

09-069

Adoption of Budget and Certification of City Taxes

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

The City of: SUMNER County Name: BREMER & FAYETTE Date Budget Adopted: 3/2/2015
(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.

563-578-3242
Telephone Number

Signature

County Auditor Date Stamp

January 1, 2014 Property Valuations

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	2a <u>58,538,044</u>	2b <u>58,343,455</u>	2,028
DEBT SERVICE	3a <u>60,627,044</u>	3b <u>60,432,455</u>	
Ag Land	4a <u>741,288</u>		

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	5 474,158	43 472,582	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 98,878	52 98,549	1.68912
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)	25 573,036	571,131	
384.1	3.00375	Ag Land	26 2,227	63 2,227	3.00375
		Total General Fund Tax Levies (25 + 26)	27 575,263	573,358	Do Not Add
		Special Revenue Levies			
384.8	0.27000	Emergency (if general fund at levy limit)	28 15,805	64 15,753	0.27000
384.6	Amt Nec	Police & Fire Retirement	29	0	0
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30 84,967	65 84,684	1.45148
Rules	Amt Nec	Other Employee Benefits	31 138,631	66 138,170	2.36822
		Total Employee Benefit Levies (29,30,31)	32 223,598	222,854	3.81970
		Sub Total Special Revenue Levies (28+32)	33 239,403	238,607	
		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	39 239,403	238,607	
384.4	Amt Nec	Debt Service Levy 76.10(6)	40 0	70 0	0
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41	41 0	71 0
		Total Property Taxes (27+39+40+41)	42 814,666	42 811,965	72 13.87882

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

SUMNER

		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	483,940	693,615	19,808	0	77,137	70,228	1,344,728	775,961	2,120,689
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	906,231	757,246	72,367	138,795	1,505	1,105	1,877,249	1,086,726	2,963,975
Actual Expenditures Except End Bal (pg 12, line 259) *	3	1,016,601	659,920	85,000	138,795	1,214	0	1,901,530	1,087,117	2,988,647
Ending Fund Balance June 30 (pg 12, line 261) *	4	373,570	790,941	7,175	0	77,428	71,333	1,320,447	775,570	2,096,017
(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	373,570	790,941	7,175	0	77,428	71,333	1,320,447	775,570	2,096,017
Re-Est Revenues	6	890,748	615,995	74,330	80,600	500	900	1,663,073	1,603,252	3,266,325
Re-Est Expenditures	7	787,497	618,958	74,330	80,600	28,000	500	1,589,885	1,657,317	3,247,202
Ending Fund Balance	8	476,821	787,978	7,175	0	49,928	71,733	1,393,635	721,505	2,115,140
(3)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2016										
Beginning Fund Balance	9	476,821	787,978	7,175	0	49,928	71,733	1,393,635	721,505	2,115,140
Revenues	10	786,758	678,684	62,224	80,140	800	600	1,609,206	1,066,127	2,675,333
Expenditures	11	694,234	507,450	62,224	80,140	7,000	500	1,351,548	1,068,123	2,419,671
Ending Fund Balance	12	569,345	959,212	7,175	0	43,728	71,833	1,651,293	719,509	2,370,802

* 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 _____ SUMNER _____

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		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	200,000	85,900						285,900	284,600	245,006
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	38,224							38,224	58,572	80,872
Ambulance	6	41,000							41,000	41,000	36,173
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	0	0
Animal Control	9								0	0	0
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	279,224	85,900				0		365,124	384,172	362,051
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12		169,150						169,150	172,800	174,346
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		27,000						27,000	30,000	37,674
Traffic Control and Safety	15	750	1,000						1,750	1,000	7,040
Snow Removal	16	8,000							8,000	8,000	40,061
Highway Engineering	17		3,000						3,000	3,000	2,457
Street Cleaning	18	4,500							4,500	0	5,615
Airport (if not Enterprise)	19								0	0	0
Garbage (if not Enterprise)	20								0	0	0
Other Public Works	21								0	7,000	9,788
TOTAL (lines 12 - 21)	22	13,250	200,150				0		213,400	221,800	276,981
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	127,150	32,500						159,650	160,625	159,838
Museum, Band and Theater	32								0	0	0
Parks	33	59,250	4,000						63,250	109,258	136,028
Recreation	34	91,350	5,700						97,050	148,650	126,907
Cemetery	35						500		500	500	0
Community Center, Zoo, & Marina	36								0	0	0
Other Culture and Recreation	37								0	0	3,811
TOTAL (lines 31 - 37)	38	277,750	42,200				500		320,450	419,033	426,584

