

14-120

Adoption of Budget and Certification of City Taxes

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

The City of: Halbur County Name: CARROLL Date Budget Adopted: 3/11/2014
(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.

712-658-2033
Telephone Number

Signature

County Auditor Date Stamp:

January 1, 2013 Property Valuations

		With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	2a	6,124,409	6,035,558	246
DEBT SERVICE	3a	6,124,409	6,035,558	
Ag Land	4a			

		(A) Request with Utility Replacement		(B) Property Taxes Levied		(C) Rate	
Code Sec.	Dollar Limit	Purpose		5	43	Rate	
384.1	8.10000	Regular General levy		49,608	48,888	8.10000	
		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		4,275	4,213	0.69803	
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.			0	0	
		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)		53,883	53,101		
384.1	3.00375	Ag Land			0	0	
		Total General Fund Tax Levies (25 + 26)		53,883	53,101	Do Not Add	
		Special Revenue Levies					
384.8	0.27000	Emergency (if general fund at levy limit)		1,654	1,630	0.27000	
384.6	Amt Nec	Police & Fire Retirement			0	0	
	Amt Nec	FICA & IPERS (if general fund at levy limit)		736	725	0.12012	
Rules	Amt Nec	Other Employee Benefits			0	0	
		Total Employee Benefit Levies (29,30,31)		736	725	0.12012	
		Sub Total Special Revenue Levies (28+32)		2,390	2,355		
		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		2,390	2,355		
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)		56,273	55,456	9.18815	

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 **Halbur**

		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	47,352	-1,772					45,580	4,225	49,805
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	227,590	16,253					243,843		243,843
Actual Expenditures Except End Bal (pg 12, line 259) *	3	65,844	12,846					78,690	76,369	155,059
Ending Fund Balance June 30 (pg 12, line 261) *	4	209,098	1,635	0	0	0	0	210,733	-72,144	138,589
(2)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Re-Estimated FY 2014										
Beginning Fund Balance	5	209,098	1,635	0	0	0	0	210,733	-72,144	138,589
Re-Est Revenues	6	90,641	18,585	0	0	0	0	109,226	60,000	169,226
Re-Est Expenditures	7	86,200	0	0	0	0	0	86,200	57,500	143,700
Ending Fund Balance	8	213,539	20,220	0	0	0	0	233,759	-69,644	164,115
(3)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2015										
Beginning Fund Balance	9	213,539	20,220	0	0	0	0	233,759	-69,644	164,115
Revenues	10	88,679	18,414	0	0	0	0	107,093	70,000	177,093
Expenditures	11	89,850	5,000	0	0	0	0	94,850	60,000	154,850
Ending Fund Balance	12	212,368	33,634	0	0	0	0	246,002	-59,644	186,358

* 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.

CITY OF Halbur

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 for support of an Emergency Management Commission. The

	Request with Utility Replacement (A)	Property Taxes Levied (B)
1 Portion of General Fund Levy Used for Emerg. Mgmt. Comm.	<input type="text"/>	<u>0</u>
2 <u>Support of a Local Emerg.Mgmt.Comm.</u>	0	0
3 TOTAL FOR FISCAL YEAR 2014	0	0

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2015

Fiscal Years

GOVERNMENT ACTIVITIES		GENERAL	SPECIAL	TIF	DEBT	CAPITAL	PERMANENT	PROPRIETARY	BUDGET	RE-ESTIMATED	ACTUAL
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	2015	2014	2013
		(J)	(K)	(L)							
PUBLIC SAFETY											
Police Department/Crime Prevention	1	3,800							3,800	3,200	2,091
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	9,000							9,000	8,500	2,531
Ambulance	6								0	0	0
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	2,770
TOTAL (lines 1 - 10)	11	12,800	0	0			0		12,800	11,700	7,392
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	12,500							12,500	25,000	7,619
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		5,000						5,000	5,000	4,030
Traffic Control and Safety	15								0	0	0
Snow Removal	16								0	0	1,047
Highway Engineering	17								0	0	0
Street Cleaning	18								0	0	150
Airport (if not Enterprise)	19								0	0	0
Garbage (if not Enterprise)	20	15,000							15,000	0	13,149
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	27,500	5,000	0			0		32,500	30,000	25,995
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	300							300	300	227
Community Mental Health	28								0	0	0
Other Health and Social Services	29								0	0	0
TOTAL (lines 23 - 29)	30	300	0	0			0		300	300	227
CULTURE & RECREATION											
Library Services	31	400							400	400	346
Museum, Band and Theater	32								0	0	0
Parks	33	10,000							10,000	10,000	15,572
Recreation	34	10,000							10,000	10,000	480
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36								0	0	1,195
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	20,400	0	0			0		20,400	20,400	17,593

