

19-162

Adoption of Budget and Certification of City Taxes

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

The City of: BASSETT County Name: CHICKASAW 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.

641-228-6069

Telephone Number

Signature

County Auditor Date Stamp

January 1, 2014 Property Valuations

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	2a <u>682,018</u>	2b <u>657,631</u>	66
DEBT SERVICE	3a <u>682,018</u>	3b <u>657,631</u>	
Ag Land	4a <u>172,328</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 <u>5,250</u>	<u>5,062</u>	43 <u>7.69774</u>
(384) Non-Voted Other Permissible Levies					
12(8)	0.67500	Contract for use of Bridge	6 _____	<u>0</u>	44 <u>0</u>
12(10)	0.95000	Opr & Maint publicly owned Transit	7 _____	<u>0</u>	45 <u>0</u>
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center	8 _____	<u>0</u>	46 <u>0</u>
12(12)	0.13500	Opr & Maint of City owned Civic Center	9 _____	<u>0</u>	47 <u>0</u>
12(13)	0.06750	Planning a Sanitary Disposal Project	10 _____	<u>0</u>	48 <u>0</u>
12(14)	0.27000	Aviation Authority (under sec.330A.15)	11 _____	<u>0</u>	49 <u>0</u>
12(15)	0.06750	Levee Impr. fund in special charter city	13 _____	<u>0</u>	51 <u>0</u>
12(17)	Amt Nec	Liability, property & self insurance costs	14 _____	<u>0</u>	52 <u>0</u>
12(21)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462 _____	<u>0</u>	465 <u>0</u>
(384) Voted Other Permissible Levies					
12(1)	0.13500	Instrumental/Vocal Music Groups	15 _____	<u>0</u>	53 <u>0</u>
12(2)	0.81000	Memorial Building	16 _____	<u>0</u>	54 <u>0</u>
12(3)	0.13500	Symphony Orchestra	17 _____	<u>0</u>	55 <u>0</u>
12(4)	0.27000	Cultural & Scientific Facilities	18 _____	<u>0</u>	56 <u>0</u>
12(5)	As Voted	County Bridge	19 _____	<u>0</u>	57 <u>0</u>
12(6)	1.35000	Missi or Missouri River Bridge Const.	20 _____	<u>0</u>	58 <u>0</u>
12(9)	0.03375	Aid to a Transit Company	21 _____	<u>0</u>	59 <u>0</u>
12(16)	0.20500	Maintain Institution received by gift/devise	22 _____	<u>0</u>	60 <u>0</u>
12(18)	1.00000	City Emergency Medical District	463 _____	<u>0</u>	466 <u>0</u>
12(20)	0.27000	Support Public Library	23 _____	<u>0</u>	61 <u>0</u>
28E.22	1.50000	Unified Law Enforcement	24 _____	<u>0</u>	62 <u>0</u>
Total General Fund Regular Levies (5 thru 24)			25 <u>5,250</u>	<u>5,062</u>	
384.1	3.00375	Ag Land	26 _____	<u>0</u>	63 <u>0</u>
Total General Fund Tax Levies (25 + 26)			27 <u>5,250</u>	<u>5,062</u>	Do Not Add
Special Revenue Levies					
384.8	0.27000	Emergency (if general fund at levy limit)	28 _____	<u>0</u>	64 <u>0</u>
384.6	Amt Nec	Police & Fire Retirement	29 _____	<u>0</u>	0
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30 _____	<u>0</u>	0
Rules	Amt Nec	Other Employee Benefits	31 _____	<u>0</u>	0
Total Employee Benefit Levies (29,30,31)			32 <u>0</u>	<u>0</u>	65 <u>0</u>
Sub Total Special Revenue Levies (28+32)			33 <u>0</u>	<u>0</u>	
Valuation					
386	As Req	With Gas & Elec	Without Gas & Elec		
	SSMID 1 (A)	(B)		34 _____	66 <u>0</u>
	SSMID 2 (A)	(B)		35 _____	67 <u>0</u>
	SSMID 3 (A)	(B)		36 _____	68 <u>0</u>
	SSMID 4 (A)	(B)		37 _____	69 <u>0</u>
	SSMID 5 (A)	(B)		555 _____	565 <u>0</u>
	SSMID 6 (A)	(B)		556 _____	566 <u>0</u>
	SSMID 7 (A)	(B)		1177 _____	0
Total SSMID			38 <u>0</u>	<u>0</u>	Do Not Add
Total Special Revenue Levies			39 <u>0</u>	<u>0</u>	
384.4	Amt Nec	Debt Service Levy 76.10(6)	40 <u>0</u>	40 <u>0</u>	70 <u>0</u>
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41 _____	41 <u>0</u>	71 <u>0</u>
Total Property Taxes (27+39+40+41)			42 <u>5,250</u>	42 <u>5,062</u>	72 <u>7.69774</u>

