

15-129

Adoption of Budget and Certification of City Taxes

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

The City of: Cumberland County Name: CASS Date Budget Adopted: 2/17/2015
(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.

(712) 774-5614

Telephone Number

Signature

County Auditor Date Stamp

January 1, 2014 Property Valuations

	Regular	2a	With Gas & Electric	2b	Without Gas & Electric	3b	Last Official Census
			3,776,941		3,499,447		262
	DEBT SERVICE	3a	3,776,941		3,499,447		
	Ag Land	4a	195,592				

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 30,593	28,346	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	8 550	510	46 0.14562
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 8,000	7,412	52 2.11812
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 3,777	3,500	62 1.00002
Total General Fund Regular Levies (5 thru 24)			25 42,920	39,768	
384.1	3.00375	Ag Land	26 438	438	63 2.23936
Total General Fund Tax Levies (25 + 26)			27 43,358	40,206	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 5,666	5,250	1.50016
Rules	Amt Nec	Other Employee Benefits	31 12,000	11,118	3.17717
Total Employee Benefit Levies (29,30,31)			32 17,666	16,368	65 4.67733
Sub Total Special Revenue Levies (28+32)			33 17,666	16,368	
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 17,666	16,368	
384.4	Amt Nec	Debt Service Levy 76.10(6)	40 23,480	21,755	70 6.21667
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41	0	71 0
Total Property Taxes (27+39+40+41)			42 84,504	78,329	72 22.25776

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 **Cumberland**

(1) *Annual Report FY 2014			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)
Beginning Fund Balance July 1 (pg 5, line 134) *	1		55,027	20,133	0	0	0	0	75,160	37,579	112,739
Actual Revenues Except Beg Bal (pg 5, line 132) *	2		88,223	52,682	0	0	268,634	0	409,539	92,072	501,611
Actual Expenditures Except End Bal (pg 12, line 259) *	3		165,595	13,213	0	0	324,930	0	503,738	63,116	566,854
Ending Fund Balance June 30 (pg 12, line 261) *	4		-22,345	59,602	0	0	-56,296	0	-19,039	66,535	47,496
(2) ** Re-Estimated FY 2015			General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
Beginning Fund Balance	5		-22,345	59,602	0	0	-56,296	0	-19,039	66,535	47,496
Re-Est Revenues	6		105,456	63,070	0	0	378,328	0	546,854	78,260	625,114
Re-Est Expenditures	7		155,100	26,000	0	0	324,930	0	506,030	63,116	569,146
Ending Fund Balance	8		-71,989	96,672	0	0	-2,898	0	21,785	81,679	103,464
(3) ** Budget FY 2016			General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
Beginning Fund Balance	9		-71,989	96,672	0	0	-2,898	0	21,785	81,679	103,464
Revenues	10		90,578	83,166	0	23,480	0	0	197,224	98,000	295,224
Expenditures	11		133,130	17,500	0	0	0	0	150,630	70,000	220,630
Ending Fund Balance	12		-114,541	162,338	0	23,480	-2,898	0	68,379	109,679	178,058

* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2014

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

CITY OF _____ **Cumberland**

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		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)
PUBLIC SAFETY											
Police Department/Crime Prevention	1	3,930							3,930	3,930	3,930
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	23,200							23,200	28,200	28,238
Ambulance	6	5,000							5,000	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	32,130	0				0		32,130	32,130	32,168
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	26,000	10,000						36,000	52,000	41,584
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		7,500						7,500	7,200	7,384
Traffic Control and Safety	15								0	0	0
Snow Removal	16	2,100							2,100	700	1,314
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	1,000							1,000	1,200	1,713
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	29,100	17,500				0		46,600	61,100	51,995
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	22,000							22,000	20,000	19,365
Museum, Band and Theater	32								0	0	0
Parks	33	3,000							3,000	3,000	4,102
Recreation	34								0	0	0
Cemetery	35	900							900	0	0
Community Center, Zoo, & Marina	36	8,000							8,000	8,000	13,146
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	33,900	0				0		33,900	31,000	36,613

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	4,000	15,262
Economic Development	40									0	100	0
Housing and Urban Renewal	41									0	10,000	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	14,100	15,262
GENERAL GOVERNMENT												
Mayor, Council, & City Manager	46		4,000							4,000	1,959	1,959
Clerk, Treasurer, & Finance Adm.	47		26,000							26,000	23,672	23,672
Elections	48									0	0	0
Legal Services & City Attorney	49									0	0	0
City Hall & General Buildings	50		5,000							5,000	6,254	6,254
Tort Liability	51		1,000							1,000	1,220	1,220
Other General Government	52		2,000							2,000	9,665	9,665
TOTAL (lines 46 - 52)	53		38,000	0	0			0		38,000	42,770	42,770
DEBT SERVICE	54									0	0	0
Gov Capital Projects	55									0	324,930	324,930
TIF Capital Projects	56									0	0	0
TOTAL CAPITAL PROJECTS	57		0	0	0		0	0		0	324,930	324,930
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58		133,130	17,500	0	0	0	0		150,630	506,030	503,738
BUSINESS TYPE ACTIVITIES												
Proprietary: Enterprise & Budgeted ISF												
Water Utility	59								35,000	35,000	30,352	30,352
Sewer Utility	60								35,000	35,000	26,251	26,251
Electric Utility	61								0	0	0	0
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								0	0	6,513	6,513
Enterprise CAPITAL PROJECTS	71								0	0	0	0
Enterprise TIF CAPITAL PROJECTS	72								0	0	0	0
TOTAL Business Type Expenditures (lines 59 - 73)	73								70,000	70,000	63,116	63,116
TOTAL ALL EXPENDITURES (lines 58+74)	74		133,130	17,500	0	0	0	0	70,000	220,630	569,146	566,854
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		133,130	17,500	0	0	0	0	70,000	220,630	569,146	566,854
Ending Fund Balance June 30	79		-114,541	162,338	0	23,480	-2,898	0	109,679	178,058	103,464	47,496