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	5,689
Economic Development	40									0	36,000	12,000
Housing and Urban Renewal	41									0	0	29,581
Planning & Zoning	42									0	0	0
Other Com & Econ Development	43									0	0	0
TOTAL (lines 39 - 44)	45		0	0	0			0		0	36,000	47,270
GENERAL GOVERNMENT												
Mayor, Council, & City Manager	46		15,000	1,500						16,500	16,500	16,134
Clerk, Treasurer, & Finance Adm.	47		51,050	30,500						81,550	81,800	73,293
Elections	48		2,000							2,000	0	1,916
Legal Services & City Attorney	49		11,000							11,000	10,000	8,785
City Hall & General Buildings	50		1,000							1,000	1,000	19,354
Tort Liability	51			98,000						98,000	86,000	57,493
Other General Government	52		43,960							43,960	52,650	59,727
TOTAL (lines 46 - 52)	53		124,010	130,000	0			0		254,010	247,950	236,702
DEBT SERVICE	54					80,140				80,140	80,600	138,795
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		694,234	458,250	0	80,140	0	500		1,233,124	1,389,555	1,488,383
BUSINESS TYPE ACTIVITIES												
Proprietary: Enterprise & Budgeted ISF												
Water Utility	59								265,800	265,800	293,040	160,661
Sewer Utility	60								378,430	378,430	380,590	246,098
Electric Utility	61								0	0	0	0
Gas Utility	62								0	0	0	0
Airport	63								0	0	0	0
Landfill/Garbage	64								209,450	209,450	797,117	271,285
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								178,380	178,380	180,300	186,292
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								1,032,060	1,032,060	1,651,047	864,336
TOTAL ALL EXPENDITURES (lines 58+74)	74		694,234	458,250	0	80,140	0	500	1,032,060	2,265,184	3,040,602	2,352,719
Regular Transfers Out	75			49,200			7,000		36,063	92,263	132,270	550,928
Internal TIF Loan / Repayment Transfers Out	76				62,224					62,224	74,330	85,000
Total ALL Transfers Out	77		0	49,200	62,224	0	7,000	0	36,063	154,487	206,600	635,928
Total Expenditures & Fund Transfers Out (lines 75+76)	78		694,234	507,450	62,224	80,140	7,000	500	1,068,123	2,419,671	3,247,202	2,988,647
Ending Fund Balance June 30	79		569,345	959,212	7,175	0	43,728	71,833	719,509	2,370,802	2,115,140	2,096,017

* 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	573,358	238,607		0	0			811,965	786,010	774,247
	2								0	0	0
	3	573,358	238,607		0	0			811,965	786,010	774,247
	4								0	0	0
	5			62,224					62,224	74,330	72,367
Other City Taxes:											
	6	1,905	796		0	0			2,701	2,659	0
	7								0	0	0
	8								0	0	0
	9								0	0	0
	10								0	0	0
	11								0	0	0
	12		182,388						182,388	190,346	186,478
	13	1,905	183,184		0	0			185,089	193,005	186,478
	14	8,725							8,725	1,891	5,564
	15	81,150				300	600		82,050	81,895	84,824
Intergovernmental:											
	16								0	0	103,747
	17		200,000						200,000	195,000	202,503
	18	24,767	7,693	0	0	0		0	32,460	18,342	6,352
	19	25,353							25,353	41,500	47,953
	20	50,120	207,693	0	0	0		0	257,813	254,842	360,555
Charges for Fees & Service:											
	21							280,800	280,800	235,472	172,205
	22							563,680	563,680	561,840	390,993
	23								0	0	0
	24								0	0	0
	25								0	0	0
	26								0	0	0
	27							203,500	203,500	805,940	203,320
	28								0	0	0
	29								0	0	0
	30								0	0	0
	31								0	0	0
	32								0	0	0
	33	57,000							57,000	55,000	74,714
	34	57,000	0		0	0	0	1,047,980	1,104,980	1,658,252	841,232
	35					500			500	500	1,140
	36	7,500							7,500	9,000	1,640
Other Financing Sources:											
	37	7,000	49,200		36,063				92,263	132,270	550,928
	38				44,077			18,147	62,224	74,330	85,000
	39	7,000	49,200	0	80,140	0	0	18,147	154,487	206,600	635,928
	40								0	0	0
	41								0	0	0
	42	7,000	49,200	0	80,140	0	0	18,147	154,487	206,600	635,928
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)											
	43	786,758	678,684	62,224	80,140	800	600	1,066,127	2,675,333	3,266,325	2,963,975
	44	476,821	787,978	7,175	0	49,928	71,733	721,505	2,115,140	2,096,017	2,120,689
	45	1,263,579	1,466,662	69,399	80,140	50,728	72,333	1,787,632	4,790,473	5,362,342	5,084,664