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

BASSETT

		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	46,094	0	0	0	0	0	46,094	0	46,094
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	14,019	3,060	0	0	0	0	17,079	0	17,079
Actual Expenditures Except End Bal (pg 12, line 259) *	3	12,958	3,411	0	0	0	0	16,369	0	16,369
Ending Fund Balance June 30 (pg 12, line 261) *	4	47,155	-351	0	0	0	0	46,804	0	46,804
(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	47,155	-351	0	0	0	0	46,804	0	46,804
Re-Est Revenues	6	15,392	3,400	0	0	0	0	18,792	0	18,792
Re-Est Expenditures	7	16,527	0	0	0	0	0	16,527	0	16,527
Ending Fund Balance	8	46,020	3,049	0	0	0	0	49,069	0	49,069
(3)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2016										
Beginning Fund Balance	9	46,020	3,049	0	0	0	0	49,069	0	49,069
Revenues	10	18,065	3,000	0	0	0	0	21,065	0	21,065
Expenditures	11	19,041	14,200	0	0	0	0	33,241	0	33,241
Ending Fund Balance	12	45,044	-8,151	0	0	0	0	36,893	0	36,893

* 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 _____ BASSETT _____

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								0	0	0
Jail	2								0	0	0
Emergency Management	3								0	33	33
Flood Control	4								0	0	0
Fire Department	5	366							366	305	305
Ambulance	6								0	0	0
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8	550							550	495	495
Animal Control	9								0	0	0
Other Public Safety	10	50							50	0	0
TOTAL (lines 1 - 10)	11	966	0				0		966	833	833
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12		10,000						10,000	0	0
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		3,100						3,100	2,325	2,410
Traffic Control and Safety	15		300						300	280	257
Snow Removal	16		500						500	150	377
Highway Engineering	17								0	0	0
Street Cleaning	18		300						300	600	367
Airport <i>(if not Enterprise)</i>	19								0	0	0
Garbage <i>(if not Enterprise)</i>	20	2,000							2,000	2,110	1,800
Other Public Works	21	200							200	0	0
TOTAL (lines 12 - 21)	22	2,200	14,200				0		16,400	5,465	5,211
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	125							125	100	100
TOTAL (lines 23 - 29)	30	125	0				0		125	100	100
CULTURE & RECREATION											
Library Services	31								0	0	0
Museum, Band and Theater	32								0	0	0
Parks	33	1,500							1,500	450	235
Recreation	34								0	0	0
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36								0	0	0
Other Culture and Recreation	37	500							500	0	0
TOTAL (lines 31 - 37)	38	2,000	0				0		2,000	450	235

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								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	2,500							2,500	2,192	2,192
Clerk, Treasurer, & Finance Adm.	47	2,850							2,850	2,462	2,462
Elections	48	500							500	0	0
Legal Services & City Attorney	49	400							400	0	0
City Hall & General Buildings	50	5,000							5,000	3,025	3,644
Tort Liability	51	2,000							2,000	2,000	1,692
Other General Government	52	500							500	0	0
TOTAL (lines 46 - 52)	53	13,750	0	0			0		13,750	9,679	9,990
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
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58	19,041	14,200	0	0	0	0		33,241	16,527	16,369
BUSINESS TYPE ACTIVITIES											
Proprietary: Enterprise & Budgeted ISF											
Water Utility	59								0	0	0
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						0		0	0	0
TOTAL ALL EXPENDITURES (lines 58+74)	74	19,041	14,200	0	0	0	0		33,241	16,527	16,369
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+78)	78	19,041	14,200	0	0	0	0		33,241	16,527	16,369
Ending Fund Balance June 30	79	45,044	-8,151	0	0	0	0		36,893	49,069	46,804

* 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	5,062	0		0	0			5,062	4,600	4,721
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	5,062	0		0	0			5,062	4,600	4,721
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	188	0		0	0			188	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	7,000							7,000	6,000	5,173
Subtotal - Other City Taxes (lines 6 thru 12)	13	7,188	0		0	0			7,188	6,000	5,173
Licenses & Permits	14	390							390	390	390
Use of Money & Property	15	125							125	125	125
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		3,000						3,000	3,400	3,060
Other State Grants & Reimbursements	18	0	0	0	0	0		0	0	0	0
Local Grants & Reimbursements	19	3,800							3,800	3,677	3,471
Subtotal - Intergovernmental (lines 16 thru 19)	20	3,800	3,000	0	0	0		0	6,800	7,077	6,531
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								0	0	0
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	0	0		0	0	0	0	0	0	0
Special Assessments	35								0	0	0
Miscellaneous	36	1,500							1,500	600	139
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	18,065	3,000	0	0	0	0	0	21,065	18,792	17,079
Beginning Fund Balance July 1	44	46,020	3,049	0	0	0	0	0	49,069	46,804	46,094
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	64,085	6,049	0	0	0	0	0	70,134	65,596	63,173

