

# 12-096

## Adoption of Budget and Certification of City Taxes

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

The City of: Bristow County Name: BUTLER Date Budget Adopted: 2/10/2015  
(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.

641-775-3262  
Telephone Number

\_\_\_\_\_  
Signature

County Auditor Date Stamp

### January 1, 2014 Property Valuations

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	2a <u>2,241,483</u>	2b <u>2,086,584</u>	160
<b>DEBT SERVICE</b>	3a <u>2,241,483</u>	3b <u>2,086,584</u>	
Ag Land	4a <u>565,432</u>		

### TAXES LIEVED

Code Sec.	Dollar Limit	Purpose	(A) Request with Utility Replacement	(B) Property Taxes Levied	(C) Rate
384.1	8.10000	Regular General levy	5 18,156	16,901	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 5,827	5,424	52 2.59962
12(21)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462 100	93	465 0.04461
(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
		<b>Total General Fund Regular Levies (5 thru 24)</b>	25 24,083	22,418	
384.1	3.00375	Ag Land	26	0	63 0
		<b>Total General Fund Tax Levies (25 + 26)</b>	27 24,083	22,418	Do Not Add
		Special Revenue Levies			
384.8	0.27000	Emergency (if general fund at levy limit)	28 300	279	64 0.13384
384.6	Amt Nec	Police & Fire Retirement	29 3,852	3,586	1.71851
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30 1,626	1,514	0.72541
Rules	Amt Nec	Other Employee Benefits	31	0	0
		<b>Total Employee Benefit Levies (29,30,31)</b>	32 5,478	5,100	65 2.44392
		<b>Sub Total Special Revenue Levies (28+32)</b>	33 5,778	5,379	
		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
		<b>Total SSMID</b>	38 0	0	Do Not Add
		<b>Total Special Revenue Levies</b>	39 5,778	5,379	
384.4	Amt Nec	Debt Service Levy 76.10(6)	40 0	0	70 0
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41	0	71 0
		<b>Total Property Taxes (27+39+40+41)</b>	42 29,861	27,797	72 13.32199

**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

**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)
<b>(1)</b>										
<b>*Annual Report FY 2014</b>										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	146,326	70,057	0	0	0	0	216,383	29,968	246,351
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	79,318	13,859	0	0	0	0	93,177	23,127	116,304
Actual Expenditures Except End Bal (pg 12, line 259) *	3	49,961	9,314	0	0	0	0	59,275	17,576	76,851
Ending Fund Balance June 30 (pg 12, line 261) *	4	175,683	74,602	0	0	0	0	250,285	35,519	285,804
<b>(2)</b>		<b>General</b>	<b>Spec Rev</b>	<b>TIF Special Rev</b>	<b>Debt Serv</b>	<b>Capt Proj</b>	<b>Permanent</b>	<b>Tot Govt</b>	<b>Proprietary</b>	<b>Grand Total</b>
<b>** Re-Estimated FY 2015</b>										
Beginning Fund Balance	5	175,683	74,602	0	0	0	0	250,285	35,519	285,804
Re-Est Revenues	6	71,409	39,800	0	0	0	0	111,209	0	111,209
Re-Est Expenditures	7	106,415	0	0	0	0	0	106,415	35,450	141,865
Ending Fund Balance	8	140,677	114,402	0	0	0	0	255,079	69	255,148
<b>(3)</b>		<b>General</b>	<b>Spec Rev</b>	<b>TIF Special Rev</b>	<b>Debt Serv</b>	<b>Capt Proj</b>	<b>Permanent</b>	<b>Tot Govt</b>	<b>Proprietary</b>	<b>Grand Total</b>
<b>** Budget FY 2016</b>										
Beginning Fund Balance	9	140,677	114,402	0	0	0	0	255,079	69	255,148
Revenues	10	62,728	19,611	0	0	0	0	82,339	25,000	107,339
Expenditures	11	118,000	0	0	0	0	0	118,000	35,300	153,300
Ending Fund Balance	12	85,405	134,013	0	0	0	0	219,418	-10,231	209,187

\* 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** \_\_\_\_\_ **Bristow**

