

# 16-135

## Adoption of Budget and Certification of City Taxes

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

The City of: BENNETT County Name: CEDAR Date Budget Adopted: 2/9/2015  
(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.

(563) 890-2361  
Telephone Number

\_\_\_\_\_  
Signature

County Auditor Date Stamp

### January 1, 2014 Property Valuations

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	2a <u>8,164,716</u>	2b <u>8,020,484</u>	405
<b>DEBT SERVICE</b>	3a <u>8,164,716</u>	3b <u>8,020,484</u>	
Ag Land	4a <u>19,530</u>		

### TAXES LIEVED

Code Sec.	Dollar Limit	Purpose	(A) Request with Utility Replacement	(B) Property Taxes Levied	(C) Rate
384.1	8.10000	Regular General levy	5 66,134	64,966	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 15,860	15,580	52 1.94250
12(21)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462 29	28	465 0.00355
(384)		Voted Other Permissible Levies			
12(1)	0.13500	Instrumental/Vocal Music Groups	15	0	53 0
12(2)	0.81000	Memorial Building	16	0	54 0
12(3)	0.13500	Symphony Orchestra	17	0	55 0
12(4)	0.27000	Cultural & Scientific Facilities	18	0	56 0
12(5)	As Voted	County Bridge	19	0	57 0
12(6)	1.35000	Missi or Missouri River Bridge Const.	20	0	58 0
12(9)	0.03375	Aid to a Transit Company	21	0	59 0
12(16)	0.20500	Maintain Institution received by gift/devise	22	0	60 0
12(18)	1.00000	City Emergency Medical District	463	0	466 0
12(20)	0.27000	Support Public Library	23	0	61 0
28E.22	1.50000	Unified Law Enforcement	24	0	62 0
		<b>Total General Fund Regular Levies (5 thru 24)</b>	25 82,023	80,574	
384.1	3.00375	Ag Land	26 50	50	63 2.56016
		<b>Total General Fund Tax Levies (25 + 26)</b>	27 82,073	80,624	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 8,422	8,273	1.03151
Rules	Amt Nec	Other Employee Benefits	31 9,837	9,663	1.20482
		<b>Total Employee Benefit Levies (29,30,31)</b>	32 18,259	17,936	2.23633
		<b>Sub Total Special Revenue Levies (28+32)</b>	33 18,259	17,936	
		Valuation			
386	As Req	With Gas & Elec	Without Gas & Elec		
		SSMID 1 (A) (B)	34	0	0
		SSMID 2 (A) (B)	35	0	0
		SSMID 3 (A) (B)	36	0	0
		SSMID 4 (A) (B)	37	0	0
		SSMID 5 (A) (B)	555	0	0
		SSMID 6 (A) (B)	556	0	0
		SSMID 7 (A) (B)	1177	0	0
		<b>Total SSMID</b>	38 0	0	Do Not Add
		<b>Total Special Revenue Levies</b>	39 18,259	17,936	
384.4	Amt Nec	<b>Debt Service Levy 76.10(6)</b>	40 7,921	7,781	70 0.97015
384.7	0.67500	<b>Capital Projects (Capital Improv. Reserve)</b>	41	0	71 0
		<b>Total Property Taxes (27+39+40+41)</b>	42 108,253	106,341	72 13.25253

