

# 15-131

## Adoption of Budget and Certification of City Taxes

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

The City of: LEWIS County Name: CASS Date Budget Adopted: 2/11/2015  
(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) 769-2216  
Telephone Number

\_\_\_\_\_  
Signature

County Auditor Date Stamp  
 \_\_\_\_\_

### January 1, 2014 Property Valuations

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	2a <u>6,160,380</u>	2b <u>5,869,706</u>	433
<b>DEBT SERVICE</b>	3a <u>6,160,380</u>	3b <u>5,869,706</u>	
Ag Land	4a <u>144,428</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 49,899	47,545	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 4,500	4,288	46 0.73047
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 9,000	8,575	52 1.46095
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 6,160	5,869	62 0.99994
<b>Total General Fund Regular Levies (5 thru 24)</b>			25 69,559	66,277	
384.1	3.00375	Ag Land	26 434	434	63 3.00375
<b>Total General Fund Tax Levies (25 + 26)</b>			27 69,993	66,711	Do Not Add
Special Revenue Levies					
384.8	0.27000	Emergency (if general fund at levy limit)	28 1,663	1,585	64 0.27000
384.6	Amt Nec	Police & Fire Retirement	29 _____	0	0
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30 8,550	8,147	1.38790
Rules	Amt Nec	Other Employee Benefits	31 19,750	18,818	3.20597
<b>Total Employee Benefit Levies (29,30,31)</b>			32 28,300	26,965	65 4.59387
<b>Sub Total Special Revenue Levies (28+32)</b>			33 29,963	28,550	
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 29,963	28,550	
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 99,956	95,261	72 16.15523

### 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

**LEWIS**

		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	-142,963	83,767	0	0	20,000	0	-39,196	247,897	208,701
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	159,137	145,041	0	0	0	0	304,178	209,738	513,916
Actual Expenditures Except End Bal (pg 12, line 259) *	3	141,781	158,348	0	0	0	0	300,129	203,338	503,467
Ending Fund Balance June 30 (pg 12, line 261) *	4	-125,607	70,460	0	0	20,000	0	-35,147	254,297	219,150
<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	-125,607	70,460	0	0	20,000	0	-35,147	254,297	219,150
Re-Est Revenues	6	152,361	118,470	0	0	0	0	270,831	212,210	483,041
Re-Est Expenditures	7	151,800	121,712	0	0	0	0	273,512	205,921	479,433
Ending Fund Balance	8	-125,046	67,218	0	0	20,000	0	-37,828	260,586	222,758
<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	-125,046	67,218	0	0	20,000	0	-37,828	260,586	222,758
Revenues	10	184,707	119,226	0	0	0	0	303,933	217,712	521,645
Expenditures	11	165,735	118,463	0	0	0	0	284,198	214,714	498,912
Ending Fund Balance	12	-106,074	67,981	0	0	20,000	0	-18,093	263,584	245,491

\* 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 \_\_\_\_\_ LEWIS \_\_\_\_\_**

**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
<hr style="border: 1px solid black;"/>			
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)
<b>PUBLIC SAFETY</b>											
Police Department/Crime Prevention	1	6,495							6,495	6,495	6,495
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	49,300	4,600						53,900	45,650	23,057
Ambulance	6	3,900							3,900	3,075	3,999
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	0	0
Animal Control	9	250							250	200	250
Other Public Safety	10	0							0	0	0
TOTAL (lines 1 - 10)	11	59,945	4,600				0		64,545	55,420	33,801
<b>PUBLIC WORKS</b>											
Roads, Bridges, & Sidewalks	12	11,250	51,300						62,550	62,650	74,208
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	8,000							8,000	8,000	7,981
Traffic Control and Safety	15								0	0	0
Snow Removal	16	0	2,500						2,500	2,900	2,694
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	600							600	600	600
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	19,850	53,800				0		73,650	74,150	85,483
<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								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
<b>CULTURE &amp; RECREATION</b>											
Library Services	31	22,550	1,850						24,400	23,330	20,421
Museum, Band and Theater	32	1,000							1,000	500	0
Parks	33	9,500	4,150						13,650	20,300	43,019
Recreation	34								0	0	0
Cemetery	35	2,000							2,000	2,000	2,000
Community Center, Zoo, & Marina	36	4,600							4,600	3,500	4,237
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	39,650	6,000				0		45,650	49,630	69,677

