

47-439

Adoption of Budget and Certification of City Taxes

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

The City of: Holstein County Name: IDA Date Budget Adopted: 3/5/2015
(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.

712-368-4898

Telephone Number

Signature

County Auditor Date Stamp

January 1, 2014 Property Valuations

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	2a <u>37,225,474</u>	2b <u>36,444,666</u>	1,396
DEBT SERVICE	3a <u>42,259,802</u>	3b <u>41,478,994</u>	
Ag Land	4a <u>515,794</u>		

TAXES LEVIED

Code Sec.	Dollar Limit	Purpose	(A) Request with Utility Replacement	(B) Property Taxes Levied	(C) Property Tax Rate
384.1	8.10000	Regular General levy	5 301,526	295,202	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	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 12,000	11,748	52 0.32236
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 55,838	54,667	62 1.50000
Total General Fund Regular Levies (5 thru 24)			25 369,364	361,617	
384.1	3.00375	Ag Land	26 1,549	1,549	63 3.00375
Total General Fund Tax Levies (25 + 26)			27 370,913	363,166	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
Rules	Amt Nec	FICA & IPERS (if general fund at levy limit)	30 80,575	78,885	2.16451
Rules	Amt Nec	Other Employee Benefits	31 24,500	23,986	0.65815
Total Employee Benefit Levies (29,30,31)			32 105,075	102,871	2.82266
Sub Total Special Revenue Levies (28+32)			33 105,075	102,871	
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	Do Not Add
Total Special Revenue Levies			39 105,075	102,871	
384.4	Amt Nec	Debt Service Levy 76.10(6)	40 124,536	122,235	70 2.94691
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41	0	71 0
Total Property Taxes (27+39+40+41)			42 600,524	588,272	72 15.69193

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

Holstein

		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	58,298	32,276	254,722	-80,818	397,806	0	662,284	207,083	869,367
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	776,181	361,257	249,132	312,315	495,876	0	2,194,761	509,475	2,704,236
Actual Expenditures Except End Bal (pg 12, line 259) *	3	857,189	332,919	131,407	253,537	569,208	0	2,144,260	408,989	2,553,249
Ending Fund Balance June 30 (pg 12, line 261) *	4	-22,710	60,614	372,447	-22,040	324,474	0	712,785	307,569	1,020,354
(2)										
** Re-Estimated FY 2015										
Beginning Fund Balance	5	-22,710	60,614	372,447	-22,040	324,474	0	712,785	307,569	1,020,354
Re-Est Revenues	6	865,984	342,775	252,529	265,412	1,139,500	0	2,866,200	529,976	3,396,176
Re-Est Expenditures	7	960,759	333,600	165,919	243,029	1,027,800	0	2,731,107	483,163	3,214,270
Ending Fund Balance	8	-117,485	69,789	459,057	343	436,174	0	847,878	354,382	1,202,260
(3)										
** Budget FY 2016										
Beginning Fund Balance	9	-117,485	69,789	459,057	343	436,174	0	847,878	354,382	1,202,260
Revenues	10	819,089	381,762	218,696	265,378	621,000	0	2,305,925	553,550	2,859,475
Expenditures	11	849,454	404,325	226,923	241,239	1,469,417	0	3,191,358	727,714	3,919,072
Ending Fund Balance	12	-147,850	47,226	450,830	24,482	-412,243	0	-37,555	180,218	142,663

* 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 _____ Holstein _____

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	194,970							194,970	187,557	180,161
Jail	2								0	0	0
Emergency Management	3	5,056							5,056	5,056	5,056
Flood Control	4								0	0	0
Fire Department	5	28,144							28,144	28,750	36,484
Ambulance	6	49,644							49,644	47,950	29,200
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	277,814	0				0		277,814	269,313	250,901
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	0	157,800						157,800	137,400	153,877
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	0							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	130,400							130,400	130,400	115,513
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	130,400	157,800				0		288,200	267,800	269,390
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	17,000	2,350						19,350	19,000	15,441
TOTAL (lines 23 - 29)	30	17,000	2,350				0		19,350	19,000	15,441
CULTURE & RECREATION											
Library Services	31	51,290	12,000						63,290	54,968	51,589
Museum, Band and Theater	32								0	0	0
Parks	33	13,000							13,000	13,000	6,595
Recreation	34	46,100	2,000						48,100	49,500	44,962
Cemetery	35	4,000							4,000	3,000	4,000
Community Center, Zoo, & Marina	36	168,600	29,200						197,800	201,258	183,435
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	282,990	43,200				0		326,190	321,726	290,581

