

14-115

Adoption of Budget and Certification of City Taxes

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

The City of: Breda County Name: CARROLL Date Budget Adopted: 3/9/2015
(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.

712-673-2660

Telephone Number

Signature

County Auditor Date Stamp

January 1, 2014 Property Valuations

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	2a <u>15,537,639</u>	2b <u>15,503,266</u>	483
DEBT SERVICE	3a <u>16,780,960</u>	3b <u>16,746,587</u>	
Ag Land	4a <u>130,405</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	5 125,855	125,576	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)			25 125,855	125,576	
384.1	3.00375	Ag Land	26 392	392	63 3.00375
Total General Fund Tax Levies (25 + 26)			27 126,247	125,968	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	0	0
Rules	Amt Nec	Other Employee Benefits	31	0	0
Total Employee Benefit Levies (29,30,31)			32 0	0	65 0
Sub Total Special Revenue Levies (28+32)			33 0	0	
Valuation					
386	As Req	With Gas & Elec	Without Gas & Elec		
	SSMID 1 (A)	(B)		34	66 0
	SSMID 2 (A)	(B)		35	67 0
	SSMID 3 (A)	(B)		36	68 0
	SSMID 4 (A)	(B)		37	69 0
	SSMID 5 (A)	(B)	555	555	565 0
	SSMID 6 (A)	(B)	556	556	566 0
	SSMID 7 (A)	(B)	1177	1177	0
Total SSMID			38 0	0	Do Not Add
Total Special Revenue Levies			39 0	0	
384.4	Amt Nec	Debt Service Levy 76.10(6)	40 10,540	10,518	70 0.62809
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41	0	71 0
Total Property Taxes (27+39+40+41)			42 136,787	136,486	72 8.72809

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

Breda

		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	22,069	170,751	-24,302	37,344	-47,633	0	158,229	810,168	968,397
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	263,969	106,174	24,383	11,495	0	0	406,021	693,753	1,099,774
Actual Expenditures Except End Bal (pg 12, line 259) *	3	303,204	46,432	34,391	10,900	0	0	394,927	569,094	964,021
Ending Fund Balance June 30 (pg 12, line 261) *	4	-17,166	230,493	-34,310	37,939	-47,633	0	169,323	934,827	1,104,150
(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	-17,166	230,493	-34,310	37,939	-47,633	0	169,323	934,827	1,104,150
Re-Est Revenues	6	298,208	111,579	25,000	10,953	0	0	445,740	1,288,200	1,733,940
Re-Est Expenditures	7	285,677	276,829	47,995	10,720	0	0	621,221	1,112,719	1,733,940
Ending Fund Balance	8	-4,635	65,243	-57,305	38,172	-47,633	0	-6,158	1,110,308	1,104,150
(3)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2016										
Beginning Fund Balance	9	-4,635	65,243	-57,305	38,172	-47,633	0	-6,158	1,110,308	1,104,150
Revenues	10	278,367	109,112	27,893	10,540	0	0	425,912	974,000	1,399,912
Expenditures	11	307,305	160,260	47,995	10,540	0	0	526,100	873,812	1,399,912
Ending Fund Balance	12	-33,573	14,095	-77,407	38,172	-47,633	0	-106,346	1,210,496	1,104,150

* 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 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	6,925							6,925	6,700	5,890
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	35,020							35,020	33,126	56,511
Ambulance	6	18,800							18,800	18,800	18,800
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	0	0
Animal Control	9	110							110	101	101
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	60,855	0				0		60,855	58,727	81,302
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12		58,310						58,310	24,829	44,539
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14								0	0	1,126
Traffic Control and Safety	15								0	0	0
Snow Removal	16		1,950						1,950	2,000	767
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	34,000							34,000	32,000	31,287
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	34,000	60,260				0		94,260	58,829	77,719
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	1,600							1,600	1,600	2,580
Community Mental Health	28								0	0	0
Other Health and Social Services	29	850							850	550	850
TOTAL (lines 23 - 29)	30	2,450	0				0		2,450	2,150	3,430
CULTURE & RECREATION											
Library Services	31	1,200							1,200	1,100	1,046
Museum, Band and Theater	32								0	0	0
Parks	33	70,000							70,000	57,000	15,707
Recreation	34	800							800	800	40,108
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36								0	0	0
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	72,000	0				0		72,000	58,900	56,861