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)
<b>COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>												
Community Beautification	39									0	0	0
Economic Development	40		0							0	1,000	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	1,000	0
<b>GENERAL GOVERNMENT</b>												
Mayor, Council, & City Manager	46		3,040	300						3,340	3,300	3,290
Clerk, Treasurer, & Finance Adm.	47		16,900	5,100						22,000	20,700	15,776
Elections	48		500							500	0	393
Legal Services & City Attorney	49		6,000							6,000	5,400	5,400
City Hall & General Buildings	50		19,850							19,850	17,350	34,808
Tort Liability	51									0	0	0
Other General Government	52									0	0	0
TOTAL (lines 46 - 52)	53		46,290	5,400	0			0		51,690	46,750	59,667
<b>DEBT SERVICE</b>	54					0				0	0	0
Gov Capital Projects	55						0			0	0	0
TIF Capital Projects	56									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		165,735	69,800	0	0	0	0		235,535	226,950	248,628
<b>BUSINESS TYPE ACTIVITIES</b>												
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>												
Water Utility	59								139,151	139,151	132,071	133,002
Sewer Utility	60								69,563	69,563	68,850	66,336
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	0	0
Enterprise CAPITAL PROJECTS	71								0	0	0	0
Enterprise TIF CAPITAL PROJECTS	72								0	0	0	0
<b>TOTAL Business Type Expenditures (lines 59 - 73)</b>	73								208,714	208,714	200,921	199,338
<b>TOTAL ALL EXPENDITURES (lines 58+74)</b>	74		165,735	69,800	0	0	0	0	208,714	444,249	427,871	447,966
Regular Transfers Out	75		0	48,663		0	0		6,000	54,663	51,562	55,501
Internal TIF Loan / Repayment Transfers Out	76									0	0	0
<b>Total ALL Transfers Out</b>	77		0	48,663	0	0	0	0	6,000	54,663	51,562	55,501
<b>Total Expenditures &amp; Fund Transfers Out (lines 75+78)</b>	78		165,735	118,463	0	0	0	0	214,714	498,912	479,433	503,467
<b>Ending Fund Balance June 30</b>	79		-106,074	67,981	0	0	20,000	0	263,584	245,491	222,758	219,150

\* 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)
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>											
	1	66,711	28,550		0	0			95,261	95,946	89,474
	2								0	0	0
	3	66,711	28,550		0	0			95,261	95,946	89,474
	4								0	0	0
	5								0	0	0
Other City Taxes:											
	6	3,282	1,413		0	0			4,695	0	0
	7								0	0	0
	8								0	0	0
	9								0	0	0
	10								0	0	0
	11								0	0	0
	12		47,000						47,000	45,000	41,990
	13	3,282	48,413		0	0			51,695	45,000	41,990
	14	175							175	175	126
	15	8,375	0			0			8,375	7,900	8,179
Intergovernmental:											
	16	0				0			0	0	7,500
	17		42,000						42,000	40,000	38,598
	18	1,801	263	0	0	0		0	2,064	1,096	772
	19	43,700	0			0			43,700	19,152	45,842
	20	45,501	42,263	0	0	0		0	87,764	60,248	92,712
Charges for Fees & Service:											
	21							145,206	145,206	141,855	139,432
	22							72,506	72,506	70,355	70,306
	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								0	0	0
	34	0	0		0	0	0	217,712	217,712	212,210	209,738
	35								0	0	0
	36	6,000	0			0			6,000	10,000	16,196
Other Financing Sources:											
	37	54,663	0			0		0	54,663	51,562	55,501
	38								0	0	0
	39	54,663	0	0	0	0	0	0	54,663	51,562	55,501
	40								0	0	0
	41	0							0	0	0
	42	54,663	0	0	0	0	0	0	54,663	51,562	55,501
<b>Total Revenues except for beginning fund balance</b>											
	43	184,707	119,226	0	0	0	0	217,712	521,645	483,041	513,916
	44	-125,046	67,218	0	0	20,000	0	260,586	222,758	219,150	208,701
	45	59,661	186,444	0	0	20,000	0	478,298	744,403	702,191	722,617

