

13-108

Adoption of Budget and Certification of City Taxes

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

The City of: Manson County Name: CALHOUN Date Budget Adopted: 3/10/2015
(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.

712-469-3759

Telephone Number

Signature

County Auditor Date Stamp

January 1, 2014 Property Valuations

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	42,428,736	40,657,059	1,690
DEBT SERVICE	42,428,736	40,657,059	
Ag Land	1,283,076		

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	5 343,673	329,322	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 40,000	38,330	52 0.94276
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	0	62 0
		Total General Fund Regular Levies (5 thru 24)	25 383,673	367,652	
384.1	3.00375	Ag Land	26 3,854	3,854	63 3.00375
		Total General Fund Tax Levies (25 + 26)	27 387,527	371,506	Do Not Add
		Special Revenue Levies			
384.8	0.27000	Emergency (if general fund at levy limit)	28 11,456	10,977	64 0.27000
384.6	Amt Nec	Police & Fire Retirement	29	0	0
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30 60,000	57,495	1,41414
Rules	Amt Nec	Other Employee Benefits	31 168,000	160,985	3,95958
		Total Employee Benefit Levies (29,30,31)	32 228,000	218,480	65 5.37372
		Sub Total Special Revenue Levies (28+32)	33 239,456	229,457	
		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
		Total SSMID	38 0	0	Do Not Add
		Total Special Revenue Levies	39 239,456	229,457	
384.4	Amt Nec	Debt Service Levy 76.10(6)	40 183,964	176,283	70 4.33584
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41	0	71 0
		Total Property Taxes (27+39+40+41)	42 810,947	777,246	72 19.02232

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

Manson

		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	633,712	419,284	0	23,823	0	0	1,076,819	267,611	1,344,430
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	606,610	561,017	0	190,875	0	0	1,358,502	1,389,165	2,747,667
Actual Expenditures Except End Bal (pg 12, line 259) *	3	645,877	407,243	0	190,365	0	0	1,243,485	1,329,249	2,572,734
Ending Fund Balance June 30 (pg 12, line 261) *	4	594,445	573,058	0	24,333	0	0	1,191,836	327,527	1,519,363
(2)										
** Re-Estimated FY 2015										
Beginning Fund Balance	5	594,445	573,058	0	24,333	0	0	1,191,836	327,527	1,519,363
Re-Est Revenues	6	662,598	521,772	0	197,963	0	0	1,382,333	490,000	1,872,333
Re-Est Expenditures	7	662,598	495,233	0	195,110	0	0	1,352,941	490,000	1,842,941
Ending Fund Balance	8	594,445	599,597	0	27,186	0	0	1,221,228	327,527	1,548,755
(3)										
** Budget FY 2016										
Beginning Fund Balance	9	594,445	599,597	0	27,186	0	0	1,221,228	327,527	1,548,755
Revenues	10	665,496	514,443	0	189,213	0	0	1,369,152	530,000	1,899,152
Expenditures	11	665,496	452,611	0	189,213	0	0	1,307,320	530,000	1,837,320
Ending Fund Balance	12	594,445	661,429	0	27,186	0	0	1,283,060	327,527	1,610,587

* 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 _____ **Manson**

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	198,224							198,224	228,931	182,352
Jail	2								0	0	0
Emergency Management	3	1,108							1,108	1,108	344
Flood Control	4								0	0	0
Fire Department	5	17,950							17,950	17,950	24,166
Ambulance	6	4,000							4,000	4,000	19,442
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	0	0
Animal Control	9	800							800	800	723
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	222,082	0				0		222,082	252,789	227,027
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12		103,176						103,176	101,796	128,150
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		28,000						28,000	26,000	27,664
Traffic Control and Safety	15		1,800						1,800	1,800	2,890
Snow Removal	16		29,179						29,179	29,179	14,825
Highway Engineering	17								0	0	0
Street Cleaning	18		4,500						4,500	4,500	1,793
Airport (if not Enterprise)	19								0	0	0
Garbage (if not Enterprise)	20	123,690							123,690	123,690	114,840
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	123,690	166,655				0		290,345	286,965	290,162
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	7,300							7,300	7,300	6,250
Community Mental Health	28								0	0	0
Other Health and Social Services	29								0	0	0
TOTAL (lines 23 - 29)	30	7,300	0				0		7,300	7,300	6,250
CULTURE & RECREATION											
Library Services	31	53,864							53,864	53,290	51,689
Museum, Band and Theater	32								0	0	0
Parks	33	30,900							30,900	30,900	25,417
Recreation	34	57,502	35,000						92,502	92,502	76,672
Cemetery	35	4,500							4,500	4,500	4,500
Community Center, Zoo, & Marina	36	9,000							9,000	9,000	7,453
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	155,766	35,000				0		190,766	190,192	165,731