CITY OF SUMNER
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	573,358	238,607		0	0			811,965	786,010	774,247
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	573,358	238,607		0	0			811,965	786,010	774,247
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			62,224					62,224	74,330	72,367
Other City Taxes	6	1,905	183,184		0	0			185,089	193,005	186,478
Licenses & Permits	7	8,725	0					0	8,725	1,891	5,564
Use of Money and Property	8	81,150	0	0	0	300	600	0	82,050	81,895	84,824
Intergovernmental	9	50,120	207,693	0	0	0		0	257,813	254,842	360,555
Charges for Fees & Service	10	57,000	0		0	0		1,047,980	1,104,980	1,658,252	841,232
Special Assessments	11	0	0		0	500		0	500	500	1,140
Miscellaneous	12	7,500	0		0	0	0	0	7,500	9,000	1,640
Sub-Total Revenues	13	779,758	629,484	62,224	0	800	600	1,047,980	2,520,846	3,059,725	2,328,047
Other Financing Sources:											
Total Transfers In	14	7,000	49,200	0	80,140	0	0	18,147	154,487	206,600	635,928
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	786,758	678,684	62,224	80,140	800	600	1,066,127	2,675,333	3,266,325	2,963,975
Expenditures & Other Financing Uses											
Public Safety	18	279,224	85,900	0				0	365,124	384,172	362,051
Public Works	19	13,250	200,150	0				0	213,400	221,800	276,981
Health and Social Services	20	0	0	0				0	0	0	0
Culture and Recreation	21	277,750	42,200	0			500		320,450	419,033	426,584
Community and Economic Development	22	0	0	0				0	0	36,000	47,270
General Government	23	124,010	130,000	0				0	254,010	247,950	236,702
Debt Service	24	0	0	0	80,140			0	80,140	80,600	138,795
Capital Projects	25	0	0	0		0		0	0	0	0
Total Government Activities Expenditures	26	694,234	458,250	0	80,140	0	500		1,233,124	1,389,555	1,488,383
Business Type Proprietary: Enterprise & ISF	27							1,032,060	1,032,060	1,651,047	864,336
Total Gov & Bus Type Expenditures	28	694,234	458,250	0	80,140	0	500	1,032,060	2,265,184	3,040,602	2,352,719
Total Transfers Out	29	0	49,200	62,224	0	7,000	0	36,063	154,487	206,600	635,928
Total ALL Expenditures/Fund Transfers Out	30	694,234	507,450	62,224	80,140	7,000	500	1,068,123	2,419,671	3,247,202	2,988,647
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	92,524	171,234	0	0	-6,200	100	-1,996	255,662	19,123	-24,672
Beginning Fund Balance July 1	33	476,821	787,978	7,175	0	49,928	71,733	721,505	2,115,140	2,096,017	2,120,689
Ending Fund Balance June 30	34	569,345	959,212	7,175	0	43,728	71,833	719,509	2,370,802	2,115,140	2,096,017

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

City Name: SUMNER

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) STATE REVOLVING LOAN FUND	3,100,000		148,000	30,380	0	178,380	178,380	0
(3) GO DEBT ECON/WATERTOWER	525,000	Sept 2012	74,000	6,140	0	80,140	80,140	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			222,000	36,520	0	258,520	258,520	0

