

12-096

Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2014 - ENDING JUNE 30, 2015

The City of: Bristow County Name: BUTLER Date Budget Adopted: 2/11/2014
(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.

641-775-3261
Telephone Number

Signature

County Auditor Date Stamp

January 1, 2013 Property Valuations

Last Official Census

Regular	2a	With Gas & Electric	2,268,697	2b	Without Gas & Electric	2,115,087
DEBT SERVICE	3a		2,268,697	3b		2,115,087
Ag Land	4a		548,959			

160

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 18,376	43 17,132	8.10000
(384)		Non-Voted Other Permissible Levies			
12(8)	0.67500	Contract for use of Bridge	6	0	0
12(10)	0.95000	Opr & Maint publicly owned Transit	7	0	0
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center	8	0	0
12(12)	0.13500	Opr & Maint of City owned Civic Center	9	0	0
12(13)	0.06750	Planning a Sanitary Disposal Project	10	0	0
12(14)	0.27000	Aviation Authority (under sec.330A.15)	11	0	0
12(16)	0.06750	Levee Impr. fund in special charter city	13	0	0
12(18)	Amt Nec	Liability, property & self insurance costs	14 5,827	52 5,432	2.56843
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462	0	0
(384)		Voted Other Permissible Levies			
12(1)	0.13500	Instrumental/Vocal Music Groups	15	0	0
12(2)	0.81000	Memorial Building	16	0	0
12(3)	0.13500	Symphony Orchestra	17	0	0
12(4)	0.27000	Cultural & Scientific Facilities	18	0	0
12(5)	As Voted	County Bridge	19	0	0
12(6)	1.35000	Missi or Missouri River Bridge Const.	20	0	0
12(9)	0.03375	Aid to a Transit Company	21	0	0
12(17)	0.20500	Maintain Institution received by gift/devise	22	0	0
12(19)	1.00000	City Emergency Medical District	463	0	0
12(21)	0.27000	Support Public Library	23 300	61 280	0.13223
28E.22	1.50000	Unified Law Enforcement	24	0	0
Total General Fund Regular Levies (5 thru 24)			25 24,503	22,844	
384.1	3.00375	Ag Land	26 1,649	63 1,649	3.00375
Total General Fund Tax Levies (25 + 26)			27 26,152	24,493	Do Not Add
Special Revenue Levies					
384.8	0.27000	Emergency (if general fund at levy limit)	28	0	0
384.6	Amt Nec	Police & Fire Retirement	29 136	64 127	0.06004
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30 3,024	2,819	1.33281
Rules	Amt Nec	Other Employee Benefits	31 3,697	3,447	1.62972
Total Employee Benefit Levies (29,30,31)			32 6,857	6,393	3.02257
Sub Total Special Revenue Levies (28+32)			33 6,857	6,393	
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 6,857	6,393	
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 0	71 0	0
Total Property Taxes (27+39+40+41)			42 33,009	42 30,886	72 13.82323

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.

Fund Balance Worksheet for City of **Bristow**

		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 2013										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	59,886	-28,089	94,725	61,195	0	0	187,717	25,819	213,536
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	139,093	103,915	0	0	0	0	243,008	23,914	266,922
Actual Expenditures Except End Bal (pg 12, line 259) *	3	52,653	5,769	94,725	61,195			214,342	19,765	234,107
Ending Fund Balance June 30 (pg 12, line 261) *	4	146,326	70,057	0	0	0	0	216,383	29,968	246,351
(2)										
** Re-Estimated FY 2014										
Beginning Fund Balance	5	146,326	70,057	0	0	0	0	216,383	29,968	246,351
Re-Est Revenues	6	135,219	97,396	0	0	0	0	232,615	25,717	258,332
Re-Est Expenditures	7	80,350	30,500	94,725	61,195	0	0	266,770	33,500	300,270
Ending Fund Balance	8	201,195	136,953	-94,725	-61,195	0	0	182,228	22,185	204,413
(3)										
** Budget FY 2015										
Beginning Fund Balance	9	201,195	136,953	-94,725	-61,195	0	0	182,228	22,185	204,413
Revenues	10	68,852	18,857	0	0	0	0	87,709	26,000	113,709
Expenditures	11	72,850	35,000	0	0	0	0	107,850	35,450	143,300
Ending Fund Balance	12	197,197	120,810	-94,725	-61,195	0	0	162,087	12,735	174,822

* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2013

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

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2015

Fiscal Years

GOVERNMENT ACTIVITIES		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2015	RE-ESTIMATED 2014	ACTUAL 2013
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
PUBLIC SAFETY											
Police Department/Crime Prevention	1	3,600							3,600	4,000	3,600
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	11,050							11,050	10,050	13,024
Ambulance	6								0	1,000	0
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	14,650	0	0			0		14,650	15,050	16,624
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12		29,500						29,500	25,000	3,125
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		3,000						3,000	3,000	1,208
Traffic Control and Safety	15		2,500						2,500	0	0
Snow Removal	16								0	2,500	1,436
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	12,300							12,300	12,300	11,031
Other Public Works	21								0	4,500	0
TOTAL (lines 12 - 21)	22	12,300	35,000	0			0		47,300	47,300	16,800
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	1,000							1,000	1,000	910
Community Mental Health	28								0	0	0
Other Health and Social Services	29	100							100	100	100
TOTAL (lines 23 - 29)	30	1,100	0	0			0		1,100	1,100	1,010
CULTURE & RECREATION											
Library Services	31	300							300	300	300
Museum, Band and Theater	32								0	0	0
Parks	33	4,200							4,200	4,500	2,097
Recreation	34								0	0	0
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36								0	0	0
Other Culture and Recreation	37	600							600	600	200
TOTAL (lines 31 - 37)	38	5,100	0	0			0		5,100	5,400	2,597

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2015

Fiscal Years

GOVERNMENT ACTIVITIES CONT.	GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2015	RE-ESTIMATED 2014	ACTUAL 2013	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
COMMUNITY & ECONOMIC DEVELOPMENT											
Community Beautification	39	500						500	500	20	
Economic Development	40	200						200	200	160	
Housing and Urban Renewal	41							0	0	0	
Planning & Zoning	42							0	0	0	
Other Com & Econ Development	43							0	0	400	
TOTAL (lines 39 - 44)	44										
	45	700	0	0			0	700	700	580	
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46	3,500						3,500	4,000	5,279	
Clerk, Treasurer, & Finance Adm.	47	5,000						5,000	4,500	3,713	
Elections	48	2,000						2,000	2,000	0	
Legal Services & City Attorney	49	5,500						5,500	5,500	658	
City Hall & General Buildings	50	2,500						2,500	2,500	1,139	
Tort Liability	51	10,500						10,500	10,500	5,809	
Other General Government	52	10,000						10,000	12,300	4,213	
TOTAL (lines 46 - 52)	53	39,000	0	0			0	39,000	41,300	20,811	
DEBT SERVICE	54							0	0	0	
Gov Capital Projects	55	0						0	0	0	
TIF Capital Projects	56	0						0	0	0	
TOTAL CAPITAL PROJECTS	57	0	0	0			0	0	0	0	
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58	72,850	35,000	0	0	0	0	107,850	110,850	58,422	
BUSINESS TYPE ACTIVITIES											
Proprietary: Enterprise & Budgeted ISF											
Water Utility	59						35,450	35,450	33,500	19,765	
Sewer Utility	60							0	0	0	
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						35,450	35,450	33,500	19,765	
TOTAL ALL EXPENDITURES (lines 58+74)	74	72,850	35,000	0	0	0	35,450	143,300	144,350	78,187	
Regular Transfers Out	75							0	61,195	61,195	
Internal TIF Loan / Repayment Transfers Out	76							0	94,725	94,725	
Total ALL Transfers Out	77	0	0	0	0	0	0	0	155,920	155,920	
Total Expenditures & Fund Transfers Out (lines 75+76)	78	72,850	35,000	0	0	0	35,450	143,300	300,270	234,107	
Ending Fund Balance June 30	79	197,197	120,810	-94,725	-61,195	0	12,735	174,822	204,413	246,351	

