

61-579

Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2012 - ENDING JUNE 30, 2013

The City of: Macksburg County Name: MADISON Date Budget Adopted: 03/05/12
(Date) xxx/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.

641-768-2426/515-250-8389

Telephone Number

Signature

County Auditor Date Stamp

January 1, 2011 Property Valuations

Last Official Census

	With Gas & Electric		Without Gas & Electric		113	
	Regular	2a	2,497,332	2b		2,404,639
	DEBT SERVICE	3a		3b		
	Ag Land	4a	592,212			

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	20,228	19,478
(384)		Non-Voted Other Permissible Levies			
12(8)	0.67500	Contract for use of Bridge	6	0	0.00000
12(10)	0.95000	Opr & Maint publicly owned Transit	7	0	0.00000
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center	8	0	0.00000
12(12)	0.13500	Opr & Maint of City owned Civic Center	9	0	0.00000
12(13)	0.06750	Planning a Sanitary Disposal Project	10	0	0.00000
12(14)	0.27000	Aviation Authority (under sec.330A.15)	11	0	0.00000
12(15)	Amt Nec	Joint city-county building lease	12	0	0.00000
12(16)	0.06750	Levee Impr. fund in special charter city	13	0	0.00000
12(18)	Amt Nec	Liability, property & self insurance costs	14	0	0.00000
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462	0	0.00000
(384)		Voted Other Permissible Levies			
12(1)	0.13500	Instrumental/Vocal Music Groups	15	0	0.00000
12(2)	0.81000	Memorial Building	16	0	0.00000
12(3)	0.13500	Symphony Orchestra	17	0	0.00000
12(4)	0.27000	Cultural & Scientific Facilities	18	0	0.00000
12(5)	As Voted	County Bridge	19	0	0.00000
12(6)	1.35000	Missi or Missouri River Bridge Const.	20	0	0.00000
12(9)	0.03375	Aid to a Transit Company	21	0	0.00000
12(17)	0.20500	Maintain Institution received by gift/devise	22	0	0.00000
12(19)	1.00000	City Emergency Medical District	463	0	0.00000
12(21)	0.27000	Support Public Library	23	0	0.00000
28E.22	1.50000	Unified Law Enforcement	24	0	0.00000
Total General Fund Regular Levies (5 thru 24)			25	20,228	19,478
384.1	3.00375	Ag Land	26	1,779	1,779
Total General Fund Tax Levies (25 + 26)			27	22,007	21,257
Special Revenue Levies					
384.8	0.27000	Emergency (if general fund at levy limit)	28	0	0.00000
384.6	Amt Nec	Police & Fire Retirement	29	0	0.00000
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30	0	0.00000
Rules	Amt Nec	Other Employee Benefits	31	0	0.00000
Total Employee Benefit Levies (29,30,31)			32	0	0.00000
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	0
		SSMID 2 (A)	(B)	35	0
		SSMID 3 (A)	(B)	36	0
		SSMID 4 (A)	(B)	37	0
		SSMID 5 (A)	(B)	555	0
		SSMID 6 (A)	(B)	556	0
		SSMID 7 (A)	(B)	1177	0
Total SSMID			38	0	0
Total Special Revenue Levies			39	0	0
384.4	Amt Nec	Debt Service Levy	76.10(6)	40	0
384.7	0.67500	Capital Projects (Capital Improv. Reserve)		41	0
Total Property Taxes (27+39+40+41)			42	22,007	21,257
			42	22,007	21,257
			72	8.10000	8.10000

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.
- 6) The city is receiving TIF Revenues and has completed the TIF Indebtedness section of the TIF DEBT form in compliance with 384.16(1)

(County Auditor)

Fund Balance Worksheet for City of **Macksburg**

(1) *Annual Report FY 2011		General	Special Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Total Government	Proprietary	Grand Total
		(A)	(B)	(C)	(D)	(E)	(G)	(H)	(I)	(J)
Beginning Fund Balance July 1 (pg 5, line 134) *	1	79,001						79,001		79,001
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	32,216	12,185					44,401		44,401
Actual Expenditures Except End Bal (pg 12, line 259) *	3	36,209	274					36,483		36,483
Ending Fund Balance June 30 (pg 12, line 261) *	4	75,008	11,911	0	0	0	0	86,919	0	86,919
(2) ** Re-Estimated FY 2012		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
		(A)	(B)	(C)	(D)	(E)	(G)	(H)	(I)	(J)
Beginning Fund Balance	5	75,008	11,911	0	0	0	0	86,919	0	86,919
Re-Est Revenues	6	30,296	8,000	0	0	0	0	38,296	0	38,296
Re-Est Expenditures	7	51,623	0	0	0	0	0	51,623	0	51,623
Continuing Appropriation	8					0		0	0	0
Ending Fund Balance	9	53,681	19,911	0	0	0	0	73,592	0	73,592
(3) ** Budget FY 2013		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
		(A)	(B)	(C)	(D)	(E)	(G)	(H)	(I)	(J)
Beginning Fund Balance	10	53,681	19,911	0	0	0	0	73,592	0	73,592
Revenues	11	22,007	0	0	0	0	0	22,007	0	22,007
Expenditures	12	50,715	0	0	0	0	0	50,715	0	50,715
Continuing Appropriation	13					0		0	0	0
Ending Fund Balance	14	24,973	19,911	0	0	0	0	44,884	0	44,884

* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2011

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

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2013

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 2013 (J)	RE-ESTIMATED 2012 (K)	ACTUAL 2011 (L)
PUBLIC SAFETY											
Police Department/Crime Prevention	1								0	0	0
Jail	2								0	0	0
Emergency Management	3	615							615	772	0
Flood Control	4								0	0	0
Fire Department	5	618							618	618	618
Ambulance	6								0	0	0
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	0	0
Animal Control	9	500							500	300	155
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	1,733	0	0			0		1,733	1,690	773
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	30,000							30,000	30,000	274
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	4,700							4,700	4,700	4,537
Traffic Control and Safety	15								0	0	0
Snow Removal	16	500							500	500	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								0	0	0
Other Public Works	21	600							600	565	0
TOTAL (lines 12 - 21)	22	35,800	0	0			0		35,800	35,765	4,811
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	0
CULTURE & RECREATION											
Library Services	31	242							242	242	242
Museum, Band and Theater	32								0	0	0
Parks	33	4,200							4,200	4,200	8,168
Recreation	34								0	0	0
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	4,442	0	0			0		4,442	4,442	8,410

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2013

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 2013 (J)	RE-ESTIMATED 2012 (K)	ACTUAL 2011 (L)
COMMUNITY & ECONOMIC DEVELOPMENT												
Community Beautification	39									0	0	0
Economic Development	40									0	0	0
Housing and Urban Renewal	41									0	0	0
Planning & Zoning	42									0	0	0
Other Com & Econ Development	43									0	0	0
TOTAL (lines 39 - 44)	44									0	0	0
TOTAL (lines 39 - 44)	45		0	0	0			0		0	0	0
GENERAL GOVERNMENT												
Mayor, Council, & City Manager	46		1,940							1,940	1,600	1,340
Clerk, Treasurer, & Finance Adm.	47		2,600							2,600	2,350	2,573
Elections	48									0	316	0
Legal Services & City Attorney	49		1,500							1,500	1,500	1,720
City Hall & General Buildings	50		1,300							1,300	1,260	1,197
Tort Liability	51		1,400							1,400	2,700	163
Other General Government	52									0	0	0
TOTAL (lines 46 - 52)	53		8,740	0	0			0		8,740	9,726	6,993
DEBT SERVICE	54									0	0	15,496
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		50,715	0	0	0	0	0		50,715	51,623	36,483
BUSINESS TYPE ACTIVITIES												
Proprietary: Enterprise & Budgeted ISF												
Water Utility	59									0	0	0
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
TOTAL Business Type Expenditures (lines 59 - 73)	73								0	0	0	0
TOTAL ALL EXPENDITURES (lines 58+74)	74		50,715	0	0	0	0	0	0	50,715	51,623	36,483
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		50,715	0	0	0	0	0	0	50,715	51,623	36,483
Continuing Appropriation	79									0	0	0
Ending Fund Balance June 30	80		24,973	19,911	0	0	0	0	0	44,884	73,592	86,919

* 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 2013

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2013 (J)	RE-ESTIMATED 2012 (K)	ACTUAL 2011 (L)
REVENUES & OTHER FINANCING SOURCES											
	1	21,257	0		0	0			21,257	21,006	20,882
	2								0	0	0
	3	21,257	0		0	0			21,257	21,006	20,882
	4								0	0	0
	5								0	0	0
Other City Taxes:											
	6	750	0		0	0			750	729	0
	7								0	0	0
	8								0	0	0
	9								0	0	0
	10								0	0	0
	11								0	0	0
	12								0	7,100	9,173
	13	750	0		0	0			750	7,829	9,173
	14								0	1,186	250
	15								0	275	358
Intergovernmental:											
	16								0	0	5,520
	17								0	8,000	7,985
	18								0	0	0
	19								0	0	0
	20	0	0	0	0	0		0	0	8,000	13,505
Charges for Fees & Service:											
	21								0	0	0
	22								0	0	0
	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	0	0	0	0
	35								0	0	0
	36								0	0	233
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
	43	22,007	0	0	0	0	0	0	22,007	38,296	44,401
	44	53,681	19,911	0	0	0	0	0	73,592	86,919	79,001
	45	75,688	19,911	0	0	0	0	0	95,599	125,215	123,402