**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

**BENNETT**

		General (A)	Special Rev (B)	TIF Special Rev (C)	Debt Serv (D)	Capt Proj (E)	Permanent (G)	Total Government (H)	Proprietary (I)	Grand Total (J)
<b>(1)</b>										
<b>*Annual Report FY 2014</b>										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	79,801	19,685	0	0	0	0	99,486	98,281	197,767
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	113,958	124,151	0	8,285	0	0	246,394	110,820	357,214
Actual Expenditures Except End Bal (pg 12, line 259) *	3	178,209	46,835	0	0	0	0	225,044	151,439	376,483
Ending Fund Balance June 30 (pg 12, line 261) *	4	15,550	97,001	0	8,285	0	0	120,836	57,662	178,498
<b>(2)</b>		<b>General</b>	<b>Spec Rev</b>	<b>TIF Special Rev</b>	<b>Debt Serv</b>	<b>Capt Proj</b>	<b>Permanent</b>	<b>Tot Govt</b>	<b>Proprietary</b>	<b>Grand Total</b>
<b>** Re-Estimated FY 2015</b>										
Beginning Fund Balance	5	15,550	97,001	0	8,285	0	0	120,836	57,662	178,498
Re-Est Revenues	6	164,721	82,576	0	10,073	18,000	0	275,370	88,230	363,600
Re-Est Expenditures	7	165,877	81,945	0	10,000	18,000	0	275,822	86,820	362,642
Ending Fund Balance	8	14,394	97,632	0	8,358	0	0	120,384	59,072	179,456
<b>(3)</b>		<b>General</b>	<b>Spec Rev</b>	<b>TIF Special Rev</b>	<b>Debt Serv</b>	<b>Capt Proj</b>	<b>Permanent</b>	<b>Tot Govt</b>	<b>Proprietary</b>	<b>Grand Total</b>
<b>** Budget FY 2016</b>										
Beginning Fund Balance	9	14,394	97,632	0	8,358	0	0	120,384	59,072	179,456
Revenues	10	188,253	70,361	0	8,000	15,000	0	281,614	96,850	378,464
Expenditures	11	195,228	67,564	0	16,000	15,000	0	293,792	103,410	397,202
Ending Fund Balance	12	7,419	100,429	0	358	0	0	108,206	52,512	160,718

\* 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 \_\_\_\_\_ BENNETT**

**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.	1,420	1,395
2 Support of a Local Emerg.Mgmt.Comm.	29	28
3 TOTAL FOR FISCAL YEAR 2014	1,449	1,423

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2016

Fiscal Years

GOVERNMENT ACTIVITIES		GENERAL	SPECIAL	TIF	DEBT	CAPITAL	PERMANENT	PROPRIETARY	BUDGET	RE-ESTIMATED	ACTUAL
(A)	(B)	(C)	REVENUES	SPECIAL	SERVICE	PROJECTS	(H)	(I)	2016	2015	2014
			(D)	REVENUES	(F)	(G)			(J)	(K)	(L)
			(E)	(E)							
<b>PUBLIC SAFETY</b>											
Police Department/Crime Prevention	1	18,000							18,000	17,500	16,960
Jail	2								0	0	0
Emergency Management	3	1,420							1,420	1,100	1,013
Flood Control	4								0	0	0
Fire Department	5	28,000							28,000	28,000	14,816
Ambulance	6	19,620							19,620	15,525	14,181
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	0	0
Animal Control	9	200							200	200	0
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	67,240	0				0		67,240	62,325	46,970
<b>PUBLIC WORKS</b>											
Roads, Bridges, & Sidewalks	12	13,315	42,258						55,573	52,180	55,632
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		7,000						7,000	7,000	6,823
Traffic Control and Safety	15								0	0	0
Snow Removal	16	1,000	1,000						2,000	2,000	0
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	33,500							33,500	33,200	32,484
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	47,815	50,258				0		98,073	94,380	94,939
<b>HEALTH &amp; SOCIAL SERVICES</b>											
Welfare Assistance	23								0	0	0
City Hospital	24								0	0	0
Payments to Private Hospitals	25								0	0	0
Health Regulation and Inspection	26								0	0	0
Water, Air, and Mosquito Control	27								0	0	0
Community Mental Health	28								0	0	0
Other Health and Social Services	29								0	0	0
TOTAL (lines 23 - 29)	30	0	0				0		0	0	0
<b>CULTURE &amp; RECREATION</b>											
Library Services	31	23,868	2,131						25,999	22,682	10,871
Museum, Band and Theater	32								0	0	0
Parks	33	2,950							2,950	2,550	939
Recreation	34								0	0	0
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36								0	0	0
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	26,818	2,131				0		28,949	25,232	11,810

