8,000	7,200	7,165
Traffic Control and Safety	15		200						200	500	242
Snow Removal	16		5,000						5,000	500	7,968
Highway Engineering	17								0	0	0
Street Cleaning	18		300						300	250	0
Airport (if not Enterprise)	19								0	0	0
Garbage (if not Enterprise)	20	30,750							30,750	17,198	18,592
Other Public Works	21	31,900	10,030						41,930	0	20,394
TOTAL (lines 12 - 21)	22	72,650	90,447				0		163,097	65,598	84,320
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	2,700							2,700	2,595	2,350
Community Mental Health	28								0	0	0
Other Health and Social Services	29	350							350	350	350
TOTAL (lines 23 - 29)	30	3,300	0				0		3,300	3,195	2,950
CULTURE & RECREATION											
Library Services	31	25,250							25,250	29,800	29,173
Museum, Band and Theater	32								0	0	0
Parks	33	52,970							52,970	48,153	25,837
Recreation	34	20,000							20,000	0	0
Cemetery	35	600							600	600	600
Community Center, Zoo, & Marina	36	6,850							6,850	7,146	10,227
Other Culture and Recreation	37	1,500							1,500	1,250	1,200
TOTAL (lines 31 - 37)	38	107,170	0				0		107,170	86,949	67,037

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2016

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 2016 (J)	RE-ESTIMATED 2015 (K)	ACTUAL 2014 (L)
COMMUNITY & ECONOMIC DEVELOPMENT											
Community Beautification	39	313							313	1,899	1,265
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	313	0	0			0		313	1,899	1,265
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46	7,450							7,450	5,228	6,689
Clerk, Treasurer, & Finance Adm.	47	32,000							32,000	33,051	38,590
Elections	48	1,200							1,200	0	948
Legal Services & City Attorney	49	2,750							2,750	1,270	2,926
City Hall & General Buildings	50	41,500	19,000						60,500	21,611	19,320
Tort Liability	51		13,000						13,000	11,693	11,922
Other General Government	52	9,500	0						9,500	0	133
TOTAL (lines 46 - 52)	53	94,400	32,000	0			0		126,400	72,853	80,528
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 <i>(lines 11+22+30+38+45+53+54+57)</i>	58	307,040	122,447	0	0	0	0		429,487	256,273	262,702
BUSINESS TYPE ACTIVITIES											
Proprietary: Enterprise & Budgeted ISF											
Water Utility	59							92,282	92,282	99,632	126,258
Sewer Utility	60							61,386	61,386	49,911	37,435
Electric Utility	61							0	0	0	0
Gas Utility	62							0	0	0	0
Airport	63							0	0	0	0
Landfill/Garbage	64							0	0	5,764	6,609
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							153,668	153,668	155,307	170,302
TOTAL ALL EXPENDITURES (lines 58+74)	74	307,040	122,447	0	0	0	0	153,668	583,155	411,580	433,004
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	0
Total Expenditures & Fund Transfers Out (lines 75+76)	78	307,040	122,447	0	0	0	0	153,668	583,155	411,580	433,004
Ending Fund Balance June 30	79	4,939	409,563	0	0	0	0	177,779	592,281	592,281	539,504

