

66-623

Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2016 - ENDING JUNE 30, 2017

Resolution No.: 30716

The City of: Carpenter

County Name: MITCHELL

Date Budget Adopted: 3/7/2016

(Date) xxx/xxx/xx

The below-signed certifies that the City Council, on the date stated above, lawfully approved the named resolution adopting a budget for next fiscal year, as summarized on this and the supporting pages. Attached is Long Term Debt Schedule Form 703 which lists any and all of the debt service obligations of the City.

County Auditor Date Stamp		Telephone Number		Signature				
		January 1, 2015 Property Valuations				Last Official Census 109		
		Regular		2a	With Gas & Electric		2b	Without Gas & Electric
		DEBT SERVICE		3a	1,939,247		3b	1,912,426
		Ag Land		4a	259,937			

Code Sec.	Dollar Limit	Purpose	(A) Request with		(B) Property Taxes		(C)
			Utility Replacement	Levied	Levied	Rate	
384.1	8.10000	Regular General levy	5	15,708	15,491	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		0	52	0
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	15,708	15,491		
384.1	3.00375	Ag Land	26	781	781	63	3.00375
Total General Fund Tax Levies (25 + 26)			27	16,489	16,272		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	445	439		0.22947
Rules	Amt Nec	Other Employee Benefits	31		0		0
Total Employee Benefit Levies (29,30,31)			32	445	439	65	0.22947
Sub Total Special Revenue Levies (28+32)			33	445	439		
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	445	439		
384.4	Amt Nec	Debt Service Levy	76.10(6)	40	0	40	0
384.7	0.67500	Capital Projects (Capital Improv. Reserve)		41	0	41	0
Total Property Taxes (27+39+40+41)			42	16,934	16,711	72	8.32947

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) Number of the resolution adopting the budget has been included at the top of this form.
- 6) The budget file uploaded to the SUBMIT Area matched the paper copy certified by the city to this office.
- 7) The long term debt schedule (Form 703) shows sufficient payment amounts to pay the G.O. debt certified by the city to this office.

(County Auditor)

Fund Balance Worksheet for City of

Carpenter

		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 2015										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	37,388	90,248	0	0	0	0	127,636	-2,657	124,979
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	71,312	11,642	0	0	0	0	82,954	0	82,954
Actual Expenditures Except End Bal (pg 12, line 259) *	3	67,477	476	0	0	0	0	67,953	492	68,445
Ending Fund Balance June 30 (pg 12, line 261) *	4	41,223	101,414	0	0	0	0	142,637	-3,149	139,488
(2)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Re-Estimated FY 2016										
Beginning Fund Balance	5	41,223	101,414	0	0	0	0	142,637	-3,149	139,488
Re-Est Revenues	6	38,404	11,514	0	0	0	0	49,918	0	49,918
Re-Est Expenditures	7	39,589	445	0	0	0	0	40,034	492	40,526
Ending Fund Balance	8	40,038	112,483	0	0	0	0	152,521	-3,641	148,880
(3)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2017										
Beginning Fund Balance	9	40,038	112,483	0	0	0	0	152,521	-3,641	148,880
Revenues	10	75,869	11,545	0	0	0	0	87,414	0	87,414
Expenditures	11	89,154	2,945	0	0	0	0	92,099	492	92,591
Ending Fund Balance	12	26,753	121,083	0	0	0	0	147,836	-4,133	143,703

* 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.

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2017

Fiscal Years

GOVERNMENT ACTIVITIES		GENERAL	SPECIAL	TIF	DEBT	CAPITAL	PERMANENT	PROPRIETARY	BUDGET	RE-ESTIMATED	ACTUAL
(A)	(B)	(C)	REVENUES	SPECIAL	SERVICE	PROJECTS	(H)	(I)	2017	2016	2015
			(D)	REVENUES	(F)	(G)			(J)	(K)	(L)
			(E)	(E)							
PUBLIC SAFETY											
Police Department/Crime Prevention	1	773							773	773	0
Jail	2								0	0	0
Emergency Management	3	191							191	191	0
Flood Control	4								0	0	0
Fire Department	5	1,409							1,409	850	887
Ambulance	6								0	0	0
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	0	0
Animal Control	9								0	0	0
Other Public Safety	10	150							150	150	171
TOTAL (lines 1 - 10)	11	2,523	0				0		2,523	1,964	1,058
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	12,500	2,500						15,000	2,000	558
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	8,000							8,000	7,900	12,544
Traffic Control and Safety	15								0	0	0
Snow Removal	16	1,700							1,700	1,700	18,192
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	6,500							6,500	6,300	6,440
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	28,700	2,500				0		31,200	17,900	37,734
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	491							491	491	491
Museum, Band and Theater	32								0	0	0
Parks	33								0	0	0
Recreation	34								0	0	0
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36	38,000							38,000	2,000	10,618
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	38,491	0				0		38,491	2,491	11,109