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)
<b>COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>											
Community Beautification	39								0	0	0
Economic Development	40	1,100							1,100	1,100	1,085
Housing and Urban Renewal	41								0	0	0
Planning & Zoning	42								0	0	0
Other Com & Econ Development	43								0	0	0
	44										
<b>TOTAL (lines 39 - 44)</b>	45	1,100	0	0			0		1,100	1,100	1,085
<b>GENERAL GOVERNMENT</b>											
Mayor, Council, & City Manager	46	2,400	95						2,495	2,495	2,393
Clerk, Treasurer, & Finance Adm.	47	27,155	6,280						33,435	22,690	22,937
Elections	48	1,000							1,000	0	794
Legal Services & City Attorney	49	7,000							7,000	7,000	1,679
City Hall & General Buildings	50	14,700							14,700	23,800	26,439
Tort Liability	51		8,800						8,800	8,800	8,348
Other General Government	52								0	0	1,650
<b>TOTAL (lines 46 - 52)</b>	53	52,255	15,175	0			0		67,430	64,785	64,240
<b>DEBT SERVICE</b>	54				8,000				8,000	10,000	0
Gov Capital Projects	55					15,000			15,000	18,000	0
TIF Capital Projects	56								0	0	0
<b>TOTAL CAPITAL PROJECTS</b>	57	0	0	0		15,000	0		15,000	18,000	0
<b>TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)</b>	58	195,228	67,564	0	8,000	15,000	0		285,792	275,822	219,044
<b>BUSINESS TYPE ACTIVITIES</b>											
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>											
Water Utility	59							53,575	53,575	38,005	79,716
Sewer Utility	60							49,835	49,835	33,815	19,091
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	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	22,559
Enterprise CAPITAL PROJECTS	71							0	0	0	30,073
Enterprise TIF CAPITAL PROJECTS	72							0	0	0	0
<b>TOTAL Business Type Expenditures (lines 59 - 73)</b>	73							103,410	103,410	71,820	151,439
<b>TOTAL ALL EXPENDITURES (lines 58+74)</b>	74	195,228	67,564	0	8,000	15,000	0	103,410	389,202	347,642	370,483
Regular Transfers Out	75				8,000				8,000	15,000	6,000
Internal TIF Loan / Repayment Transfers Out	76								0	0	0
<b>Total ALL Transfers Out</b>	77	0	0	0	8,000	0	0	0	8,000	15,000	6,000
<b>Total Expenditures &amp; Fund Transfers Out (lines 75+76)</b>	78	195,228	67,564	0	16,000	15,000	0	103,410	397,202	362,642	376,483
<b>Ending Fund Balance June 30</b>	79	7,419	100,429	0	358	0	0	52,512	160,718	179,456	178,498

\* 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)
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>											
	1	80,624	17,936		7,781	0			106,341	106,579	106,787
	2								0	0	0
	3	80,624	17,936		7,781	0			106,341	106,579	106,787
	4								0	0	0
	5								0	0	0
Other City Taxes:											
	6	1,449	323		140	0			1,912	1,939	0
	7	2,060							2,060	2,000	2,165
	8								0	0	0
	9								0	0	0
	10								0	0	0
	11								0	0	0
	12	29,000							29,000	27,000	27,218
	13	32,509	323		140	0			32,972	30,939	29,383
	14	595							595	465	377
	15	180							180	1,510	224
Intergovernmental:											
	16					15,000			15,000	3,000	8,340
	17		41,200						41,200	39,000	35,107
	18	1,045	233	0	79	0		0	1,357	1,140	977
	19	2,700	8,110						10,810	43,645	41,136
	20	3,745	49,543	0	79	15,000		0	68,367	86,785	85,560
Charges for Fees & Service:											
	21							43,200	43,200	42,140	42,979
	22							45,650	45,650	46,090	46,792
	23								0	0	0
	24								0	0	0
	25								0	0	0
	26								0	0	0
	27	36,510							36,510	34,092	31,855
	28								0	0	0
	29								0	0	0
	30								0	0	0
	31								0	0	0
	32								0	0	0
	33	34,090	2,559						36,649	0	0
	34	70,600	2,559		0	0		88,850	162,009	122,322	121,626
	35								0	0	0
	36								0	0	2,257
Other Financing Sources:											
	37							8,000	8,000	15,000	6,000
	38								0	0	0
	39	0	0	0	0	0	0	8,000	8,000	15,000	6,000
	40								0	0	5,000
	41								0	0	0
	42	0	0	0	0	0	0	8,000	8,000	15,000	11,000
<b>Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, &amp; 41)</b>											
	43	188,253	70,361	0	8,000	15,000	0	96,850	378,464	363,600	357,214
	44	14,394	97,632	0	8,358	0	0	59,072	179,456	178,498	197,767
<b>TOTAL REVENUES &amp; BEGIN BALANCE (lines 42+43)</b>											
	45	202,647	167,993	0	16,358	15,000	0	155,922	557,920	542,098	554,981

