

09-064

Adoption of Budget and Certification of City Taxes

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

The City of: DENVER County Name: BREMER 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.

319-984-5642
Telephone Number

Signature

County Auditor Date Stamp

January 1, 2014 Property Valuations

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	2a <u>60,957,711</u>	2b <u>60,676,707</u>	1,780
DEBT SERVICE	3a <u>63,925,711</u>	3b <u>63,644,707</u>	
Ag Land	4a <u>248,647</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	5 343,530	341,947	43 5.63555
(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 16,459	16,383	61 0.27000
28E.22	1.50000	Unified Law Enforcement	24	0	62 0
Total General Fund Regular Levies (5 thru 24)			25 359,989	358,330	
384.1	3.00375	Ag Land	26 747	747	63 3.00375
Total General Fund Tax Levies (25 + 26)			27 360,736	359,077	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	565 0
	SSMID 6 (A)	(B)		556	566 0
	SSMID 7 (A)	(B)		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 67,550	67,253	70 1.05670
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41	0	71 0
Total Property Taxes (27+39+40+41)			42 428,286	426,330	72 6.96225

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

DENVER

		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	1,005,956	225,398	-13,051	0	0	55,727	1,274,030	2,055,071	3,329,101
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	838,049	482,002	274,663	144,209	0	2,356	1,741,279	2,004,755	3,746,034
Actual Expenditures Except End Bal (pg 12, line 259) *	3	1,417,987	502,906	260,119	144,387	0	35	2,325,434	2,175,997	4,501,431
Ending Fund Balance June 30 (pg 12, line 261) *	4	426,018	204,494	1,493	-178	0	58,048	689,875	1,883,829	2,573,704
(2)										
** Re-Estimated FY 2015										
Beginning Fund Balance	5	426,018	204,494	1,493	-178	0	58,048	689,875	1,883,829	2,573,704
Re-Est Revenues	6	790,595	490,602	832,479	141,282	0	5,000	2,259,958	7,617,633	9,877,591
Re-Est Expenditures	7	1,232,101	486,392	622,479	140,643	0	15	2,481,630	7,235,940	9,717,570
Ending Fund Balance	8	-15,488	208,704	211,493	461	0	63,033	468,203	2,265,522	2,733,725
(3)										
** Budget FY 2016										
Beginning Fund Balance	9	-15,488	208,704	211,493	461	0	63,033	468,203	2,265,522	2,733,725
Revenues	10	1,050,716	479,830	309,989	141,348	0	4,810	1,986,693	3,539,779	5,526,472
Expenditures	11	1,239,769	479,830	309,989	136,698	0	30	2,166,316	3,573,580	5,739,896
Ending Fund Balance	12	-204,541	208,704	211,493	5,111	0	67,813	288,580	2,231,721	2,520,301

* 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 _____ DENVER _____

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.	<input style="width: 100px;" type="text" value="0"/>	<u>0</u>
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	246,719							246,719	271,227	0
Jail	2								0	0	220,976
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	52,300							52,300	77,820	35,515
Ambulance	6	110,018							110,018	110,741	84,597
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	409,037	0				0		409,037	459,788	341,088
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12		311,595						311,595	329,562	341,671
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14								0	0	0
Traffic Control and Safety	15								0	0	0
Snow Removal	16								0	0	0
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	96,700							96,700	122,200	84,238
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	96,700	311,595				0		408,295	451,762	425,909
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	8,280							8,280	8,100	6,160
Community Mental Health	28								0	0	0
Other Health and Social Services	29								0	0	0
TOTAL (lines 23 - 29)	30	8,280	0				0		8,280	8,100	6,160
CULTURE & RECREATION											
Library Services	31	135,821							135,821	134,790	139,250
Museum, Band and Theater	32								0	0	0
Parks	33	134,960							134,960	123,862	47,692
Recreation	34								0	0	0
Cemetery	35						30		30	15	0
Community Center, Zoo, & Marina	36								0	0	0
Other Culture and Recreation	37								0	0	35
TOTAL (lines 31 - 37)	38	270,781	0				30		270,811	258,667	186,977