* 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 2015

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2015 (J)	RE-ESTIMATED 2014 (K)	ACTUAL 2013 (L)
REVENUES & OTHER FINANCING SOURCES											
	1	24,493	6,393		0	0			30,886	30,312	31,039
	2								0	0	0
	3	24,493	6,393		0	0			30,886	30,312	31,039
	4								0	0	0
	5								0	0	0
Other City Taxes:											
	6	1,659	464		0	0			2,123	0	0
	7								0	0	0
	8								0	0	0
	9								0	0	0
	10								0	0	0
	11								0	0	0
	12	8,500							8,500	9,000	9,123
	13	10,159	464		0	0			10,623	9,000	9,123
	14	0							0	0	0
	15	3,900							3,900	2,900	9,559
Intergovernmental:											
	16								0	0	0
	17		12,000						12,000	9,000	9,143
	18	0	0	0	0	0		0	0	0	0
	19	12,300							12,300	12,300	20,808
	20	12,300	12,000	0	0	0		0	24,300	21,300	29,951
Charges for Fees & Service:											
	21							26,000	26,000	21,800	16,601
	22								0	0	0
	23								0	0	0
	24								0	0	0
	25								0	0	0
	26								0	0	0
	27	16,000							16,000	13,700	12,082
	28								0	0	0
	29								0	0	0
	30								0	0	0
	31								0	0	0
	32								0	0	0
	33	1,000							1,000	900	861
	34	17,000	0		0	0		26,000	43,000	36,400	29,544
	35	0							0	0	0
	36	1,000							1,000	2,500	1,786
Other Financing Sources:											
	37								0	61,195	61,195
	38								0	94,725	94,725
	39	0	0	0	0	0	0	0	0	155,920	155,920
	40								0	0	0
	41								0	0	0
	42	0	0	0	0	0	0	0	0	155,920	155,920
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)											
	43	68,852	18,857	0	0	0	0	26,000	113,709	258,332	266,922
	44	201,195	136,953	-94,725	-61,195	0	0	22,185	204,413	246,351	213,536
	45	270,047	155,810	-94,725	-61,195	0	0	48,185	318,122	504,683	480,458

CITY OF

Bristow

ADOPTED BUDGET SUMMARY

YEAR ENDED JUNE 30, 2015

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2015 (J)	RE-ESTIMATED 2014 (K)	ACTUAL 2013 (L)
Revenues & Other Financing Sources											
Taxes Levied on Property	1	24,493	6,393		0	0			30,886	30,312	31,039
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	24,493	6,393		0	0			30,886	30,312	31,039
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	10,159	464		0	0			10,623	9,000	9,123
Licenses & Permits	7	0	0					0	0	0	0
Use of Money and Property	8	3,900	0	0	0	0	0	0	3,900	2,900	9,559
Intergovernmental	9	12,300	12,000	0	0	0		0	24,300	21,300	29,951
Charges for Fees & Service	10	17,000	0		0	0	0	26,000	43,000	36,400	29,544
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	1,000	0		0	0	0	0	1,000	2,500	1,786
Sub-Total Revenues	13	68,852	18,857	0	0	0	0	26,000	113,709	102,412	111,002
Other Financing Sources:											
Total Transfers In	14	0	0	0	0	0	0	0	0	155,920	155,920
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	0
Total Revenues and Other Sources	17	68,852	18,857	0	0	0	0	26,000	113,709	258,332	266,922
Expenditures & Other Financing Uses											
Public Safety	18	14,650	0	0			0		14,650	15,050	16,624
Public Works	19	12,300	35,000	0			0		47,300	47,300	16,800
Health and Social Services	20	1,100	0	0			0		1,100	1,100	1,010
Culture and Recreation	21	5,100	0	0			0		5,100	5,400	2,597
Community and Economic Development	22	700	0	0			0		700	700	580
General Government	23	39,000	0	0			0		39,000	41,300	20,811
Debt Service	24	0	0	0	0		0		0	0	0
Capital Projects	25	0	0	0		0			0	0	0
Total Government Activities Expenditures	26	72,850	35,000	0	0	0	0		107,850	110,850	58,422
Business Type Proprietary: Enterprise & ISF	27							35,450	35,450	33,500	19,765
Total Gov & Bus Type Expenditures	28	72,850	35,000	0	0	0	0	35,450	143,300	144,350	78,187
Total Transfers Out	29	0	0	0	0	0	0	0	0	155,920	155,920
Total ALL Expenditures/Fund Transfers Out	30	72,850	35,000	0	0	0	0	35,450	143,300	300,270	234,107
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-3,998	-16,143	0	0	0	0	-9,450	-29,591	-41,938	32,815
Beginning Fund Balance July 1	33	201,195	136,953	-94,725	-61,195	0	0	22,185	204,413	246,351	213,536
Ending Fund Balance June 30	34	197,197	120,810	-94,725	-61,195	0	0	12,735	174,822	204,413	246,351

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

City Name: Bristow

Fiscal Year
2015

	Project Name (A)	Amount of Issue (B)	Date Certified to County Auditor (C)	Principal Due FY 2015 (D)	Interest Due FY 2015 +(E)	Bond Reg/Other Fees Due FY 2015 +(F)	Total Obligation Due FY 2015 =(G)	Paid from Funds OTHER THAN Current Year Property Taxes -(H)	Amount Paid by Current Year Debt Service Levy =(I)
(1)							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

