

55-520

Adoption of Budget and Certification of City Taxes

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

The City of: Fenton County Name: KOSSUTH Date Budget Adopted: 3/2/2015
(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.

County Auditor Date Stamp		515-889-2887 <small>Telephone Number</small>	_____ <small>Signature</small>
January 1, 2014 Property Valuations			
		With Gas & Electric	Without Gas & Electric
Regular	2a	3,288,770	3,097,334
DEBT SERVICE	3a	3,288,770	3,097,334
Ag Land	4a	104,862	
			Last Official Census 279

Code		Dollar			(A)	(B)	(C)
Sec.	Limit	Purpose			Request with Utility Replacement	Property Taxes Levied	Rate
384.1	8.10000	Regular General levy	5		26,639	25,088	43 8.10000
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	12,883		12,133	52 3.91727
12(21)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462			0	465 0
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)					39,522	37,221	
384.1	3.00375	Ag Land	26		315	315	63 3.00375
Total General Fund Tax Levies (25 + 26)					39,837	37,536	Do Not Add
Special Revenue Levies							
384.8	0.27000	Emergency (if general fund at levy limit)	28		888	836	64 0.27000
384.6	Amt Nec	Police & Fire Retirement	29			0	0
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30		6,059	5,706	1.84233
Rules	Amt Nec	Other Employee Benefits	31		3,826	3,603	1.16335
Total Employee Benefit Levies (29,30,31)					9,885	9,309	3.00568
Sub Total Special Revenue Levies (28+32)					10,773	10,145	
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					0	0	Do Not Add
Total Special Revenue Levies					10,773	10,145	
384.4	Amt Nec	Debt Service Levy 76.10(6)	40		20,685	19,481	70 6.28959
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41			0	71 0
Total Property Taxes (27+39+40+41)					71,295	67,162	72 21.58254

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.

- The prescribed Notice of Public Hearing Budget Estimate (Form 631.1) was lawfully published, or posted if applicable, and notarized, filed proof was evidenced.
- Budget hearing notices were published or posted not less than 10 days, nor more than 20 days, prior to the budget hearing.
- Adopted property taxes do not exceed published or posted amounts.
- Adopted expenditures do not exceed published or posted amounts in each of the nine program areas, or in total.
- 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 **Fenton**

		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	65,997	201,575	0	184	0	0	267,756	183,547	451,303
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	134,616	178,460	0	9,321	0	0	322,397	255,390	577,787
Actual Expenditures Except End Bal (pg 12, line 259) *	3	131,448	208,840	0	9,212	0	0	349,500	233,518	583,018
Ending Fund Balance June 30 (pg 12, line 261) *	4	69,165	171,195	0	293	0	0	240,653	205,419	446,072
(2)										
** Re-Estimated FY 2015										
Beginning Fund Balance	5	69,165	171,195	0	293	0	0	240,653	205,419	446,072
Re-Est Revenues	6	160,872	94,969	0	21,006	0	0	276,847	218,915	495,762
Re-Est Expenditures	7	170,088	81,187	0	20,685	0	0	271,960	228,097	500,057
Ending Fund Balance	8	59,949	184,977	0	614	0	0	245,540	196,237	441,777
(3)										
** Budget FY 2016										
Beginning Fund Balance	9	59,949	184,977	0	614	0	0	245,540	196,237	441,777
Revenues	10	180,624	83,207	0	21,327	0	0	285,158	268,402	553,560
Expenditures	11	178,451	103,408	0	20,685	0	0	302,544	291,426	593,970
Ending Fund Balance	12	62,122	164,776	0	1,256	0	0	228,154	173,213	401,367

* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2014

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

CITY OF _____ Fenton _____

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.	0	0
2 Support of a Local Emerg.Mgmt.Comm.	0	0
3 TOTAL FOR FISCAL YEAR 2014	0	0

