

94-906

Adoption of Budget and Certification of City Taxes

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

The City of: HARCOURT County Name: WEBSTER Date Budget Adopted: 3/23/2015
(Date) xx/xx/xxxx

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.

515-354-5341

Telephone Number

Signature

County Auditor Date Stamp

January 1, 2014 Property Valuations

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	4,746,747	4,535,666	303
DEBT SERVICE	0	0	
Ag Land	436,292		

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 38,449	36,739	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	8 420	401	46 0.08848
12(12)	0.13500	Opr & Maint of City owned Civic Center	9 214	204	47 0.04508
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 5,366	5,127	52 1.13046
12(21)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462 177	169	465 0.03729
(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 44,626	42,640	
384.1	3.00375	Ag Land	26 1,311	1,311	63 3.00375
		Total General Fund Tax Levies (25 + 26)	27 45,937	43,951	Do Not Add
		Special Revenue Levies			
384.8	0.27000	Emergency (if general fund at levy limit)	28 1,282	1,225	64 0.27000
384.6	Amt Nec	Police & Fire Retirement	29	0	0
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30	0	0
Rules	Amt Nec	Other Employee Benefits	31 4,006	3,828	0.84395
		Total Employee Benefit Levies (29,30,31)	32 4,006	3,828	65 0.84395
		Sub Total Special Revenue Levies (28+32)	33 5,288	5,053	
		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 5,288	5,053	
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 51,225	49,004	72 10.51526

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

HARCOURT

		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	134,577	129,648	0	0	0	0	264,225	138,870	403,095
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	100,539	49,764	0	0	0	0	150,303	104,571	254,874
Actual Expenditures Except End Bal (pg 12, line 259) *	3	70,835	72,570	0	0	0	0	143,405	123,975	267,380
Ending Fund Balance June 30 (pg 12, line 261) *	4	164,281	106,842	0	0	0	0	271,123	119,466	390,589
(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	164,281	106,842	0	0	0	0	271,123	119,466	390,589
Re-Est Revenues	6	88,152	50,198	0	0	0	0	138,350	130,144	268,494
Re-Est Expenditures	7	84,350	47,345	0	0	0	0	131,695	119,200	250,895
Ending Fund Balance	8	168,083	109,695	0	0	0	0	277,778	130,410	408,188
(3)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2016										
Beginning Fund Balance	9	168,083	109,695	0	0	0	0	277,778	130,410	408,188
Revenues	10	93,122	56,763	0	0	0	0	149,885	129,816	279,701
Expenditures	11	87,148	48,014	0	0	0	0	135,162	123,983	259,145
Ending Fund Balance	12	174,057	118,444	0	0	0	0	292,501	136,243	428,744

* 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 _____ HARCOURT _____

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.	177	169
2	Support of a Local Emerg.Mgmt.Comm.	177	169
3	TOTAL FOR FISCAL YEAR 2014	354	338

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2016

Fiscal Years

GOVERNMENT ACTIVITIES		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2016	RE-ESTIMATED 2015	ACTUAL 2014
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
PUBLIC SAFETY											
Police Department/Crime Prevention	1	5,440							5,440	5,440	5,440
Jail	2								0	0	0
Emergency Management	3	178							178	177	0
Flood Control	4								0	0	0
Fire Department	5	4,556							4,556	4,556	4,350
Ambulance	6	1,400							1,400	1,400	1,400
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8	3,965							3,965	3,336	3,336
Animal Control	9								0	0	0
Other Public Safety	10	750							750	0	0
TOTAL (lines 1 - 10)	11	16,289	0				0		16,289	14,909	14,526
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	5,826	28,545						34,371	34,371	59,504
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		6,769						6,769	6,100	6,769
Traffic Control and Safety	15								0	0	0
Snow Removal	16		7,700						7,700	7,700	6,370
Highway Engineering	17								0	0	0
Street Cleaning	18	400							400	0	0
Airport (if not Enterprise)	19								0	0	0
Garbage (if not Enterprise)	20	1,364							1,364	1,364	1,364
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	7,590	43,014				0		50,604	49,535	74,007
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	1,595							1,595	1,550	1,400
Community Mental Health	28								0	0	0
Other Health and Social Services	29								0	0	0
TOTAL (lines 23 - 29)	30	1,595	0				0		1,595	1,550	1,400
CULTURE & RECREATION											
Library Services	31	21,411							21,411	21,088	21,444
Museum, Band and Theater	32								0	0	0
Parks	33	700							700	700	414
Recreation	34	200							200	200	0
Cemetery	35	1,600							1,600	1,600	1,600
Community Center, Zoo, & Marina	36	2,900							2,900	2,900	2,900
Other Culture and Recreation	37	6,090							6,090	6,090	0
TOTAL (lines 31 - 37)	38	32,901	0				0		32,901	32,578	26,358