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		309,989					309,989	242,974	0	
Housing and Urban Renewal	41							0	0	0	
Planning & Zoning	42	41,500						41,500	22,500	406,791	
Other Com & Econ Development	43		0					0	379,505	210,000	
TOTAL (lines 39 - 44)	45	41,500	0	309,989			0	351,489	644,979	616,791	
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46	11,535						11,535	11,535	11,288	
Clerk, Treasurer, & Finance Adm.	47	57,200						57,200	42,491	37,562	
Elections	48	1,600						1,600	0	3,179	
Legal Services & City Attorney	49	7,500						7,500	3,634	17,190	
City Hall & General Buildings	50	29,330						29,330	28,418	24,977	
Tort Liability	51							0	0	0	
Other General Government	52							0	0	0	
TOTAL (lines 46 - 52)	53	107,165	0	0			0	107,165	86,078	94,196	
DEBT SERVICE	54			136,698				136,698	140,643	194,506	
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	0	
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58	933,463	311,595	309,989	136,698	0	30	1,691,775	2,050,017	1,865,627	
BUSINESS TYPE ACTIVITIES											
Proprietary: Enterprise & Budgeted ISF											
Water Utility	59						157,970	157,970	211,013	195,435	
Sewer Utility	60						2,006,920	2,006,920	5,577,284	584,736	
Electric Utility	61						1,324,011	1,324,011	1,289,624	1,274,013	
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	36,090	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						3,488,901	3,488,901	7,114,011	2,054,184	
TOTAL ALL EXPENDITURES (lines 58+74)	74	933,463	311,595	309,989	136,698	0	30	3,488,901	5,180,676	9,164,028	
Regular Transfers Out	75	66,133	168,235		0		0	84,679	319,047	348,620	
Internal TIF Loan / Repayment Transfers Out	76	240,173		0				240,173	210,000	233,000	
Total ALL Transfers Out	77	306,306	168,235	0	0	0	0	84,679	559,220	581,620	
Total Expenditures & Fund Transfers Out (lines 75+76)	78	1,239,769	479,830	309,989	136,698	0	30	3,573,580	5,739,896	4,501,431	
Ending Fund Balance June 30	79	-204,541	208,704	211,493	5,111	0	67,813	2,231,721	2,733,725	2,573,704	

* 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	359,077	0		67,253	0			426,330	410,928	417,960
	2								0	0	0
	3	359,077	0		67,253	0			426,330	410,928	417,960
	4								0	0	0
	5			69,816					69,816	622,479	41,663
Other City Taxes:											
	6	1,659	0		297	0			1,956	0	0
	7								0	0	0
	8								0	0	0
	9								0	0	0
	10								0	0	0
	11								0	0	0
	12		167,000						167,000	166,000	162,502
	13	1,659	167,000		297	0			168,956	166,000	162,502
	14	14,095							14,095	13,845	13,723
	15	15,450	0		4,450		310	11,795	32,005	37,945	21,069
Intergovernmental:											
	16								0	0	0
	17		175,330						175,330	173,550	0
	18	0	0	0	0	0		0	0	10,004	199,283
	19	120,400							120,400	123,050	1,094
	20	120,400	175,330	0	0	0		0	295,730	306,604	200,377
Charges for Fees & Service:											
	21							152,420	152,420	149,745	134,777
	22							555,500	555,500	982,338	512,642
	23							1,341,200	1,341,200	1,359,365	1,214,705
	24							0	0	0	0
	25							0	0	0	0
	26							0	0	0	0
	27	110,500						0	110,500	107,400	108,412
	28							0	0	0	0
	29							0	0	0	0
	30							0	0	0	0
	31							0	0	0	0
	32							24,850	24,850	24,600	20,779
	33	84,600						0	84,600	72,100	230,443
	34	195,100	0		0	0	0	2,073,970	2,269,070	2,695,548	2,221,758
	35		5,000					3,000	8,000	13,000	0
	36	29,626	7,500				4,500	25,500	67,126	54,700	85,362
Other Financing Sources:											
	37	64,559	125,000		69,348		0	60,140	319,047	343,542	348,620
	38			240,173					240,173	210,000	233,000
	39	64,559	125,000	240,173	69,348	0	0	60,140	559,220	553,542	581,620
	40							1,365,374	1,365,374	5,000,000	0
	41	250,750						0	250,750	3,000	0
	42	315,309	125,000	240,173	69,348	0	0	1,425,514	2,175,344	5,556,542	581,620
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)											
	43	1,050,716	479,830	309,989	141,348	0	4,810	3,539,779	5,526,472	9,877,591	3,746,034
	44	-15,488	208,704	211,493	461	0	63,033	2,265,522	2,733,725	2,573,704	3,329,101
	45	1,035,228	688,534	521,482	141,809	0	67,843	5,805,301	8,260,197	12,451,295	7,075,135