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		1,500						1,500	1,500	235
Economic Development	40	22,666							22,666	27,666	30,208
Housing and Urban Renewal	41								0	0	11,200
Planning & Zoning	42	500							500	500	500
Other Com & Econ Development	43								0	0	0
	44										
TOTAL (lines 39 - 44)	45	23,166	1,500	0			0		24,666	29,666	42,143
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46	7,200							7,200	7,200	6,600
Clerk, Treasurer, & Finance Adm.	47	45,684							45,684	44,353	42,202
Elections	48								0	0	1,586
Legal Services & City Attorney	49	1,338							1,338	1,338	559
City Hall & General Buildings	50	12,563							12,563	12,563	9,820
Tort Liability	51	50,000							50,000	43,000	43,979
Other General Government	52	16,707	228,000						244,707	261,007	206,559
TOTAL (lines 46 - 52)	53	133,492	228,000	0			0		361,492	369,461	311,305
DEBT SERVICE	54				189,213				189,213	195,110	190,365
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	665,496	431,155	0	189,213	0	0		1,285,864	1,331,483	1,232,983
BUSINESS TYPE ACTIVITIES Proprietary: Enterprise & Budgeted ISF											
Water Utility	59							287,396	287,396	334,000	1,180,793
Sewer Utility	60							44,520	44,520	33,032	25,861
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							198,084	198,084	122,968	122,595
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							530,000	530,000	490,000	1,329,249
TOTAL ALL EXPENDITURES (lines 58+74)	74	665,496	431,155	0	189,213	0	0	530,000	1,815,864	1,821,483	2,562,232
Regular Transfers Out	75		21,456						21,456	21,458	10,502
Internal TIF Loan / Repayment Transfers Out	76								0	0	0
Total ALL Transfers Out	77	0	21,456	0	0	0	0	0	21,456	21,458	10,502
Total Expenditures & Fund Transfers Out (lines 75+76)	78	665,496	452,611	0	189,213	0	0	530,000	1,837,320	1,842,941	2,572,734
Ending Fund Balance June 30	79	594,445	661,429	0	27,186	0	0	327,527	1,610,587	1,548,755	1,519,363

* 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	371,506	229,457		176,283	0			777,246	794,768	719,753
	2								0	0	0
	3	371,506	229,457		176,283	0			777,246	794,768	719,753
	4								0	0	0
	5								0	0	0
Other City Taxes:											
	6	16,021	9,999		7,681	0			33,701	34,294	33,679
	7	8,000							8,000	10,000	8,537
	8								0	0	0
	9								0	0	0
	10								0	0	0
	11								0	0	0
	12		100,000						100,000	100,000	124,674
	13	24,021	109,999		7,681	0			141,701	144,294	166,890
	14								3,250	3,250	4,198
	15	42,210							42,210	48,473	20,544
Intergovernmental:											
	16								0	0	0
	17		168,155						168,155	164,775	168,753
	18	12,505	6,832	0	5,249	0		0	24,586	13,683	3,114
	19	28,808							28,808	27,972	34,166
	20	41,313	174,987	0	5,249	0		0	221,549	206,430	206,033
Charges for Fees & Service:											
	21							374,000	374,000	334,000	346,691
	22							156,000	156,000	156,000	148,513
	23								0	0	0
	24								0	0	0
	25								0	0	0
	26								0	0	0
	27	123,690							123,690	123,690	126,698
	28								0	0	0
	29								0	0	0
	30								0	0	0
	31								0	0	0
	32								0	0	0
	33	24,850							24,850	25,850	25,621
	34	148,540	0		0	0		530,000	678,540	639,540	647,523
	35								0	0	0
	36	13,200							13,200	14,120	972,224
Other Financing Sources:											
	37	21,456							21,456	21,458	10,502
	38								0	0	0
	39	21,456	0	0	0	0	0	0	21,456	21,458	10,502
	40								0	0	0
	41								0	0	0
	42	21,456	0	0	0	0	0	0	21,456	21,458	10,502
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)											
	43	665,496	514,443	0	189,213	0	0	530,000	1,899,152	1,872,333	2,747,667
	44	594,445	599,597	0	27,186	0	0	327,527	1,548,755	1,519,363	1,344,430
	45	1,259,941	1,114,040	0	216,399	0	0	857,527	3,447,907	3,391,696	4,092,097