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	2,000							2,000	2,000	1,000
Jail	2								0	0	0
Emergency Management	3	130							130	130	125
Flood Control	4								0	0	0
Fire Department	5	35,240							35,240	35,513	156,384
Ambulance	6	32,765							32,765	20,550	15,448
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8	500							500	5,000	775
Animal Control	9	350							350	600	0
Other Public Safety	10	2,000							2,000	2,000	0
TOTAL (lines 1 - 10)	11	72,985	0				0		72,985	65,793	173,732
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	23,781	29,533						53,314	36,018	36,473
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	250							250	9,900	9,688
Traffic Control and Safety	15	250							250	250	0
Snow Removal	16		1,000						1,000	1,250	642
Highway Engineering	17								0	0	0
Street Cleaning	18								0	0	0
Airport <i>(if not Enterprise)</i>	19								0	0	0
Garbage <i>(if not Enterprise)</i>	20								0	0	0
Other Public Works	21	5,050							5,050	7,500	2,006
TOTAL (lines 12 - 21)	22	29,331	30,533				0		59,864	54,918	48,809
HEALTH & SOCIAL SERVICES											
Welfare Assistance	23								0	0	0
City Hospital	24								0	0	0
Payments to Private Hospitals	25								0	0	0
Health Regulation and Inspection	26								0	0	0
Water, Air, and Mosquito Control	27								0	0	0
Community Mental Health	28								0	0	0
Other Health and Social Services	29								0	0	0
TOTAL (lines 23 - 29)	30	0	0				0		0	0	0
CULTURE & RECREATION											
Library Services	31	28,525							28,525	24,202	28,181
Museum, Band and Theater	32								0	0	0
Parks	33	10,000							10,000	10,000	7,505
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	38,525	0				0		38,525	34,202	35,686

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									0	0	0
Economic Development	40									0	0	0
Housing and Urban Renewal	41									0	0	0
Planning & Zoning	42									0	0	0
Other Com & Econ Development	43									0	0	0
	44											
TOTAL (lines 39 - 44)	45		0	0	0			0		0	0	0
GENERAL GOVERNMENT												
Mayor, Council, & City Manager	46		3,143							3,143	3,143	2,565
Clerk, Treasurer, & Finance Adm.	47		7,952							7,952	7,852	7,900
Elections	48		1,000							1,000	0	892
Legal Services & City Attorney	49		1,000							1,000	1,000	77
City Hall & General Buildings	50		7,305							7,305	7,145	4,008
Tort Liability	51		960							960	900	872
Other General Government	52		6,250							6,250	6,250	8,989
TOTAL (lines 46 - 52)	53		27,610	0	0			0		27,610	26,290	25,303
DEBT SERVICE	54					20,685				20,685	20,685	9,212
Gov Capital Projects	55									0	0	0
TIF Capital Projects	56									0	0	0
TOTAL CAPITAL PROJECTS	57		0	0	0		0	0		0	0	0
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58		168,451	30,533	0	20,685	0	0		219,669	201,888	292,742
BUSINESS TYPE ACTIVITIES												
Proprietary: Enterprise & Budgeted ISF												
Water Utility	59								70,347	70,347	67,537	59,519
Sewer Utility	60								33,592	33,592	31,437	23,780
Electric Utility	61								0	0	0	0
Gas Utility	62								0	0	0	0
Airport	63								0	0	0	0
Landfill/Garbage	64								39,288	39,288	38,324	32,541
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								64,299	64,299	64,299	64,298
Enterprise CAPITAL PROJECTS	71								83,900	83,900	20,000	53,380
Enterprise TIF CAPITAL PROJECTS	72								0	0	0	0
TOTAL Business Type Expenditures (lines 59 - 73)	73								291,426	291,426	221,597	233,518
TOTAL ALL EXPENDITURES (lines 58+74)	74		168,451	30,533	0	20,685	0	0	291,426	511,095	423,485	526,260
Regular Transfers Out	75		10,000	72,875						82,875	76,572	56,758
Internal TIF Loan / Repayment Transfers Out	76									0	0	0
Total ALL Transfers Out	77		10,000	72,875	0	0	0	0	0	82,875	76,572	56,758
Total Expenditures & Fund Transfers Out (lines 75+76)	78		178,451	103,408	0	20,685	0	0	291,426	593,970	500,057	583,018
Ending Fund Balance June 30	79		62,122	164,776	0	1,256	0	0	173,213	401,367	441,777	446,072