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2015

Fiscal Years

GOVERNMENT ACTIVITIES CONT.	GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2015	RE-ESTIMATED 2014	ACTUAL 2013	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
COMMUNITY & ECONOMIC DEVELOPMENT											
Community Beautification	39	250							250	250	0
Economic Development	40	250							250	250	0
Housing and Urban Renewal	41	50							50	0	0
Planning & Zoning	42								0	0	0
Other Com & Econ Development	43								0	0	0
TOTAL (lines 39 - 44)	45	550	0	0			0	550	500	0	
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46	4,500							4,500	4,500	8,946
Clerk, Treasurer, & Finance Adm.	47	4,500							4,500	4,500	4,700
Elections	48	300							300	300	5
Legal Services & City Attorney	49	3,000							3,000	3,000	1,983
City Hall & General Buildings	50	6,000							6,000	1,000	4,211
Tort Liability	51	8,000							8,000	8,000	6,412
Other General Government	52	2,000							2,000	2,000	1,226
TOTAL (lines 46 - 52)	53	28,300	0	0			0	28,300	23,300	27,483	
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	
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58	89,850	5,000	0	0		0	94,850	86,200	78,690	
BUSINESS TYPE ACTIVITIES											
Proprietary: Enterprise & Budgeted ISF											
Water Utility	59						60,000	60,000	40,000	76,369	
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	17,500	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						60,000	60,000	57,500	76,369	
TOTAL ALL EXPENDITURES (lines 58+74)	74	89,850	5,000	0	0		0	154,850	143,700	155,059	
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	
Total Expenditures & Fund Transfers Out (lines 75+76)	78	89,850	5,000	0	0		0	154,850	143,700	155,059	
Ending Fund Balance June 30	79	212,368	33,634	0	0		0	-59,644	186,358	164,115	138,589

* 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	53,101	2,355		0	0			55,456	48,359	27,262
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	53,101	2,355		0	0			55,456	48,359	27,262
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	782	35		0	0			817	867	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	32,000							32,000	32,000	31,914
Subtotal - Other City Taxes (lines 6 thru 12)	13	32,782	35		0	0			32,817	32,867	31,914
Licenses & Permits	14	1,000							1,000	0	605
Use of Money & Property	15								0	0	4,308
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		16,000						16,000	16,000	16,253
Other State Grants & Reimbursements	18	1,796	24	0	0	0		0	1,820	0	0
Local Grants & Reimbursements	19								0	12,000	13,003
Subtotal - Intergovernmental (lines 16 thru 19)	20	1,796	16,024	0	0	0		0	17,820	28,000	29,256
Charges for Fees & Service:											
Water Utility	21							70,000	70,000	45,000	64,769
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	15,000	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	70,000	70,000	60,000	64,769
Special Assessments	35								0	0	580
Miscellaneous	36								0	0	85,149
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	88,679	18,414	0	0	0	0	70,000	177,093	169,226	243,843
Beginning Fund Balance July 1	44	213,539	20,220	0	0	0	0	-69,644	164,115	138,589	49,805
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	302,218	38,634	0	0	0	0	356	341,208	307,815	293,648