**CITY OF BENNETT**  
**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)
<b>Revenues &amp; Other Financing Sources</b>											
Taxes Levied on Property	1	80,624	17,936		7,781	0			106,341	106,579	106,787
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	80,624	17,936		7,781	0			106,341	106,579	106,787
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	32,509	323		140	0			32,972	30,939	29,383
Licenses & Permits	7	595	0					0	595	465	377
Use of Money and Property	8	180	0	0	0	0	0	0	180	1,510	224
Intergovernmental	9	3,745	49,543	0	79	15,000		0	68,367	86,785	85,560
Charges for Fees & Service	10	70,600	2,559		0	0		88,850	162,009	122,322	121,626
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	0	0		0	0		0	0	0	2,257
Sub-Total Revenues	13	188,253	70,361	0	8,000	15,000	0	88,850	370,464	348,600	346,214
<b>Other Financing Sources:</b>											
Total Transfers In	14	0	0	0	0	0		8,000	8,000	15,000	6,000
Proceeds of Debt	15	0	0	0	0	0		0	0	0	5,000
Proceeds of Capital Asset Sales	16	0	0	0	0	0		0	0	0	0
<b>Total Revenues and Other Sources</b>	<b>17</b>	<b>188,253</b>	<b>70,361</b>	<b>0</b>	<b>8,000</b>	<b>15,000</b>	<b>0</b>	<b>96,850</b>	<b>378,464</b>	<b>363,600</b>	<b>357,214</b>
<b>Expenditures &amp; Other Financing Uses</b>											
Public Safety	18	67,240	0	0			0		67,240	62,325	46,970
Public Works	19	47,815	50,258	0			0		98,073	94,380	94,939
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	26,818	2,131	0			0		28,949	25,232	11,810
Community and Economic Development	22	1,100	0	0			0		1,100	1,100	1,085
General Government	23	52,255	15,175	0			0		67,430	64,785	64,240
Debt Service	24	0	0	0	8,000		0		8,000	10,000	0
Capital Projects	25	0	0	0		15,000	0		15,000	18,000	0
<b>Total Government Activities Expenditures</b>	<b>26</b>	<b>195,228</b>	<b>67,564</b>	<b>0</b>	<b>8,000</b>	<b>15,000</b>	<b>0</b>		<b>285,792</b>	<b>275,822</b>	<b>219,044</b>
Business Type Proprietary: Enterprise & ISF	27							103,410	103,410	71,820	151,439
<b>Total Gov &amp; Bus Type Expenditures</b>	<b>28</b>	<b>195,228</b>	<b>67,564</b>	<b>0</b>	<b>8,000</b>	<b>15,000</b>	<b>0</b>	<b>103,410</b>	<b>389,202</b>	<b>347,642</b>	<b>370,483</b>
<b>Total Transfers Out</b>	<b>29</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,000</b>	<b>15,000</b>	<b>6,000</b>
<b>Total ALL Expenditures/Fund Transfers Out</b>	<b>30</b>	<b>195,228</b>	<b>67,564</b>	<b>0</b>	<b>16,000</b>	<b>15,000</b>	<b>0</b>	<b>103,410</b>	<b>397,202</b>	<b>362,642</b>	<b>376,483</b>
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-6,975	2,797	0	-8,000	0	0	-6,560	-18,738	958	-19,269
<b>Beginning Fund Balance July 1</b>	<b>33</b>	<b>14,394</b>	<b>97,632</b>	<b>0</b>	<b>8,358</b>	<b>0</b>	<b>0</b>	<b>59,072</b>	<b>179,456</b>	<b>178,498</b>	<b>197,767</b>
<b>Ending Fund Balance June 30</b>	<b>34</b>	<b>7,419</b>	<b>100,429</b>	<b>0</b>	<b>358</b>	<b>0</b>	<b>0</b>	<b>52,512</b>	<b>160,718</b>	<b>179,456</b>	<b>178,498</b>

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

City Name: **BENNETT**

Fiscal Year  
2016

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Project Name	Amount of Issue	Date Certified to County Auditor	Principal Due FY 2016	Interest Due FY 2016	Bond Reg/Other Fees Due FY 2016	Total Obligation Due FY 2016	Paid from Funds OTHER THAN Current Year Property Taxes	Amount Paid by Current Year Debt Service Levy
(1) D/S BACKFILL REVENUE							79	-79
(2) NEW WATER METERS	50,000		6,000	2,000		8,000		8,000
(3) SRF	275,000		6,000	8,000	675	14,675	14,675	0
(4) New tractor			7,000	1,000		8,000	8,000	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			19,000	11,000	675	30,675	22,754	7,921