CITY OF DENVER

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	359,077	0		67,253	0			426,330	410,928	417,960
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	359,077	0		67,253	0			426,330	410,928	417,960
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			69,816					69,816	622,479	41,663
Other City Taxes	6	1,659	167,000		297	0			168,956	166,000	162,502
Licenses & Permits	7	14,095	0					0	14,095	13,845	13,723
Use of Money and Property	8	15,450	0	0	4,450	0	310	11,795	32,005	37,945	21,069
Intergovernmental	9	120,400	175,330	0	0	0		0	295,730	306,604	200,377
Charges for Fees & Service	10	195,100	0		0	0		2,073,970	2,269,070	2,695,548	2,221,758
Special Assessments	11	0	5,000		0	0		3,000	8,000	13,000	0
Miscellaneous	12	29,626	7,500		0	0	4,500	25,500	67,126	54,700	85,362
Sub-Total Revenues	13	735,407	354,830	69,816	72,000	0	4,810	2,114,265	3,351,128	4,321,049	3,164,414
Other Financing Sources:											
Total Transfers In	14	64,559	125,000	240,173	69,348	0	0	60,140	559,220	553,542	581,620
Proceeds of Debt	15	0	0	0	0	0		1,365,374	1,365,374	5,000,000	0
Proceeds of Capital Asset Sales	16	250,750	0	0	0	0	0	0	250,750	3,000	0
Total Revenues and Other Sources	17	1,050,716	479,830	309,989	141,348	0	4,810	3,539,779	5,526,472	9,877,591	3,746,034
Expenditures & Other Financing Uses											
Public Safety	18	409,037	0	0			0		409,037	459,788	341,088
Public Works	19	96,700	311,595	0			0		408,295	451,762	425,909
Health and Social Services	20	8,280	0	0			0		8,280	8,100	6,160
Culture and Recreation	21	270,781	0	0			30		270,811	258,667	186,977
Community and Economic Development	22	41,500	0	309,989			0		351,489	644,979	616,791
General Government	23	107,165	0	0			0		107,165	86,078	94,196
Debt Service	24	0	0	0	136,698		0		136,698	140,643	194,506
Capital Projects	25	0	0	0		0	0		0	0	0
Total Government Activities Expenditures	26	933,463	311,595	309,989	136,698	0	30		1,691,775	2,050,017	1,865,627
Business Type Proprietary: Enterprise & ISF	27							3,488,901	3,488,901	7,114,011	2,054,184
Total Gov & Bus Type Expenditures	28	933,463	311,595	309,989	136,698	0	30	3,488,901	5,180,676	9,164,028	3,919,811
Total Transfers Out	29	306,306	168,235	0	0	0	0	84,679	559,220	553,542	581,620
Total ALL Expenditures/Fund Transfers Out	30	1,239,769	479,830	309,989	136,698	0	30	3,573,580	5,739,896	9,717,570	4,501,431
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-189,053	0	0	4,650	0	4,780	-33,801	-213,424	160,021	-755,397
Beginning Fund Balance July 1	33	-15,488	208,704	211,493	461	0	63,033	2,265,522	2,733,725	2,573,704	3,329,101
Ending Fund Balance June 30	34	-204,541	208,704	211,493	5,111	0	67,813	2,231,721	2,520,301	2,733,725	2,573,704

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

City Name: DENVER

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) 2007 Fayette Street Improvement Project	500,000	February 2007	50,000	4,450		54,450		54,450
(3) Tierney & Moeller T.I.F. & Transit Street Sanitary Sewer	275,000	February 2008	27,500	5,982		33,482	33,482	0
(4) Fire Truck (Pumper Truck)	193,684	March 2011	19,678	3,932		23,610	23,610	0
(5) 2011 Hoover Street Storm Sewer Project	300,000	November 2011	30,000	5,220		35,220	22,120	13,100
(6) Fire Truck (Tanker Truck)	130,000	June 2012	21,667	1,950		23,617	23,617	0
(7) Sterling Tops T.I.F.	104,000	January 2013	10,400	1,144		11,544	11,544	0
(8) Brothers Market T.I.F.	335,000	September 2014	13,819			13,819	13,819	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			173,064	22,678	0	195,742	128,192	67,550