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	0	0
Economic Development	40			0	0					0	4,500	0
Housing and Urban Renewal	41				21,500					21,500	18,500	19,237
Planning & Zoning	42									0	0	0
Other Com & Econ Development	43				95,914					95,914	45,000	14,730
TOTAL (lines 39 - 44)	45		0	0	117,414			0		117,414	68,000	33,967
GENERAL GOVERNMENT												
Mayor, Council, & City Manager	46		5,500	650						6,150	6,150	4,912
Clerk, Treasurer, & Finance Adm.	47		66,000	15,100						81,100	64,970	66,970
Elections	48		750							750	700	713
Legal Services & City Attorney	49		17,000							17,000	27,000	17,743
City Hall & General Buildings	50									0	0	0
Tort Liability	51		12,000							12,000	12,000	11,666
Other General Government	52			31,225						31,225	66,200	52,935
TOTAL (lines 46 - 52)	53		101,250	46,975	0			0		148,225	177,020	154,939
DEBT SERVICE	54					241,239				241,239	243,029	253,537
Gov Capital Projects	55						1,438,917			1,438,917	1,027,800	348,748
TIF Capital Projects	56									0	0	2,150
TOTAL CAPITAL PROJECTS	57		0	0	0		1,438,917	0		1,438,917	1,027,800	350,898
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58		809,454	250,325	117,414	241,239	1,438,917	0		2,857,349	2,393,688	1,619,654
BUSINESS TYPE ACTIVITIES												
Proprietary: Enterprise & Budgeted ISF												
Water Utility	59								242,288	242,288	223,497	196,209
Sewer Utility	60								280,426	280,426	249,666	132,229
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								9,000	9,000	0	0
Other Business Type (city hosp., ISF, parking, etc.)	69								0	0	0	0
Enterprise DEBT SERVICE	70								0	0	0	70,551
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								531,714	531,714	473,163	398,989
TOTAL ALL EXPENDITURES (lines 58+74)	74		809,454	250,325	117,414	241,239	1,438,917	0	531,714	3,389,063	2,866,851	2,018,643
Regular Transfers Out	75		40,000	154,000			30,500		196,000	420,500	249,500	437,166
Internal TIF Loan / Repayment Transfers Out	76				109,509					109,509	97,919	97,440
Total ALL Transfers Out	77		40,000	154,000	109,509	0	30,500	0	196,000	530,009	347,419	534,606
Total Expenditures & Fund Transfers Out (lines 75+76)	78		849,454	404,325	226,923	241,239	1,469,417	0	727,714	3,919,072	3,214,270	2,553,249
Ending Fund Balance June 30	79		-147,850	47,226	450,830	24,482	-412,243	0	180,218	142,663	1,202,260	1,020,354

* 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	363,166	102,871		122,235	0			588,272	571,842	605,797
	2								0	0	0
	3	363,166	102,871		122,235	0			588,272	571,842	605,797
	4								0	0	0
	5			140,615					140,615	174,448	152,889
Other City Taxes:											
	6	7,747	2,204		2,301	0			12,252	11,000	10,159
	7								0	0	0
	8								0	0	0
	9								0	0	0
	10								0	0	0
	11	1,500							1,500	0	0
	12		114,000						114,000	104,000	105,971
	13	9,247	116,204		2,301	0			127,752	115,000	116,130
	14	8,075							8,075	7,675	7,730
	15	15,400	100	3,081		0		0	18,581	16,581	25,766
Intergovernmental:											
	16	0				0			0	0	0
	17		133,000						133,000	134,000	139,396
	18	20,839	5,587	0	5,833	250,000		0	282,259	863,020	0
	19	28,912							28,912	29,215	29,351
	20	49,751	138,587	0	5,833	250,000		0	444,171	1,026,235	168,747
Charges for Fees & Service:											
	21							267,050	267,050	254,100	249,214
	22							277,000	277,000	267,500	260,261
	23								0	0	0
	24								0	0	0
	25								0	0	0
	26								0	0	0
	27								0	0	130,694
	28								0	0	0
	29								0	0	0
	30								0	0	0
	31								0	0	0
	32							9,500	9,500	8,376	0
	33	349,300	0			0			349,300	399,700	224,159
	34	349,300	0		0	0	0	553,550	902,850	929,676	864,328
	35	0	0						0	0	0
	36	24,150							24,150	132,300	228,243
Other Financing Sources:											
	37	0	24,000		25,500	371,000		0	420,500	249,500	437,166
	38				109,509				109,509	97,919	97,440
	39	0	24,000	0	135,009	371,000	0	0	530,009	347,419	534,606
	40	0		0	0	0		0	0	0	0
	41			75,000		0			75,000	75,000	0
	42	0	24,000	75,000	135,009	371,000	0	0	605,009	422,419	534,606
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)											
	43	819,089	381,762	218,696	265,378	621,000	0	553,550	2,859,475	3,396,176	2,704,236
	44	-117,485	69,789	459,057	343	436,174	0	354,382	1,202,260	1,020,354	869,367
	45	701,604	451,551	677,753	265,721	1,057,174	0	907,932	4,061,735	4,416,530	3,573,603