* 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 2016

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2016 (J)	RE-ESTIMATED 2015 (K)	ACTUAL 2014 (L)
REVENUES & OTHER FINANCING SOURCES											
Taxes Levied on Property	1	105,189	18,319		0	0			123,508	127,368	113,234
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	105,189	18,319		0	0			123,508	127,368	113,234
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	3,844	681		0	0			4,525	4,721	4,370
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	78,000							78,000	67,210	68,072
Subtotal - Other City Taxes (lines 6 thru 12)	13	81,844	681		0	0			82,525	71,931	72,442
Licenses & Permits	14	990							990	0	540
Use of Money & Property	15	2,140							2,140	0	82,533
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		77,157						77,157	60,804	56,018
Other State Grants & Reimbursements	18	1,830	324	0	0	0		0	2,154	0	0
Local Grants & Reimbursements	19	25,263							25,263	19,372	28,232
Subtotal - Intergovernmental (lines 16 thru 19)	20	27,093	77,481	0	0	0		0	104,574	80,176	84,250
Charges for Fees & Service:											
Water Utility	21							92,282	92,282	92,282	77,177
Sewer Utility	22							61,386	61,386	61,384	63,780
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							30,750	30,750	31,216	31,001
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	0	0
Subtotal - Charges for Service (lines 21 thru 33)	34	0	0		0	0	0	184,418	184,418	184,882	171,958
Special Assessments	35								0	0	0
Miscellaneous	36	60,000	25,000						85,000	0	13,213
Other Financing Sources:											
Regular Operating Transfers In	37								0	0	0
Internal TIF Loan Transfers In	38								0	0	0
Subtotal ALL Operating Transfers In	39	0	0	0	0	0	0	0	0	0	0
Proceeds of Debt (Excluding TIF Internal Borrowing)	40								0	0	0
Proceeds of Capital Asset Sales	41								0	0	0
Subtotal-Other Financing Sources (lines 38 thru 40)	42	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	277,256	121,481	0	0	0	0	184,418	583,155	464,357	538,170
Beginning Fund Balance July 1	44	34,723	410,529	0	0	0	0	147,029	592,281	539,504	434,338
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	311,979	532,010	0	0	0	0	331,447	1,175,436	1,003,861	972,508

CITY OF

BADGER

ADOPTED BUDGET SUMMARY

YEAR ENDED JUNE 30, 2016

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2016 (J)	RE-ESTIMATED 2015 (K)	ACTUAL 2014 (L)
Revenues & Other Financing Sources											
Taxes Levied on Property	1	105,189	18,319		0	0			123,508	127,368	113,234
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	105,189	18,319		0	0			123,508	127,368	113,234
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	81,844	681		0	0			82,525	71,931	72,442
Licenses & Permits	7	990	0					0	990	0	540
Use of Money and Property	8	2,140	0	0	0	0	0	0	2,140	0	82,533
Intergovernmental	9	27,093	77,481	0	0	0		0	104,574	80,176	84,250
Charges for Fees & Service	10	0	0		0	0		184,418	184,418	184,882	171,958
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	60,000	25,000		0	0	0	0	85,000	0	13,213
Sub-Total Revenues	13	277,256	121,481	0	0	0	0	184,418	583,155	464,357	538,170
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	277,256	121,481	0	0	0	0	184,418	583,155	464,357	538,170
Expenditures & Other Financing Uses											
Public Safety	18	29,207	0	0			0		29,207	25,779	26,602
Public Works	19	72,650	90,447	0			0		163,097	65,598	84,320
Health and Social Services	20	3,300	0	0			0		3,300	3,195	2,950
Culture and Recreation	21	107,170	0	0			0		107,170	86,949	67,037
Community and Economic Development	22	313	0	0			0		313	1,899	1,265
General Government	23	94,400	32,000	0			0		126,400	72,853	80,528
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	307,040	122,447	0	0	0	0		429,487	256,273	262,702
Business Type Proprietary: Enterprise & ISF	27							153,668	153,668	155,307	170,302
Total Gov & Bus Type Expenditures	28	307,040	122,447	0	0	0	0	153,668	583,155	411,580	433,004
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	307,040	122,447	0	0	0	0	153,668	583,155	411,580	433,004
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-29,784	-966	0	0	0	0	30,750	0	52,777	105,166
Beginning Fund Balance July 1	33	34,723	410,529	0	0	0	0	147,029	592,281	539,504	434,338
Ending Fund Balance June 30	34	4,939	409,563	0	0	0	0	177,779	592,281	592,281	539,504

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

City Name: **BADGER**

Fiscal Year
2016

(A) Project Name	(B) Amount of Issue	(C) Date Certified to County Auditor	(D) Principal Due FY 2016	(E) Interest Due FY 2016 +	(F) Bond Reg/Other Fees Due FY 2016 +	(G) Total Obligation Due FY 2016 =	(H) Paid from Funds OTHER THAN Current Year Property Taxes -	(I) Amount Paid by Current Year Debt Service Levy =
(1) D/S BACKFILL REVENUE						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