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	0
Economic Development	40									0	0	339
Housing and Urban Renewal	41									0	0	0
Planning & Zoning	42									0	0	0
Other Com & Econ Development	43									0	0	11,396
	44											
TOTAL (lines 39 - 44)	45		0	0	0			0		0	0	11,735
GENERAL GOVERNMENT												
Mayor, Council, & City Manager	46		5,500							5,500	5,400	5,113
Clerk, Treasurer, & Finance Adm.	47		10,500							10,500	10,500	10,158
Elections	48		1,000							1,000	0	847
Legal Services & City Attorney	49		2,000							2,000	1,500	854
City Hall & General Buildings	50		40,000							40,000	40,000	49,815
Tort Liability	51		13,000							13,000	12,500	11,718
Other General Government	52		45,000							45,000	43,000	51,120
TOTAL (lines 46 - 52)	53		117,000	0	0			0		117,000	112,900	129,625
DEBT SERVICE	54		21,000		47,995	10,540				79,535	79,715	10,900
Gov Capital Projects	55									0	0	0
TIF Capital Projects	56									0	0	23,355
TOTAL CAPITAL PROJECTS	57		0	0	0		0	0		0	0	23,355
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58		307,305	60,260	47,995	10,540	0	0		426,100	371,221	394,927
BUSINESS TYPE ACTIVITIES												
Proprietary: Enterprise & Budgeted ISF												
Water Utility	59								73,456	73,456	75,000	62,822
Sewer Utility	60								49,346	49,346	48,395	41,148
Electric Utility	61								438,071	438,071	390,000	386,461
Gas Utility	62								0	0	0	0
Airport	63								0	0	0	0
Landfill/Garbage	64								0	0	0	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	0
Enterprise DEBT SERVICE	70								77,839	77,839	79,107	78,663
Enterprise CAPITAL PROJECTS	71								235,100	235,100	520,217	0
Enterprise TIF CAPITAL PROJECTS	72								0	0	0	0
TOTAL Business Type Expenditures (lines 59 - 73)	73								873,812	873,812	1,112,719	569,094
TOTAL ALL EXPENDITURES (lines 58+74)	74		307,305	60,260	47,995	10,540	0	0	873,812	1,299,912	1,483,940	964,021
Regular Transfers Out	75			100,000						100,000	250,000	0
Internal TIF Loan / Repayment Transfers Out	76									0	0	0
Total ALL Transfers Out	77		0	100,000	0	0	0	0	0	100,000	250,000	0
Total Expenditures & Fund Transfers Out (lines 75+76)	78		307,305	160,260	47,995	10,540	0	0	873,812	1,399,912	1,733,940	964,021
Ending Fund Balance June 30	79		-33,573	14,095	-77,407	38,172	-47,633	0	1,210,496	1,104,150	1,104,150	1,104,150

* 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	125,968	0		10,518	0			136,486	151,463	134,457
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	125,968	0		10,518	0			136,486	151,463	134,457
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5			27,893					27,893	25,000	24,383
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	279	0		22	0			301	329	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		62,000						62,000	60,000	58,589
Subtotal - Other City Taxes (lines 6 thru 12)	13	279	62,000		22	0			62,301	60,329	58,589
Licenses & Permits	14	700							700	700	150
Use of Money & Property	15	400	612					1,000	2,012	1,985	1,533
Intergovernmental:											
Federal Grants & Reimbursements	16							50,000	50,000	300,000	0
Road Use Taxes	17		40,500						40,500	42,000	40,035
Other State Grants & Reimbursements	18	0	0	0	0	0		0	0	3,992	19,719
Local Grants & Reimbursements	19	56,020	6,000						62,020	77,180	70,891
Subtotal - Intergovernmental (lines 16 thru 19)	20	56,020	46,500	0	0	0		50,000	152,520	423,172	130,645
Charges for Fees & Service:											
Water Utility	21							98,000	98,000	83,000	73,162
Sewer Utility	22							100,000	100,000	98,000	98,849
Electric Utility	23							450,000	450,000	425,000	467,122
Gas Utility	24							0	0	0	0
Parking	25							0	0	0	0
Airport	26							0	0	0	0
Landfill/Garbage	27	35,000						0	35,000	34,000	35,494
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	60,000							60,000	51,291	41,413
Subtotal - Charges for Service (lines 21 thru 33)	34	95,000	0		0	0	0	648,000	743,000	691,291	716,040
Special Assessments	35								0	0	0
Miscellaneous	36								0	0	33,977
Other Financing Sources:											
Regular Operating Transfers In	37							100,000	100,000	250,000	0
Internal TIF Loan Transfers In	38								0	0	0
Subtotal ALL Operating Transfers In	39	0	0	0	0	0	0	100,000	100,000	250,000	0
Proceeds of Debt (Excluding TIF Internal Borrowing)	40							175,000	175,000	130,000	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	275,000	275,000	380,000	0
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43	278,367	109,112	27,893	10,540	0	0	974,000	1,399,912	1,733,940	1,099,774
Beginning Fund Balance July 1	44	-4,635	65,243	-57,305	38,172	-47,633	0	1,110,308	1,104,150	1,104,150	968,397
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	273,732	174,355	-29,412	48,712	-47,633	0	2,084,308	2,504,062	2,838,090	2,068,171