* 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	37,536	10,145		19,481	0			67,162	66,669	54,766
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	37,536	10,145		19,481	0			67,162	66,669	54,766
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	2,301	628		1,204	0			4,133	4,188	3,408
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		34,600						34,600	41,425	31,514
Subtotal - Other City Taxes (lines 6 thru 12)	13	2,301	35,228		1,204	0			38,733	45,613	34,922
Licenses & Permits	14	440							440	440	440
Use of Money & Property	15	625	1,000					1,250	2,875	3,075	2,917
Intergovernmental:											
Federal Grants & Reimbursements	16							73,900	73,900	29,278	53,381
Road Use Taxes	17		26,500						26,500	26,115	26,745
Other State Grants & Reimbursements	18	2,887	334	0	642	0		0	3,863	2,745	1,619
Local Grants & Reimbursements	19	48,895							48,895	33,190	33,519
Subtotal - Intergovernmental (lines 16 thru 19)	20	51,782	26,834	0	642	0		73,900	153,158	91,328	115,264
Charges for Fees & Service:											
Water Utility	21							51,135	51,135	54,700	55,060
Sewer Utility	22							89,330	89,330	90,650	93,752
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							32,787	32,787	32,165	31,902
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	16,800							16,800	16,800	15,144
Subtotal - Charges for Service (lines 21 thru 33)	34	16,800	0		0	0	0	173,252	190,052	194,315	195,858
Special Assessments	35								0	0	0
Miscellaneous	36	18,265							18,265	17,750	24,862
Other Financing Sources:											
Regular Operating Transfers In	37	52,875	10,000					20,000	82,875	76,572	56,758
Internal TIF Loan Transfers In	38								0	0	0
Subtotal ALL Operating Transfers In	39	52,875	10,000	0	0	0	0	20,000	82,875	76,572	56,758
Proceeds of Debt (Excluding TIF Internal Borrowing)	40								0	0	92,000
Proceeds of Capital Asset Sales	41								0	0	0
Subtotal-Other Financing Sources (lines 38 thru 40)	42	52,875	10,000	0	0	0	0	20,000	82,875	76,572	148,758
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43	180,624	83,207	0	21,327	0	0	268,402	553,560	495,762	577,787
Beginning Fund Balance July 1	44	59,949	184,977	0	614	0	0	196,237	441,777	446,072	451,303
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	240,573	268,184	0	21,941	0	0	464,639	995,337	941,834	1,029,090

CITY OF

Fenton

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	37,536	10,145		19,481	0			67,162	66,669	54,766
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	37,536	10,145		19,481	0			67,162	66,669	54,766
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	2,301	35,228		1,204	0			38,733	45,613	34,922
Licenses & Permits	7	440	0					0	440	440	440
Use of Money and Property	8	625	1,000	0	0	0	0	1,250	2,875	3,075	2,917
Intergovernmental	9	51,782	26,834	0	642	0		73,900	153,158	91,328	115,264
Charges for Fees & Service	10	16,800	0		0	0	0	173,252	190,052	194,315	195,858
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	18,265	0		0	0	0	0	18,265	17,750	24,862
Sub-Total Revenues	13	127,749	73,207	0	21,327	0	0	248,402	470,685	419,190	429,029
Other Financing Sources:											
Total Transfers In	14	52,875	10,000	0	0	0	0	20,000	82,875	76,572	56,758
Proceeds of Debt	15	0	0	0	0	0		0	0	0	92,000
Proceeds of Capital Asset Sales	16	0	0	0	0	0	0	0	0	0	0
Total Revenues and Other Sources	17	180,624	83,207	0	21,327	0	0	268,402	553,560	495,762	577,787
Expenditures & Other Financing Uses											
Public Safety	18	72,985	0	0			0		72,985	65,793	173,732
Public Works	19	29,331	30,533	0			0		59,864	54,918	48,809
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	38,525	0	0			0		38,525	34,202	35,686
Community and Economic Development	22	0	0	0			0		0	0	0
General Government	23	27,610	0	0			0		27,610	26,290	25,303
Debt Service	24	0	0	0	20,685		0		20,685	20,685	9,212
Capital Projects	25	0	0	0		0	0		0	0	0
Total Government Activities Expenditures	26	168,451	30,533	0	20,685	0	0		219,669	201,888	292,742
Business Type Proprietary: Enterprise & ISF	27							291,426	291,426	221,597	233,518
Total Gov & Bus Type Expenditures	28	168,451	30,533	0	20,685	0	0	291,426	511,095	423,485	526,260
Total Transfers Out	29	10,000	72,875	0	0	0	0	0	82,875	76,572	56,758
Total ALL Expenditures/Fund Transfers Out	30	178,451	103,408	0	20,685	0	0	291,426	593,970	500,057	583,018
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31										
	32	2,173	-20,201	0	642	0	0	-23,024	-40,410	-4,295	-5,231
Beginning Fund Balance July 1	33	59,949	184,977	0	614	0	0	196,237	441,777	446,072	451,303
Ending Fund Balance June 30	34	62,122	164,776	0	1,256	0	0	173,213	401,367	441,777	446,072

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

City Name: Fenton

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								0
(2) Water Treatment Plant	100,000	January 2002	8,572	640		9,212		9,212
(3) Water Treatment Plant	160,000	January 2002	13,339	1,400		14,739	14,739	0
(4) Wastewater Treatment & Collection System	1,086,000	December 2012	18,304	22,100		40,404	40,404	0
(5) Wastewater Treatment & Collection System	246,000	December 2012	4,106	5,050		9,156	9,156	0
(6) Fire Department-New Fire Truck	92,000	October 2013	8,399	3,074		11,473		11,473
(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			52,720	32,264	0	84,984	64,299	20,685