CITY OF BASSETT
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	5,062	0		0	0			5,062	4,600	4,721
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	5,062	0		0	0			5,062	4,600	4,721
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	7,188	0		0	0			7,188	6,000	5,173
Licenses & Permits	7	390	0					0	390	390	390
Use of Money and Property	8	125	0	0	0	0	0	0	125	125	125
Intergovernmental	9	3,800	3,000	0	0	0		0	6,800	7,077	6,531
Charges for Fees & Service	10	0	0		0	0	0	0	0	0	0
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	1,500	0		0	0	0	0	1,500	600	139
Sub-Total Revenues	13	18,065	3,000	0	0	0	0	0	21,065	18,792	17,079
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	18,065	3,000	0	0	0	0	0	21,065	18,792	17,079
Expenditures & Other Financing Uses											
Public Safety	18	966	0	0			0		966	833	833
Public Works	19	2,200	14,200	0			0		16,400	5,465	5,211
Health and Social Services	20	125	0	0			0		125	100	100
Culture and Recreation	21	2,000	0	0			0		2,000	450	235
Community and Economic Development	22	0	0	0			0		0	0	0
General Government	23	13,750	0	0			0		13,750	9,679	9,990
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	19,041	14,200	0	0	0	0	0	33,241	16,527	16,369
Business Type Proprietary: Enterprise & ISF	27							0	0	0	0
Total Gov & Bus Type Expenditures	28	19,041	14,200	0	0	0	0	0	33,241	16,527	16,369
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	19,041	14,200	0	0	0	0	0	33,241	16,527	16,369
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-976	-11,200	0	0	0	0	0	-12,176	2,265	710
Beginning Fund Balance July 1	33	46,020	3,049	0	0	0	0	0	49,069	46,804	46,094
Ending Fund Balance June 30	34	45,044	-8,151	0	0	0	0	0	36,893	49,069	46,804

NOTICE OF PUBLIC HEARING BUDGET ESTIMATE

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

DATE POSTED
2/15/2015

City of **BASSETT** , Iowa

The City Council will conduct a public hearing on the proposed Budget at **BASSETT CITY HALL**
on **3/2/2015** at **7:05**
(Date) xx/xx/xx *(hour)*

The Budget Estimate Summary of proposed receipts and expenditures is shown below.
Copies of the the detailed proposed Budget may be obtained or viewed at the offices of the Mayor,
City Clerk, and at the Library.

The estimated Total tax levy rate per \$1000 valuation on regular property \$ **7.69774**

The estimated tax levy rate per \$1000 valuation on Agricultural land is \$ **0**

At the public hearing, any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget.

 641-228-6069
phone number

 MARGUERITE ASHLEY
City Clerk/Finance Officer's NAME

		Budget FY 2016	Re-estimated FY 2015	Actual FY 2014
		(a)	(b)	(c)
Revenues & Other Financing Sources				
Taxes Levied on Property	1	5,062	4,600	4,721
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	3	5,062	4,600	4,721
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	0	0	0
Other City Taxes	6	7,188	6,000	5,173
Licenses & Permits	7	390	390	390
Use of Money and Property	8	125	125	125
Intergovernmental	9	6,800	7,077	6,531
Charges for Fees & Service	10	0	0	0
Special Assessments	11	0	0	0
Miscellaneous	12	1,500	600	139
Other Financing Sources	13	0	0	0
Transfers In	14	0	0	0
Total Revenues and Other Sources	15	21,065	18,792	17,079
Expenditures & Other Financing Uses				
Public Safety	16	966	833	833
Public Works	17	16,400	5,465	5,211
Health and Social Services	18	125	100	100
Culture and Recreation	19	2,000	450	235
Community and Economic Development	20	0	0	0
General Government	21	13,750	9,679	9,990
Debt Service	22	0	0	0
Capital Projects	23	0	0	0
Total Government Activities Expenditures	24	33,241	16,527	16,369
Business Type / Enterprises	25	0	0	0
Total ALL Expenditures	26	33,241	16,527	16,369
Transfers Out	27	0	0	0
Total ALL Expenditures/Transfers Out	28	33,241	16,527	16,369
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	29	-12,176	2,265	710
Beginning Fund Balance July 1	30	49,069	46,804	46,094
Ending Fund Balance June 30	31	36,893	49,069	46,804