**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.	100	93
3 TOTAL FOR FISCAL YEAR 2014	100	93

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)
<b>PUBLIC SAFETY</b>											
Police Department/Crime Prevention	1	3,600							3,600	3,600	2,700
Jail	2								0	0	0
Emergency Management	3	100							100	100	0
Flood Control	4								0	0	0
Fire Department	5	20,200							20,200	11,050	6,772
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								0	0	0
TOTAL (lines 1 - 10)	11	23,900	0				0		23,900	14,750	9,472
<b>PUBLIC WORKS</b>											
Roads, Bridges, & Sidewalks	12	25,000							25,000	25,000	3,695
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	3,000							3,000	3,000	2,564
Traffic Control and Safety	15								0	0	0
Snow Removal	16	7,500							7,500	2,500	3,055
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	12,300							12,300	12,300	11,739
Other Public Works	21								0	4,500	0
TOTAL (lines 12 - 21)	22	47,800	0				0		47,800	47,300	21,053
<b>HEALTH &amp; SOCIAL SERVICES</b>											
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	1,200							1,200	1,000	825
Community Mental Health	28								0	0	0
Other Health and Social Services	29	100							100	65	100
TOTAL (lines 23 - 29)	30	1,300	0				0		1,300	1,065	925
<b>CULTURE &amp; RECREATION</b>											
Library Services	31	300							300	300	600
Museum, Band and Theater	32								0	0	0
Parks	33	5,300							5,300	4,200	2,843
Recreation	34								0	0	0
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36								0	0	0
Other Culture and Recreation	37	200							200	600	0
TOTAL (lines 31 - 37)	38	5,800	0				0		5,800	5,100	3,443

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)
<b>COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>											
Community Beautification	39	500							500	500	918
Economic Development	40	200							200	200	140
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	700	0	0			0		700	700	1,058
<b>GENERAL GOVERNMENT</b>											
Mayor, Council, & City Manager	46	3,500							3,500	3,500	2,475
Clerk, Treasurer, & Finance Adm.	47	4,500							4,500	4,500	5,341
Elections	48	2,000							2,000	2,000	1,263
Legal Services & City Attorney	49	4,000							4,000	5,500	1,594
City Hall & General Buildings	50	5,500							5,500	2,500	1,693
Tort Liability	51	10,500							10,500	7,000	8,733
Other General Government	52	8,500							8,500	12,500	2,225
TOTAL (lines 46 - 52)	53	38,500	0	0			0		38,500	37,500	23,324
<b>DEBT SERVICE</b>	54								0	0	0
Gov Capital Projects	55	0							0	0	0
TIF Capital Projects	56	0							0	0	0
<b>TOTAL CAPITAL PROJECTS</b>	57	0	0	0		0	0		0	0	0
<b>TOTAL Government Activities Expenditures</b> (lines 11+22+30+38+45+53+54+57)	58	118,000	0	0	0	0	0		118,000	106,415	59,275
<b>BUSINESS TYPE ACTIVITIES</b>											
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>											
Water Utility	59						35,300		35,300	35,450	17,576
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
<b>TOTAL Business Type Expenditures (lines 59 - 73)</b>	73						35,300		35,300	35,450	17,576
<b>TOTAL ALL EXPENDITURES (lines 58+74)</b>	74	118,000	0	0	0	0	35,300		153,300	141,865	76,851
Regular Transfers Out	75								0	0	0
Internal TIF Loan / Repayment Transfers Out	76								0	0	0
<b>Total ALL Transfers Out</b>	77	0	0	0	0	0	0		0	0	0
<b>Total Expenditures &amp; Fund Transfers Out (lines 75+76)</b>	78	118,000	0	0	0	0	35,300		153,300	141,865	76,851
<b>Ending Fund Balance June 30</b>	79	85,405	134,013	0	0	0	-10,231		209,187	255,148	285,804