CITY OF Macksburg
ADOPTED BUDGET SUMMARY
YEAR ENDED JUNE 30, 2013

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2013 (J)	RE-ESTIMATED 2012 (K)	ACTUAL 2011 (L)
Revenues & Other Financing Sources											
Taxes Levied on Property	1	21,257	0		0	0			21,257	21,006	20,882
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	21,257	0		0	0			21,257	21,006	20,882
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	750	0		0	0			750	7,829	9,173
Licenses & Permits	7	0	0					0	0	1,186	250
Use of Money and Property	8	0	0	0	0	0	0	0	0	275	358
Intergovernmental	9	0	0	0	0	0		0	0	8,000	13,505
Charges for Fees & Service	10	0	0		0	0	0	0	0	0	0
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	0	0		0	0		0	0	0	233
Sub-Total Revenues	13	22,007	0	0	0	0	0	0	22,007	38,296	44,401
Other Financing Sources:											
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
Total Revenues and Other Sources	17	22,007	0	0	0	0	0	0	22,007	38,296	44,401
Expenditures & Other Financing Uses											
Public Safety	18	1,733	0	0			0		1,733	1,690	773
Public Works	19	35,800	0	0			0		35,800	35,765	4,811
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	4,442	0	0			0		4,442	4,442	8,410
Community and Economic Development	22	0	0	0			0		0	0	0
General Government	23	8,740	0	0			0		8,740	9,726	6,993
Debt Service	24	0	0	0	0		0		0	0	15,496
Capital Projects	25	0	0	0		0			0	0	0
Total Government Activities Expenditures	26	50,715	0	0	0	0	0	0	50,715	51,623	36,483
Business Type Proprietary: Enterprise & ISF	27							0	0	0	0
Total Gov & Bus Type Expenditures	28	50,715	0	0	0	0	0	0	50,715	51,623	36,483
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	50,715	0	0	0	0	0	0	50,715	51,623	36,483
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	 -28,708	 0	 0	 0	 0	 0	 0	 -28,708	 -13,327	 7,918
Continuing Appropriation	33								0	0	0
Beginning Fund Balance July 1	34	53,681	19,911	0	0	0	0	0	73,592	86,919	79,001
Ending Fund Balance June 30	35	24,973	19,911	0	0	0	0	0	44,884	73,592	86,919

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

City Name: Macksburg

Fiscal Year
2013

Project Name (A)		Amount of Issue (B)	Date Certified to County Auditor (C)	Principal Due FY 2013 (D)	Interest Due FY 2013 +(E)	Bond Reg/Other Fees Due FY 2013 +(F)	Total Obligation Due FY 2013 =(G)	Paid from Funds OTHER THAN Current Year Property Taxes -(H)	Amount Paid by Current Year Debt Service Levy =(I)
(1)							0		0
(2)							0		0
(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				0	0	0	0	0	0

61-579

CITY BUDGET AMENDMENT AND CERTIFICATION RESOLUTION

To the Auditor of MADISON County, Iowa:

The City Council of Macksburg in said County/Counties met on June 17, 2013, at the place and hour set in the notice, a copy of which accompanies this certificate and is certified as to publication. Upon taking up the proposed amendment, it was considered and taxpayers were heard for and against the amendment.

The Council, after hearing all taxpayers wishing to be heard and considering the statements made by them, gave final consideration to the proposed amendment(s) to the budget and modifications proposed at the hearing, if any. Thereupon, the following resolution was introduced.

RESOLUTION No. 170613

A RESOLUTION AMENDING THE CURRENT BUDGET FOR THE FISCAL YEAR ENDING JUNE : 2013
(AS AMENDED LAST ON _____.)

Be it Resolved by the Council of the City of Macksburg

Section 1. Following notice published June 4, 2013

and the public hearing held, June 17, 2013 the current budget (as previously amended) is amended as set out herein and in the detail by fund type and activity that supports this resolution which was considered at that hearing:

		Total Budget as certified or last amended	Current Amendment	Total Budget after Current Amendment
Revenues & Other Financing Sources				
Taxes Levied on Property	1	21,257	0	21,257
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	3	21,257	0	21,257
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	0	0	0
Other City Taxes	6	750	0	750
Licenses & Permits	7	0	0	0
Use of Money and Property	8	0	0	0
Intergovernmental	9	0	0	0
Charges for Services	10	0	0	0
Special Assessments	11	0	0	0
Miscellaneous	12	0	3,000	3,000
Other Financing Sources	13	0	0	0
Total Revenues and Other Sources	14	22,007	3,000	25,007
Expenditures & Other Financing Uses				
Public Safety	15	1,733	762	2,495
Public Works	16	35,800	0	35,800
Health and Social Services	17	0	0	0
Culture and Recreation	18	4,442	4,009	8,451
Community and Economic Development	19	0	0	0
General Government	20	8,740	0	8,740
Debt Service	21	0	0	0
Capital Projects	22	0	0	0
Total Government Activities Expenditures	23	50,715	4,771	55,486
Business Type / Enterprises	24	0	0	0
Total Gov Activities & Business Expenditures	25	50,715	4,771	55,486
Transfers Out	26	0	0	0
Total Expenditures/Transfers Out	27	50,715	4,771	55,486
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out Fiscal Year	28	-28,708	-1,771	-30,479
	29			
Beginning Fund Balance July 1	30	53,681	0	53,681
Ending Fund Balance June 30	31	24,973	-1,771	23,202

Passed this 17 day of June 2013

Micia Hardner
Signature
City Clerk/Finance Officer

Ruth Ewins
Signature
Mayor