CITY OF **Manson**

**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	371,506	229,457		176,283	0			777,246	794,768	719,753
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	371,506	229,457		176,283	0			777,246	794,768	719,753
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	24,021	109,999		7,681	0			141,701	144,294	166,890
Licenses & Permits	7	3,250	0					0	3,250	3,250	4,198
Use of Money and Property	8	42,210	0	0	0	0	0	0	42,210	48,473	20,544
Intergovernmental	9	41,313	174,987	0	5,249	0		0	221,549	206,430	206,033
Charges for Fees & Service	10	148,540	0		0	0		530,000	678,540	639,540	647,523
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	13,200	0		0	0		0	13,200	14,120	972,224
Sub-Total Revenues	13	644,040	514,443	0	189,213	0	0	530,000	1,877,696	1,850,875	2,737,165
Other Financing Sources:											
Total Transfers In	14	21,456	0	0	0	0	0	0	21,456	21,458	10,502
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	665,496	514,443	0	189,213	0	0	530,000	1,899,152	1,872,333	2,747,667
Expenditures & Other Financing Uses											
Public Safety	18	222,082	0	0			0		222,082	252,789	227,027
Public Works	19	123,690	166,655	0			0		290,345	286,965	290,162
Health and Social Services	20	7,300	0	0			0		7,300	7,300	6,250
Culture and Recreation	21	155,766	35,000	0			0		190,766	190,192	165,731
Community and Economic Development	22	23,166	1,500	0			0		24,666	29,666	42,143
General Government	23	133,492	228,000	0			0		361,492	369,461	311,305
Debt Service	24	0	0	0	189,213		0		189,213	195,110	190,365
Capital Projects	25	0	0	0		0	0		0	0	0
Total Government Activities Expenditures	26	665,496	431,155	0	189,213	0	0		1,285,864	1,331,483	1,232,983
Business Type Proprietary: Enterprise & ISF	27							530,000	530,000	490,000	1,329,249
Total Gov & Bus Type Expenditures	28	665,496	431,155	0	189,213	0	0	530,000	1,815,864	1,821,483	2,562,232
Total Transfers Out	29	0	21,456	0	0	0	0	0	21,456	21,458	10,502
Total ALL Expenditures/Fund Transfers Out	30	665,496	452,611	0	189,213	0	0	530,000	1,837,320	1,842,941	2,572,734
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	0	61,832	0	0	0	0	0	61,832	29,392	174,933
Beginning Fund Balance July 1	33	594,445	599,597	0	27,186	0	0	327,527	1,548,755	1,519,363	1,344,430
Ending Fund Balance June 30	34	594,445	661,429	0	27,186	0	0	327,527	1,610,587	1,548,755	1,519,363

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

City Name: Manston

Fiscal Year
2016

Project Name (A)	Amount of Issue (B)	Date Certified to County Auditor (C)	Principal Due FY 2016 (D)	Interest Due FY 2016 +(E)	Bond Reg/Other Fees Due FY 2016 +(F)	Total Obligation Due FY 2016 =(G)	Paid from Funds OTHER THAN Current Year Property Taxes -(H)	Amount Paid by Current Year Debt Service Levy =(I)
(1) D/S BACKFILL REVENUE								0
(2) Manson Aquatic Center	900,000	Dec 2003	95,000	3,705	500	99,205		99,205
(3) Street Improvement Project	750,000	August 2003	75,000	14,508	500	90,008	5,249	84,759
(4) Sewer Revenue Bond 2001	309,000		17,000	1,960	280	19,240	19,240	0
(5) Sewer Revenue Bond 2004	1,504,000		75,000	15,085	2,155	92,240	92,240	0
(6) USDA Water Project Loan 2014	1,111,400		17,500	24,788		42,288	42,288	0
(7) USDA Water Project Loan 2014	1,191,000		19,275	25,041		44,316	44,316	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			298,775	85,087	3,435	387,297	203,333	183,964