* 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											
	1	40,206	16,368		21,755	0			78,329	64,092	60,714
	2								0	0	0
	3	40,206	16,368		21,755	0			78,329	64,092	60,714
	4								0	0	0
	5								0	0	0
Other City Taxes:											
	6	3,152	1,298		1,725	0			6,175	0	0
	7								0	0	0
	8								0	0	0
	9								0	0	0
	10								0	0	0
	11								0	0	0
	12		28,000						28,000	26,790	26,790
	13	3,152	29,298		1,725	0			34,175	26,790	26,790
	14	1,700							1,700	1,605	1,605
	15	10,000							10,000	10,755	10,755
Intergovernmental:											
	16								0	203,261	206,437
	17		22,500						22,500	22,500	20,768
	18	0	0	0	0	0		0	0	176,151	63,281
	19	27,920							27,920	16,920	22,204
	20	27,920	22,500	0	0	0		0	50,420	418,832	312,690
Charges for Fees & Service:											
	21							50,000	50,000	45,700	44,050
	22							48,000	48,000	31,700	37,243
	23								0	0	0
	24								0	0	0
	25								0	0	0
	26								0	0	0
	27								0	0	0
	28								0	0	0
	29								0	0	0
	30								0	0	0
	31								0	0	0
	32								0	0	0
	33	5,000	15,000						20,000	23,000	5,124
	34	5,000	15,000		0	0		98,000	118,000	100,400	86,417
	35								0	0	0
	36	2,600							2,600	2,640	2,640
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
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)											
	43	90,578	83,166	0	23,480	0	0	98,000	295,224	625,114	501,611
	44	-71,989	96,672	0	0	-2,898	0	81,679	103,464	47,496	112,739
	45	18,589	179,838	0	23,480	-2,898	0	179,679	398,688	672,610	614,350

CITY OF Cumberland
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	40,206	16,368		21,755	0			78,329	64,092	60,714
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	40,206	16,368		21,755	0			78,329	64,092	60,714
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	3,152	29,298		1,725	0			34,175	26,790	26,790
Licenses & Permits	7	1,700	0					0	1,700	1,605	1,605
Use of Money and Property	8	10,000	0	0	0	0	0	0	10,000	10,755	10,755
Intergovernmental	9	27,920	22,500	0	0	0		0	50,420	418,832	312,690
Charges for Fees & Service	10	5,000	15,000		0	0		98,000	118,000	100,400	86,417
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	2,600	0		0	0		0	2,600	2,640	2,640
Sub-Total Revenues	13	90,578	83,166	0	23,480	0		98,000	295,224	625,114	501,611
Other Financing Sources:											
Total Transfers In	14	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	90,578	83,166	0	23,480	0		98,000	295,224	625,114	501,611
Expenditures & Other Financing Uses											
Public Safety	18	32,130	0	0					32,130	32,130	32,168
Public Works	19	29,100	17,500	0					46,600	61,100	51,995
Health and Social Services	20	0	0	0					0	0	0
Culture and Recreation	21	33,900	0	0					33,900	31,000	36,613
Community and Economic Development	22	0	0	0					0	14,100	15,262
General Government	23	38,000	0	0					38,000	42,770	42,770
Debt Service	24	0	0	0	0				0	0	0
Capital Projects	25	0	0	0		0			0	324,930	324,930
Total Government Activities Expenditures	26	133,130	17,500	0	0	0			150,630	506,030	503,738
Business Type Proprietary: Enterprise & ISF	27							70,000	70,000	63,116	63,116
Total Gov & Bus Type Expenditures	28	133,130	17,500	0	0	0		70,000	220,630	569,146	566,854
Total Transfers Out	29	0	0	0	0	0		0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	133,130	17,500	0	0	0		70,000	220,630	569,146	566,854
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-42,552	65,666	0	23,480	0		28,000	74,594	55,968	-65,243
Beginning Fund Balance July 1	33	-71,989	96,672	0	0	-2,898		81,679	103,464	47,496	112,739
Ending Fund Balance June 30	34	-114,541	162,338	0	23,480	-2,898		109,679	178,058	103,464	47,496

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

City Name: Cumberland

Fiscal Year
2016

Project Name (A)	Amount of Issue (B)	Date Certified to County Auditor (C)	Principal Due FY 2016 (D)	Interest Due FY 2016 +(E)	Bond Reg/Other Fees Due FY 2016 +(F)	Total Obligation Due FY 2016 =(G)	Paid from Funds OTHER THAN Current Year Property Taxes -(H)	Amount Paid by Current Year Debt Service Levy =(I)
(1) D/S BACKFILL REVENUE								0
(2) WATER PROJECT	396,000		16,000	6,545	935	23,480		23,480
(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			16,000	6,545	935	23,480	0	23,480