\* 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)
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>											
	1	22,418	5,379		0	0			27,797	33,009	31,818
	2								0	0	0
	3	22,418	5,379		0	0			27,797	33,009	31,818
	4								0	0	0
	5								0	0	0
Other City Taxes:											
	6	1,665	399		0	0			2,064	0	0
	7								0	0	0
	8								0	0	0
	9								0	0	0
	10								0	0	0
	11								0	0	0
	12	8,718							8,718	8,500	8,455
	13	10,383	399		0	0			10,782	8,500	8,455
	14								0	0	0
	15	4,080							4,080	3,900	4,359
Intergovernmental:											
	16								0	0	0
	17		9,533						9,533	9,500	9,533
	18	0	0	0	0	0		0	0	4,300	0
	19	8,000	4,300						12,300	8,000	14,664
	20	8,000	13,833	0	0	0		0	21,833	21,800	24,197
Charges for Fees & Service:											
	21							25,000	25,000	26,000	23,127
	22								0	0	0
	23								0	0	0
	24								0	0	0
	25								0	0	0
	26								0	0	0
	27	15,803							15,803	16,000	14,685
	28								0	0	0
	29								0	0	0
	30								0	0	0
	31								0	0	0
	32								0	0	0
	33	2,044							2,044	1,000	965
	34	17,847	0		0	0	0	25,000	42,847	43,000	38,777
	35								0	0	0
	36								0	1,000	8,698
Other Financing Sources:											
	37								0	0	0
	38								0	0	0
	39	0	0	0	0	0	0	0	0	0	0
	40								0	0	0
	41								0	0	0
	42	0	0	0	0	0	0	0	0	0	0
<b>Total Revenues except for beginning fund balance</b>											
	43	62,728	19,611	0	0	0	0	25,000	107,339	111,209	116,304
	44	140,677	114,402	0	0	0	0	69	255,148	285,804	246,351
	45	203,405	134,013	0	0	0	0	25,069	362,487	397,013	362,655

CITY OF Bristow

**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)
<b>Revenues &amp; Other Financing Sources</b>											
Taxes Levied on Property	1	22,418	5,379		0	0			27,797	33,009	31,818
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	22,418	5,379		0	0			27,797	33,009	31,818
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	10,383	399		0	0			10,782	8,500	8,455
Licenses & Permits	7	0	0					0	0	0	0
Use of Money and Property	8	4,080	0	0	0	0	0	0	4,080	3,900	4,359
Intergovernmental	9	8,000	13,833	0	0	0		0	21,833	21,800	24,197
Charges for Fees & Service	10	17,847	0		0	0		25,000	42,847	43,000	38,777
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	0	0		0	0		0	0	1,000	8,698
Sub-Total Revenues	13	62,728	19,611	0	0	0	0	25,000	107,339	111,209	116,304
<b>Other Financing Sources:</b>											
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
<b>Total Revenues and Other Sources</b>	<b>17</b>	<b>62,728</b>	<b>19,611</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25,000</b>	<b>107,339</b>	<b>111,209</b>	<b>116,304</b>
<b>Expenditures &amp; Other Financing Uses</b>											
Public Safety	18	23,900	0	0					23,900	14,750	9,472
Public Works	19	47,800	0	0					47,800	47,300	21,053
Health and Social Services	20	1,300	0	0					1,300	1,065	925
Culture and Recreation	21	5,800	0	0					5,800	5,100	3,443
Community and Economic Development	22	700	0	0					700	700	1,058
General Government	23	38,500	0	0					38,500	37,500	23,324
Debt Service	24	0	0	0	0				0	0	0
Capital Projects	25	0	0	0		0			0	0	0
<b>Total Government Activities Expenditures</b>	<b>26</b>	<b>118,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>118,000</b>	<b>106,415</b>	<b>59,275</b>
Business Type Proprietary: Enterprise & ISF	27							35,300	35,300	35,450	17,576
<b>Total Gov &amp; Bus Type Expenditures</b>	<b>28</b>	<b>118,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>35,300</b>	<b>153,300</b>	<b>141,865</b>	<b>76,851</b>
<b>Total Transfers Out</b>	<b>29</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total ALL Expenditures/Fund Transfers Out</b>	<b>30</b>	<b>118,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>35,300</b>	<b>153,300</b>	<b>141,865</b>	<b>76,851</b>
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-55,272	19,611	0	0	0	0	-10,300	-45,961	-30,656	39,453
<b>Beginning Fund Balance July 1</b>	<b>33</b>	<b>140,677</b>	<b>114,402</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>69</b>	<b>255,148</b>	<b>285,804</b>	<b>246,351</b>
<b>Ending Fund Balance June 30</b>	<b>34</b>	<b>85,405</b>	<b>134,013</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-10,231</b>	<b>209,187</b>	<b>255,148</b>	<b>285,804</b>