CITY OF LEWIS

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	66,711	28,550		0	0			95,261	95,946	89,474
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	66,711	28,550		0	0			95,261	95,946	89,474
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	3,282	48,413		0	0			51,695	45,000	41,990
Licenses & Permits	7	175	0					0	175	175	126
Use of Money and Property	8	8,375	0	0	0	0	0	0	8,375	7,900	8,179
Intergovernmental	9	45,501	42,263	0	0	0		0	87,764	60,248	92,712
Charges for Fees & Service	10	0	0		0	0		217,712	217,712	212,210	209,738
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	6,000	0		0	0	0	0	6,000	10,000	16,196
Sub-Total Revenues	13	130,044	119,226	0	0	0	0	217,712	466,982	431,479	458,415
<b>Other Financing Sources:</b>											
Total Transfers In	14	54,663	0	0	0	0	0	0	54,663	51,562	55,501
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	0
<b>Total Revenues and Other Sources</b>	<b>17</b>	<b>184,707</b>	<b>119,226</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>217,712</b>	<b>521,645</b>	<b>483,041</b>	<b>513,916</b>
<b>Expenditures &amp; Other Financing Uses</b>											
Public Safety	18	59,945	4,600	0			0		64,545	55,420	33,801
Public Works	19	19,850	53,800	0			0		73,650	74,150	85,483
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	39,650	6,000	0			0		45,650	49,630	69,677
Community and Economic Development	22	0	0	0			0		0	1,000	0
General Government	23	46,290	5,400	0			0		51,690	46,750	59,667
Debt Service	24	0	0	0	0		0		0	0	0
Capital Projects	25	0	0	0		0	0		0	0	0
<b>Total Government Activities Expenditures</b>	<b>26</b>	<b>165,735</b>	<b>69,800</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>235,535</b>	<b>226,950</b>	<b>248,628</b>
Business Type Proprietary: Enterprise & ISF	27							208,714	208,714	200,921	199,338
<b>Total Gov &amp; Bus Type Expenditures</b>	<b>28</b>	<b>165,735</b>	<b>69,800</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>208,714</b>	<b>444,249</b>	<b>427,871</b>	<b>447,966</b>
<b>Total Transfers Out</b>	<b>29</b>	<b>0</b>	<b>48,663</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,000</b>	<b>54,663</b>	<b>51,562</b>	<b>55,501</b>
<b>Total ALL Expenditures/Fund Transfers Out</b>	<b>30</b>	<b>165,735</b>	<b>118,463</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>214,714</b>	<b>498,912</b>	<b>479,433</b>	<b>503,467</b>
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	18,972	763	0	0	0	0	2,998	22,733	3,608	10,449
<b>Beginning Fund Balance July 1</b>	<b>33</b>	<b>-125,046</b>	<b>67,218</b>	<b>0</b>	<b>0</b>	<b>20,000</b>	<b>0</b>	<b>260,586</b>	<b>222,758</b>	<b>219,150</b>	<b>208,701</b>
<b>Ending Fund Balance June 30</b>	<b>34</b>	<b>-106,074</b>	<b>67,981</b>	<b>0</b>	<b>0</b>	<b>20,000</b>	<b>0</b>	<b>263,584</b>	<b>245,491</b>	<b>222,758</b>	<b>219,150</b>

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

City Name: LEWIS

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) WATER REVENUE BOND (WHITNEY BANK)	90,000	2012	10,000	990		10,990	10,990	0
(3) WATER REVENUE BOND (SRF)	426,000	2012	16,000	9,930	828	26,758	26,758	0
(4) SEWER REVENUE BOND (SRF)	385,000	2012	15,000	8,550	712	24,262	24,262	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			41,000	19,470	1,540	62,010	62,010	0

