

61-579

Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2014 - ENDING JUNE 30, 2015

The City of: Macksburg County Name: MADISON Date Budget Adopted: 3/10/2014
(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.

641-768-2468
Telephone Number

Signature

County Auditor Date Stamp

January 1, 2013 Property Valuations

		With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	2a	2,900,815	2,808,968	113
DEBT SERVICE	3a		2,808,968	
Ag Land	4a	627,209		

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	23,488	22,744	8.09703
(384)		Non-Voted Other Permissible Levies			
12(8)	0.67500	Contract for use of Bridge		0	0
12(10)	0.95000	Opr & Maint publicly owned Transit		0	0
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center		0	0
12(12)	0.13500	Opr & Maint of City owned Civic Center		0	0
12(13)	0.06750	Planning a Sanitary Disposal Project		0	0
12(14)	0.27000	Aviation Authority (under sec.330A.15)		0	0
12(16)	0.06750	Levee Impr. fund in special charter city		0	0
12(18)	Amt Nec	Liability, property & self insurance costs	1,500	1,453	0.51710
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	615	596	0.21201
(384)		Voted Other Permissible Levies			
12(1)	0.13500	Instrumental/Vocal Music Groups		0	0
12(2)	0.81000	Memorial Building		0	0
12(3)	0.13500	Symphony Orchestra		0	0
12(4)	0.27000	Cultural & Scientific Facilities		0	0
12(5)	As Voted	County Bridge		0	0
12(6)	1.35000	Missi or Missouri River Bridge Const.		0	0
12(9)	0.03375	Aid to a Transit Company		0	0
12(17)	0.20500	Maintain Institution received by gift/devise		0	0
12(19)	1.00000	City Emergency Medical District		0	0
12(21)	0.27000	Support Public Library		0	0
28E.22	1.50000	Unified Law Enforcement		0	0
Total General Fund Regular Levies (5 thru 24)			25,603	24,793	
384.1	3.00375	Ag Land		0	0
Total General Fund Tax Levies (25 + 26)			25,603	24,793	Do Not Add
Special Revenue Levies					
384.8	0.27000	Emergency (if general fund at levy limit)		0	0
384.6	Amt Nec	Police & Fire Retirement		0	0
	Amt Nec	FICA & IPERS (if general fund at levy limit)		Not at 8.10 Limit	Not at 8.10 Limit
Rules	Amt Nec	Other Employee Benefits		0	0
Total Employee Benefit Levies (29,30,31)			0	0	0.00000
Sub Total Special Revenue Levies (28+32)			0	0	
Valuation					
386	As Req	With Gas & Elec	Without Gas & Elec		
	SSMID 1 (A)			0	0
	SSMID 2 (A)			0	0
	SSMID 3 (A)			0	0
	SSMID 4 (A)			0	0
	SSMID 5 (A)			0	0
	SSMID 6 (A)			0	0
	SSMID 7 (A)			0	0
Total SSMID			0	0	Do Not Add
Total Special Revenue Levies			0	0	
384.4	Amt Nec	Debt Service Levy 76.10(6)	0	0	0
384.7	0.67500	Capital Projects (Capital Improv. Reserve)		0	0
Total Property Taxes (27+39+40+41)			25,603	24,793	8.82614

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 **Macksburg**

		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 2013										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	53,681						53,681		53,681
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	32,511	7,111					39,622		39,622
Actual Expenditures Except End Bal (pg 12, line 259) *	3	33,025						33,025		33,025
Ending Fund Balance June 30 (pg 12, line 261) *	4	53,167	7,111	0	0	0	0	60,278	0	60,278
(2)										
** Re-Estimated FY 2014										
Beginning Fund Balance	5	53,167	7,111	0	0	0	0	60,278	0	60,278
Re-Est Revenues	6	29,639	7,111	0	0	0	0	36,750	0	36,750
Re-Est Expenditures	7	55,205	4,630	0	0	0	0	59,835	0	59,835
Ending Fund Balance	8	27,601	9,592	0	0	0	0	37,193	0	37,193
(3)										
** Budget FY 2015										
Beginning Fund Balance	9	27,601	9,592	0	0	0	0	37,193	0	37,193
Revenues	10	37,438	10,792	0	0	0	0	48,230	0	48,230
Expenditures	11	34,909	7,111	0	0	0	0	42,020	0	42,020
Ending Fund Balance	12	30,130	13,273	0	0	0	0	43,403	0	43,403

* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2013

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

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2015

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 2015 (J)	RE-ESTIMATED 2014 (K)	ACTUAL 2013 (L)
PUBLIC SAFETY											
Police Department/Crime Prevention	1								0	0	0
Jail	2								0	0	0
Emergency Management	3	615							615	2,168	1,877
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	500	0
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	1,733	0	0			0		1,733	3,286	2,495
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	10,000	7,111						17,111	34,630	0
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	4,700							4,700	4,700	4,572
Traffic Control and Safety	15								0	0	0
Snow Removal	16	1,000							1,000	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	565
Other Public Works	21								0	0	9,858
TOTAL (lines 12 - 21)	22	15,700	7,111	0			0		22,811	39,830	14,995
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	0
CULTURE & RECREATION											
Library Services	31	326							326	326	242
Museum, Band and Theater	32								0	0	0
Parks	33	8,000							8,000	7,258	8,209
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	8,326	0	0			0		8,326	7,584	8,451

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2015

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 2015 (J)	RE-ESTIMATED 2014 (K)	ACTUAL 2013 (L)
COMMUNITY & ECONOMIC DEVELOPMENT												
Community Beautification	39		1,000							1,000	1,000	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)	45		1,000	0	0			0		1,000	1,000	0
GENERAL GOVERNMENT												
Mayor, Council, & City Manager	46		1,700							1,700	1,720	1,840
Clerk, Treasurer, & Finance Adm.	47		2,600							2,600	2,600	2,149
Elections	48									0	500	0
Legal Services & City Attorney	49		1,500							1,500	1,500	331
City Hall & General Buildings	50		375							375	375	1,210
Tort Liability	51		1,500							1,500	1,440	1,359
Other General Government	52		475							475	0	195
TOTAL (lines 46 - 52)	53		8,150	0	0			0		8,150	8,135	7,084
DEBT SERVICE	54									0	0	0
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		34,909	7,111	0	0	0	0		42,020	59,835	33,025
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		34,909	7,111	0	0	0	0	0	42,020	59,835	33,025
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		34,909	7,111	0	0	0	0	0	42,020	59,835	33,025
Ending Fund Balance June 30	79		30,130	13,273	0	0	0	0	0	43,403	37,193	60,278

* 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 2015

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2015 (J)	RE-ESTIMATED 2014 (K)	ACTUAL 2013 (L)
REVENUES & OTHER FINANCING SOURCES											
Taxes Levied on Property	1	24,793	0		0	0			24,793	21,257	21,910
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	24,793	0		0	0			24,793	21,257	21,910
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	810	0		0	0			810	0	0
Utility franchise tax (Iowa Code Chapter 364.2)	7								0	0	0
Parimutuel wager tax	8								0	0	0
Gaming wager tax	9								0	0	0
Mobile Home Taxes	10								0	0	0
Hotel/Motel Taxes	11								0	0	0
Other Local Option Taxes	12	6,761							6,761	6,761	6,572
Subtotal - Other City Taxes (lines 6 thru 12)	13	7,571	0		0	0			7,571	6,761	6,572
Licenses & Permits	14	925							925	621	880
Use of Money & Property	15	149							149	0	149
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		10,792						10,792	7,111	7,111
Other State Grants & Reimbursements	18	0	0	0	0	0		0	0	0	0
Local Grants & Reimbursements	19	4,000							4,000	1,000	3,000
Subtotal - Intergovernmental (lines 16 thru 19)	20	4,000	10,792	0	0	0		0	14,792	8,111	10,111
Charges for Fees & Service:											
Water Utility	21								0	0	0
Sewer Utility	22								0	0	0
Electric Utility	23								0	0	0
Gas Utility	24								0	0	0
Parking	25								0	0	0
Airport	26								0	0	0
Landfill/Garbage	27								0	0	0
Hospital	28								0	0	0
Transit	29								0	0	0
Cable TV, Internet & Telephone	30								0	0	0
Housing Authority	31								0	0	0
Storm Water Utility	32								0	0	0
Other Fees & Charges for Service	33								0	0	0
Subtotal - Charges for Service (lines 21 thru 33)	34	0	0		0	0	0	0	0	0	0
Special Assessments	35								0	0	0
Miscellaneous	36								0	0	0
Other Financing Sources:											
Regular Operating Transfers In	37								0	0	0
Internal TIF Loan Transfers In	38								0	0	0
Subtotal ALL Operating Transfers In	39	0	0	0	0	0	0	0	0	0	0
Proceeds of Debt (Excluding TIF Internal Borrowing)	40								0	0	0
Proceeds of Capital Asset Sales	41								0	0	0
Subtotal-Other Financing Sources (lines 38 thru 40)	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	37,438	10,792	0	0	0	0	0	48,230	36,750	39,622
Beginning Fund Balance July 1	44	27,601	9,592	0	0	0	0	0	37,193	60,278	53,681
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	65,039	20,384	0	0	0	0	0	85,423	97,028	93,303