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2017

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 2017 (J)	RE-ESTIMATED 2016 (K)	ACTUAL 2015 (L)
COMMUNITY & ECONOMIC DEVELOPMENT												
Community Beautification	39		1,700							1,700	1,400	1,024
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		1,700	0	0			0		1,700	1,400	1,024
GENERAL GOVERNMENT												
Mayor, Council, & City Manager	46		1,200							1,200	1,200	870
Clerk, Treasurer, & Finance Adm.	47		3,000	445						3,445	3,445	3,068
Elections	48		440							440	334	0
Legal Services & City Attorney	49		100							100	350	0
City Hall & General Buildings	50		4,000							4,000	2,000	4,101
Tort Liability	51		7,000							7,000	6,950	6,981
Other General Government	52		2,000							2,000	2,000	2,008
TOTAL (lines 46 - 52)	53		17,740	445	0			0		18,185	16,279	17,028
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		89,154	2,945	0	0	0	0		92,099	40,034	67,953
BUSINESS TYPE ACTIVITIES												
Proprietary: Enterprise & Budgeted ISF												
Water Utility	59									0	0	0
Sewer Utility	60								492	492	492	492
Electric Utility	61									0	0	0
Gas Utility	62									0	0	0
Airport	63									0	0	0
Landfill/Garbage	64									0	0	0
Transit	65									0	0	0
Cable TV, Internet & Telephone	66									0	0	0
Housing Authority	67									0	0	0
Storm Water Utility	68									0	0	0
Other Business Type (city hosp., ISF, parking, etc.)	69									0	0	0
Enterprise DEBT SERVICE	70									0	0	0
Enterprise CAPITAL PROJECTS	71									0	0	0
Enterprise TIF CAPITAL PROJECTS	72									0	0	0
TOTAL Business Type Expenditures (lines 59 - 73)	73								492	492	492	492
TOTAL ALL EXPENDITURES (lines 58+74)	74		89,154	2,945	0	0	0	0	492	92,591	40,526	68,445
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		89,154	2,945	0	0	0	0	492	92,591	40,526	68,445
Ending Fund Balance June 30	79		26,753	121,083	0	0	0	0	-4,133	143,703	148,880	139,488

* 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 2017

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2017 (J)	RE-ESTIMATED 2016 (K)	ACTUAL 2015 (L)
REVENUES & OTHER FINANCING SOURCES											
Taxes Levied on Property	1	16,272	439		0	0			16,711	16,438	16,538
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	16,272	439		0	0			16,711	16,438	16,538
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	217	6		0	0			223	0	0
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	9,700							9,700	9,700	9,765
Subtotal - Other City Taxes (lines 6 thru 12)	13	9,917	6		0	0			9,923	9,700	9,765
Licenses & Permits	14	780							780	780	1,170
Use of Money & Property	15	9,500							9,500	9,700	9,957
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		7,000						7,000	7,000	7,058
Other State Grants & Reimbursements	18	0	0	0	0	0		0	0	0	0
Local Grants & Reimbursements	19		4,100						4,100	4,000	4,193
Subtotal - Intergovernmental (lines 16 thru 19)	20	0	11,100	0	0	0		0	11,100	11,000	11,251
Charges for Fees & Service:											
Water Utility	21								0	0	0
Sewer Utility	22								0	0	0
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	2,400							2,400	2,300	2,645
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	2,400	0		0	0	0	0	2,400	2,300	2,645
Special Assessments	35								0	0	0
Miscellaneous	36	37,000							37,000	0	31,628
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	75,869	11,545	0	0	0	0	0	87,414	49,918	82,954
Beginning Fund Balance July 1	44	40,038	112,483	0	0	0	0	-3,641	148,880	139,488	124,979
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	115,907	124,028	0	0	0	0	-3,641	236,294	189,406	207,933