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	53,101	2,355		0	0			55,456	48,359	27,262
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	53,101	2,355		0	0			55,456	48,359	27,262
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	32,782	35		0	0			32,817	32,867	31,914
Licenses & Permits	7	1,000	0					0	1,000	0	605
Use of Money and Property	8	0	0	0	0	0	0	0	0	0	4,308
Intergovernmental	9	1,796	16,024	0	0	0		0	17,820	28,000	29,256
Charges for Fees & Service	10	0	0		0	0	0	70,000	70,000	60,000	64,769
Special Assessments	11	0	0		0	0		0	0	0	580
Miscellaneous	12	0	0		0	0		0	0	0	85,149
Sub-Total Revenues	13	88,679	18,414	0	0	0	0	70,000	177,093	169,226	243,843
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	88,679	18,414	0	0	0	0	70,000	177,093	169,226	243,843
Expenditures & Other Financing Uses											
Public Safety	18	12,800	0	0			0		12,800	11,700	7,392
Public Works	19	27,500	5,000	0			0		32,500	30,000	25,995
Health and Social Services	20	300	0	0			0		300	300	227
Culture and Recreation	21	20,400	0	0			0		20,400	20,400	17,593
Community and Economic Development	22	550	0	0			0		550	500	0
General Government	23	28,300	0	0			0		28,300	23,300	27,483
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	89,850	5,000	0	0	0	0		94,850	86,200	78,690
Business Type Proprietary: Enterprise & ISF	27							60,000	60,000	57,500	76,369
Total Gov & Bus Type Expenditures	28	89,850	5,000	0	0	0	0	60,000	154,850	143,700	155,059
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	89,850	5,000	0	0	0	0	60,000	154,850	143,700	155,059
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-1,171	13,414	0	0	0	0	10,000	22,243	25,526	88,784
Beginning Fund Balance July 1	33	213,539	20,220	0	0	0	0	-69,644	164,115	138,589	49,805
Ending Fund Balance June 30	34	212,368	33,634	0	0	0	0	-59,644	186,358	164,115	138,589

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

City Name: Halbur

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

NOTICE OF PUBLIC HEARING BUDGET ESTIMATE

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

City of Halbur, Iowa

The City Council will conduct a public hearing on the proposed Budget at Halbur City Office

on 3/11/2014 at 6:00pm
(Date) xx/xx/xx (hour)

The Budget Estimate Summary of proposed receipts and expenditures is shown below. Copies of the the detailed proposed Budget may be obtained or viewed at the offices of the Mayor, City Clerk, and at the Library.

The estimated Total tax levy rate per \$1000 valuation on regular property \$ 9.18815

The estimated tax levy rate per \$1000 valuation on Agricultural land is \$ 0

At the public hearing, any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget.

712-658-2033
phone number

Susan Hoffman, City Clerk
City Clerk/Finance Officer's NAME

		Budget FY 2015	Re-estimated FY 2014	Actual FY 2013
		(a)	(b)	(c)
Revenues & Other Financing Sources				
Taxes Levied on Property	1	55,456	48,359	27,262
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	3	55,456	48,359	27,262
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	0	0	0
Other City Taxes	6	32,817	32,867	31,914
Licenses & Permits	7	1,000	0	605
Use of Money and Property	8	0	0	4,308
Intergovernmental	9	17,820	28,000	29,256
Charges for Fees & Service	10	70,000	60,000	64,769
Special Assessments	11	0	0	580
Miscellaneous	12	0	0	85,149
Other Financing Sources	13	0	0	0
Total Revenues and Other Sources	14	177,093	169,226	243,843
Expenditures & Other Financing Uses				
Public Safety	15	12,800	11,700	7,392
Public Works	16	32,500	30,000	25,995
Health and Social Services	17	300	300	227
Culture and Recreation	18	20,400	20,400	17,593
Community and Economic Development	19	550	500	0
General Government	20	28,300	23,300	27,483
Debt Service	21	0	0	0
Capital Projects	22	0	0	0
Total Government Activities Expenditures	23	94,850	86,200	78,690
Business Type / Enterprises	24	60,000	57,500	76,369
Total ALL Expenditures	25	154,850	143,700	155,059
Transfers Out	26	0	0	0
Total ALL Expenditures/Transfers Out	27	154,850	143,700	155,059
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	28	22,243	25,526	88,784
Beginning Fund Balance July 1	29	164,115	138,589	49,805
Ending Fund Balance June 30	30	186,358	164,115	138,589