CITY OF

Macksburg

ADOPTED BUDGET SUMMARY

YEAR ENDED JUNE 30, 2015

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2015 (J)	RE-ESTIMATED 2014 (K)	ACTUAL 2013 (L)
Revenues & Other Financing Sources											
Taxes Levied on Property	1	24,793	0		0	0			24,793	21,257	21,910
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	24,793	0		0	0			24,793	21,257	21,910
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	7,571	0		0	0			7,571	6,761	6,572
Licenses & Permits	7	925	0					0	925	621	880
Use of Money and Property	8	149	0	0	0	0	0	0	149	0	149
Intergovernmental	9	4,000	10,792	0	0	0		0	14,792	8,111	10,111
Charges for Fees & Service	10	0	0		0	0	0	0	0	0	0
Special Assessments	11	0	0		0	0			0	0	0
Miscellaneous	12	0	0		0	0	0	0	0	0	0
Sub-Total Revenues	13	37,438	10,792	0	0	0	0	0	48,230	36,750	39,622
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
Proceeds of Capital Asset Sales	16	0	0		0	0	0	0	0	0	0
Total Revenues and Other Sources	17	37,438	10,792	0	0	0	0	0	48,230	36,750	39,622
Expenditures & Other Financing Uses											
Public Safety	18	1,733	0	0			0		1,733	3,286	2,495
Public Works	19	15,700	7,111	0			0		22,811	39,830	14,995
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	8,326	0	0			0		8,326	7,584	8,451
Community and Economic Development	22	1,000	0	0			0		1,000	1,000	0
General Government	23	8,150	0	0			0		8,150	8,135	7,084
Debt Service	24	0	0	0	0		0		0	0	0
Capital Projects	25	0	0	0		0			0	0	0
Total Government Activities Expenditures	26	34,909	7,111	0	0	0	0	0	42,020	59,835	33,025
Business Type Proprietary: Enterprise & ISF	27							0	0	0	0
Total Gov & Bus Type Expenditures	28	34,909	7,111	0	0	0	0	0	42,020	59,835	33,025
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	34,909	7,111	0	0	0	0	0	42,020	59,835	33,025
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	2,529	3,681	0	0	0	0	0	6,210	-23,085	6,597
Beginning Fund Balance July 1	33	27,601	9,592	0	0	0	0	0	37,193	60,278	53,681
Ending Fund Balance June 30	34	30,130	13,273	0	0	0	0	0	43,403	37,193	60,278

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

City Name: Macksburg

Fiscal Year
2015

	Project Name (A)	Amount of Issue (B)	Date Certified to County Auditor (C)	Principal Due FY 2015 (D)	Interest Due FY 2015 +(E)	Bond Reg/Other Fees Due FY 2015 +(F)	Total Obligation Due FY 2015 =(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