CITY OF

Carpenter

ADOPTED BUDGET SUMMARY
YEAR ENDED JUNE 30, 2017

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2017 (J)	RE-ESTIMATED 2016 (K)	ACTUAL 2015 (L)
Revenues & Other Financing Sources											
Taxes Levied on Property	1	16,272	439		0	0			16,711	16,438	16,538
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	16,272	439		0	0			16,711	16,438	16,538
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	9,917	6		0	0			9,923	9,700	9,765
Licenses & Permits	7	780	0					0	780	780	1,170
Use of Money and Property	8	9,500	0	0	0	0	0	0	9,500	9,700	9,957
Intergovernmental	9	0	11,100	0	0	0		0	11,100	11,000	11,251
Charges for Fees & Service	10	2,400	0		0	0	0	0	2,400	2,300	2,645
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	37,000	0		0	0	0	0	37,000	0	31,628
Sub-Total Revenues	13	75,869	11,545	0	0	0	0	0	87,414	49,918	82,954
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	75,869	11,545	0	0	0	0	0	87,414	49,918	82,954
Expenditures & Other Financing Uses											
Public Safety	18	2,523	0	0			0		2,523	1,964	1,058
Public Works	19	28,700	2,500	0			0		31,200	17,900	37,734
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	38,491	0	0			0		38,491	2,491	11,109
Community and Economic Development	22	1,700	0	0			0		1,700	1,400	1,024
General Government	23	17,740	445	0			0		18,185	16,279	17,028
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	89,154	2,945	0	0	0	0		92,099	40,034	67,953
Business Type Proprietary: Enterprise & ISF	27							492	492	492	492
Total Gov & Bus Type Expenditures	28	89,154	2,945	0	0	0	0	492	92,591	40,526	68,445
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	89,154	2,945	0	0	0	0	492	92,591	40,526	68,445
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-13,285	8,600	0	0	0	0	-492	-5,177	9,392	14,509
Beginning Fund Balance July 1	33	40,038	112,483	0	0	0	0	-3,641	148,880	139,488	124,979
Ending Fund Balance June 30	34	26,753	121,083	0	0	0	0	-4,133	143,703	148,880	139,488

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

City Name: Carpenter

Fiscal Year
2017

Project Name (A)	Amount of Issue (B)	Type of Debt Obligation (C)	Date Certified to County Auditor (D)	Debt Resolution Number (E)	Principal Due FY 2017 (F)	Interest Due FY 2017 +(G)	Bond Reg./ Paying Agent Fees Due FY 2017 +(H)	Total Obligation Due FY 2017 =(I)	Paid from Funds OTHER THAN Current Year Debt Service Taxes =(J)	Amount Paid Current Year Debt Service Levy =(K)
(1)		NO SELECTION						0		0
(2)		NO SELECTION						0		0
(3)		NO SELECTION						0		0
(4)		NO SELECTION						0		0
(5)		NO SELECTION						0		0
(6)		NO SELECTION						0		0
(7)		NO SELECTION						0		0
(8)		NO SELECTION						0		0
(9)		NO SELECTION						0		0
(10)		NO SELECTION						0		0
(11)		NO SELECTION						0		0
(12)		NO SELECTION						0		0
(13)		NO SELECTION						0		0
(14)		NO SELECTION						0		0
(15)		NO SELECTION						0		0
(16)		NO SELECTION						0		0
(17)		NO SELECTION						0		0
(18)		NO SELECTION						0		0
(19)		NO SELECTION						0		0
(20)		NO SELECTION						0		0
(21)		NO SELECTION						0		0
(22)		NO SELECTION						0		0
(23)		NO SELECTION						0		0
(24)		NO SELECTION						0		0
(25)		NO SELECTION						0		0
(26)		NO SELECTION						0		0
(27)		NO SELECTION						0		0
(28)		NO SELECTION						0		0
(29)		NO SELECTION						0		0
(30)		NO SELECTION						0		0
TOTALS					0	0	0	0	0	0