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2016

Fiscal Years

GOVERNMENT ACTIVITIES CONT.	GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2016	RE-ESTIMATED 2015	ACTUAL 2014	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
COMMUNITY & ECONOMIC DEVELOPMENT											
Community Beautification	39		5,000						5,000	5,000	4,320
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
TOTAL (lines 39 - 44)	45	0	5,000	0			0		5,000	5,000	4,320
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46	6,055							6,055	6,055	2,754
Clerk, Treasurer, & Finance Adm.	47	10,988							10,988	10,988	8,325
Elections	48	900							900	900	890
Legal Services & City Attorney	49	3,000							3,000	3,000	2,033
City Hall & General Buildings	50	6,600							6,600	6,000	7,641
Tort Liability	51	750							750	700	750
Other General Government	52	480							480	480	401
TOTAL (lines 46 - 52)	53	28,773	0	0			0		28,773	28,123	22,794
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 (lines 11+22+30+38+45+53+54+57)	58	87,148	48,014	0	0	0	0		135,162	131,695	143,405
BUSINESS TYPE ACTIVITIES											
Proprietary: Enterprise & Budgeted ISF											
Water Utility	59						58,000		58,000	55,000	104,577
Sewer Utility	60						45,000		45,000	44,172	0
Electric Utility	61						0		0	0	0
Gas Utility	62						0		0	0	0
Airport	63						0		0	0	0
Landfill/Garbage	64						20,983		20,983	20,028	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	19,398
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						123,983		123,983	119,200	123,975
TOTAL ALL EXPENDITURES (lines 58+74)	74	87,148	48,014	0	0	0	0	123,983	259,145	250,895	267,380
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	87,148	48,014	0	0	0	0	123,983	259,145	250,895	267,380
Ending Fund Balance June 30	79	174,057	118,444	0	0	0	0	136,243	428,744	408,188	390,589

* 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											
	1	43,951	5,053		0	0			49,004	45,867	52,574
	2								0	0	0
	3	43,951	5,053		0	0			49,004	45,867	52,574
	4								0	0	0
	5								0	0	0
Other City Taxes:											
	6	1,986	235		0	0			2,221	0	0
	7								0	0	0
	8								0	0	0
	9								0	0	0
	10								0	0	0
	11								0	0	0
	12	23,074	23,074						46,148	39,138	0
	13	25,060	23,309		0	0			48,369	39,138	0
	14	125							125	590	1,005
	15	1,952	1,442					550	3,944	3,216	2,439
Intergovernmental:											
	16								0	0	0
	17		26,959						26,959	29,543	27,230
	18	0	0	0	0	0		0	0	0	43,132
	19	22,034							22,034	21,168	20,747
	20	22,034	26,959	0	0	0		0	48,993	50,711	91,109
Charges for Fees & Service:											
	21							67,794	67,794	69,436	0
	22							37,472	37,472	39,508	64,612
	23								0	0	38,223
	24								0	0	0
	25								0	0	0
	26								0	0	0
	27							24,000	24,000	20,028	0
	28								0	0	0
	29								0	0	0
	30								0	0	0
	31								0	0	0
	32								0	0	0
	33								0	0	0
	34	0	0		0	0	0	129,266	129,266	128,972	102,839
	35								0	0	0
	36								0	0	4,908
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
	43	93,122	56,763	0	0	0	0	129,816	279,701	268,494	254,874
	44	168,083	109,695	0	0	0	0	130,410	408,188	390,589	403,095
	45	261,205	166,458	0	0	0	0	260,226	687,889	659,083	657,969

CITY OF HARCOURT
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	43,951	5,053		0	0			49,004	45,867	52,574
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	43,951	5,053		0	0			49,004	45,867	52,574
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	25,060	23,309		0	0			48,369	39,138	0
Licenses & Permits	7	125	0					0	125	590	1,005
Use of Money and Property	8	1,952	1,442	0	0	0	0	550	3,944	3,216	2,439
Intergovernmental	9	22,034	26,959	0	0	0		0	48,993	50,711	91,109
Charges for Fees & Service	10	0	0		0	0		129,266	129,266	128,972	102,839
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	0	0		0	0		0	0	0	4,908
Sub-Total Revenues	13	93,122	56,763	0	0	0		129,816	279,701	268,494	254,874
Other Financing Sources:											
Total Transfers In	14	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	93,122	56,763	0	0	0		129,816	279,701	268,494	254,874
Expenditures & Other Financing Uses											
Public Safety	18	16,289	0	0					16,289	14,909	14,526
Public Works	19	7,590	43,014	0					50,604	49,535	74,007
Health and Social Services	20	1,595	0	0					1,595	1,550	1,400
Culture and Recreation	21	32,901	0	0					32,901	32,578	26,358
Community and Economic Development	22	0	5,000	0					5,000	5,000	4,320
General Government	23	28,773	0	0					28,773	28,123	22,794
Debt Service	24	0	0	0	0				0	0	0
Capital Projects	25	0	0	0		0			0	0	0
Total Government Activities Expenditures	26	87,148	48,014	0	0	0			135,162	131,695	143,405
Business Type Proprietary: Enterprise & ISF	27							123,983	123,983	119,200	123,975
Total Gov & Bus Type Expenditures	28	87,148	48,014	0	0	0		123,983	259,145	250,895	267,380
Total Transfers Out	29	0	0	0	0	0		0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	87,148	48,014	0	0	0		123,983	259,145	250,895	267,380
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	 5,974	 8,749	 0	 0	 0		 5,833	 20,556	 17,599	 -12,506
Beginning Fund Balance July 1	33	168,083	109,695	0	0	0		130,410	408,188	390,589	403,095
Ending Fund Balance June 30	34	174,057	118,444	0	0	0		136,243	428,744	408,188	390,589

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

City Name: **HARCOURT**

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