CITY OF Holstein

**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	363,166	102,871		122,235	0			588,272	571,842	605,797
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	363,166	102,871		122,235	0			588,272	571,842	605,797
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			140,615					140,615	174,448	152,889
Other City Taxes	6	9,247	116,204		2,301	0			127,752	115,000	116,130
Licenses & Permits	7	8,075	0					0	8,075	7,675	7,730
Use of Money and Property	8	15,400	100	3,081	0	0	0	0	18,581	16,581	25,766
Intergovernmental	9	49,751	138,587	0	5,833	250,000		0	444,171	1,026,235	168,747
Charges for Fees & Service	10	349,300	0		0	0		553,550	902,850	929,676	864,328
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	24,150	0		0	0		0	24,150	132,300	228,243
Sub-Total Revenues	13	819,089	357,762	143,696	130,369	250,000	0	553,550	2,254,466	2,973,757	2,169,630
Other Financing Sources:											
Total Transfers In	14	0	24,000	0	135,009	371,000	0	0	530,009	347,419	534,606
Proceeds of Debt	15	0	0	0	0	0		0	0	0	0
Proceeds of Capital Asset Sales	16	0	0	75,000	0	0		0	75,000	75,000	0
Total Revenues and Other Sources	17	819,089	381,762	218,696	265,378	621,000	0	553,550	2,859,475	3,396,176	2,704,236
Expenditures & Other Financing Uses											
Public Safety	18	277,814	0	0			0		277,814	269,313	250,901
Public Works	19	130,400	157,800	0			0		288,200	267,800	269,390
Health and Social Services	20	17,000	2,350	0			0		19,350	19,000	15,441
Culture and Recreation	21	282,990	43,200	0			0		326,190	321,726	290,581
Community and Economic Development	22	0	0	117,414			0		117,414	68,000	33,967
General Government	23	101,250	46,975	0			0		148,225	177,020	154,939
Debt Service	24	0	0	0	241,239		0		241,239	243,029	253,537
Capital Projects	25	0	0	0		1,438,917	0		1,438,917	1,027,800	350,898
Total Government Activities Expenditures	26	809,454	250,325	117,414	241,239	1,438,917	0		2,857,349	2,393,688	1,619,654
Business Type Proprietary: Enterprise & ISF	27							531,714	531,714	473,163	398,989
Total Gov & Bus Type Expenditures	28	809,454	250,325	117,414	241,239	1,438,917	0	531,714	3,389,063	2,866,851	2,018,643
Total Transfers Out	29	40,000	154,000	109,509	0	30,500	0	196,000	530,009	347,419	534,606
Total ALL Expenditures/Fund Transfers Out	30	849,454	404,325	226,923	241,239	1,469,417	0	727,714	3,919,072	3,214,270	2,553,249
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-30,365	-22,563	-8,227	24,139	-848,417	0	-174,164	-1,059,597	181,906	150,987
Beginning Fund Balance July 1	33	-117,485	69,789	459,057	343	436,174	0	354,382	1,202,260	1,020,354	869,367
Ending Fund Balance June 30	34	-147,850	47,226	450,830	24,482	-412,243	0	180,218	142,663	1,202,260	1,020,354

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

City Name: Holstein

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							5,572	-5,572
(2) State Revolving Loan	1,034,000	6/1997	70,000	3,063	500	73,563	73,563	0
(3) UR #2	300,000	3/2000	0	0		0		0
(4) UR #3 CharMac	555,000	7/2005	55,000	6,975	500	62,475	62,475	0
(5) G.O. Property Acquisition	370,000	2/2007	40,000	5,876	500	46,376		46,376
(6) G.O. UR #5 Infrastructure	800,000	2/2007	55,000	19,988	500	75,488	14,056	61,432
(7) G.O. VTI Infrastructure-Water Main	135,000	12/2011	20,000	1,800	500	22,300		22,300
(8) CharMac Rebate-The Ridge	400,000	8/2009	95,000			95,000	95,000	0
(9) UR #6 -Fouts 1st Addition	1,240,000	12/1/2014		34,100	500	34,600	34,600	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			335,000	71,802	3,000	409,802	285,266	124,536