CITY OF Breda

**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	125,968	0		10,518	0			136,486	151,463	134,457
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	125,968	0		10,518	0			136,486	151,463	134,457
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			27,893					27,893	25,000	24,383
Other City Taxes	6	279	62,000		22	0			62,301	60,329	58,589
Licenses & Permits	7	700	0					0	700	700	150
Use of Money and Property	8	400	612	0	0	0	0	1,000	2,012	1,985	1,533
Intergovernmental	9	56,020	46,500	0	0	0		50,000	152,520	423,172	130,645
Charges for Fees & Service	10	95,000	0		0	0		648,000	743,000	691,291	716,040
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	0	0		0	0		0	0	0	33,977
Sub-Total Revenues	13	278,367	109,112	27,893	10,540	0	0	699,000	1,124,912	1,353,940	1,099,774
Other Financing Sources:											
Total Transfers In	14	0	0	0	0	0		100,000	100,000	250,000	0
Proceeds of Debt	15	0	0	0	0	0		175,000	175,000	130,000	0
Proceeds of Capital Asset Sales	16	0	0	0	0	0		0	0	0	0
Total Revenues and Other Sources	17	278,367	109,112	27,893	10,540	0	0	974,000	1,399,912	1,733,940	1,099,774
Expenditures & Other Financing Uses											
Public Safety	18	60,855	0	0					60,855	58,727	81,302
Public Works	19	34,000	60,260	0					94,260	58,829	77,719
Health and Social Services	20	2,450	0	0					2,450	2,150	3,430
Culture and Recreation	21	72,000	0	0					72,000	58,900	56,861
Community and Economic Development	22	0	0	0					0	0	11,735
General Government	23	117,000	0	0					117,000	112,900	129,625
Debt Service	24	21,000	0	47,995	10,540				79,535	79,715	10,900
Capital Projects	25	0	0	0		0			0	0	23,355
Total Government Activities Expenditures	26	307,305	60,260	47,995	10,540	0	0	0	426,100	371,221	394,927
Business Type Proprietary: Enterprise & ISF	27							873,812	873,812	1,112,719	569,094
Total Gov & Bus Type Expenditures	28	307,305	60,260	47,995	10,540	0	0	873,812	1,299,912	1,483,940	964,021
Total Transfers Out	29	0	100,000	0	0	0	0	0	100,000	250,000	0
Total ALL Expenditures/Fund Transfers Out	30	307,305	160,260	47,995	10,540	0	0	873,812	1,399,912	1,733,940	964,021
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-28,938	-51,148	-20,102	0	0	0	100,188	0	0	135,753
Beginning Fund Balance July 1	33	-4,635	65,243	-57,305	38,172	-47,633	0	1,110,308	1,104,150	1,104,150	968,397
Ending Fund Balance June 30	34	-33,573	14,095	-77,407	38,172	-47,633	0	1,210,496	1,104,150	1,104,150	1,104,150

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

City Name: Breda

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) Sewer	511,000		33,000	2,144	43	35,187	35,187	0
(3) Sewer	175,000		10,000	525	15	10,540		10,540
(4) Water	555,000		29,000	5,075	725	34,800	34,800	0
(5) Water	100,000		6,000	1,710	143	7,853	7,853	0
(6) TIF Rebate	250,000		25,000			25,000	25,000	0
(7) TIF GO	375,000		16,422	6,572		22,994	22,994	0
(8) Fire Dept Truck	76,020		18,396	600		18,996	18,996	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			137,818	16,626	926	155,370	144,830	10,540

