

# 14-120

## Adoption of Budget and Certification of City Taxes

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

The City of: Halbur County Name: CARROLL Date Budget Adopted: 3/10/2015  
(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	<b>January 1, 2014 Property Valuations</b>		Last Official Census			
	Regular	2a	6,302,246	2b	6,211,951	246
	DEBT SERVICE	3a	6,302,246	3b	6,211,951	
	Ag Land	4a				

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	51,048	50,317	43	8.10000
<b>Non-Voted Other Permissible Levies</b>						
12(8)	0.67500	Contract for use of Bridge		0	44	0
12(10)	0.95000	Opr & Maint publicly owned Transit		0	45	0
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center		0	46	0
12(12)	0.13500	Opr & Maint of City owned Civic Center		0	47	0
12(13)	0.06750	Planning a Sanitary Disposal Project		0	48	0
12(14)	0.27000	Aviation Authority (under sec.330A.15)		0	49	0
12(15)	0.06750	Levee Impr. fund in special charter city		0	51	0
12(17)	Amt Nec	Liability, property & self insurance costs		0	52	0
12(21)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.		0	465	0
<b>Voted Other Permissible Levies</b>						
12(1)	0.13500	Instrumental/Vocal Music Groups		0	53	0
12(2)	0.81000	Memorial Building		0	54	0
12(3)	0.13500	Symphony Orchestra		0	55	0
12(4)	0.27000	Cultural & Scientific Facilities		0	56	0
12(5)	As Voted	County Bridge		0	57	0
12(6)	1.35000	Missi or Missouri River Bridge Const.		0	58	0
12(9)	0.03375	Aid to a Transit Company		0	59	0
12(16)	0.20500	Maintain Institution received by gift/devise		0	60	0
12(18)	1.00000	City Emergency Medical District		0	466	0
12(20)	0.27000	Support Public Library		0	61	0
28E.22	1.50000	Unified Law Enforcement		0	62	0
<b>Total General Fund Regular Levies (5 thru 24)</b>			<b>51,048</b>	<b>50,317</b>		
384.1	3.00375	Ag Land		0	63	0
<b>Total General Fund Tax Levies (25 + 26)</b>			<b>51,048</b>	<b>50,317</b>		Do Not Add
<b>Special Revenue Levies</b>						
384.8	0.27000	Emergency (if general fund at levy limit)		0	64	0
384.6	Amt Nec	Police & Fire Retirement		0		0
	Amt Nec	FICA & IPERS (if general fund at levy limit)		0		0
Rules	Amt Nec	Other Employee Benefits		0		0
<b>Total Employee Benefit Levies (29,30,31)</b>			<b>0</b>	<b>0</b>	65	0
<b>Sub Total Special Revenue Levies (28+32)</b>			<b>0</b>	<b>0</b>		
<b>Valuation</b>						
386	As Req	<u>With Gas &amp; Elec</u>	<u>Without Gas &amp; Elec</u>			
	SSMID 1 (A)	(B)		0	66	0
	SSMID 2 (A)	(B)		0	67	0
	SSMID 3 (A)	(B)		0	68	0
	SSMID 4 (A)	(B)		0	69	0
	SSMID 5 (A)	(B)		0	565	0
	SSMID 6 (A)	(B)		0	566	0
	SSMID 7 (A)	(B)		0		0
<b>Total SSMID</b>			<b>0</b>	<b>0</b>		Do Not Add
<b>Total Special Revenue Levies</b>			<b>0</b>	<b>0</b>		
384.4	Amt Nec	<b>Debt Service Levy 76.10(6)</b>	<b>7,520</b>	<b>7,412</b>	70	<b>1.19323</b>
384.7	0.67500	<b>Capital Projects (Capital Improv. Reserve)</b>		<b>0</b>	71	<b>0</b>
<b>Total Property Taxes (27+39+40+41)</b>			<b>58,568</b>	<b>57,729</b>	72	<b>9.29323</b>

**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)
<b>(1)</b>										
<b>*Annual Report FY 2014</b>										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	152,755	0	0	0	0	0	152,755	0	152,755
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	169,743	16,947	0	0	0	0	186,690	0	186,690
Actual Expenditures Except End Bal (pg 12, line 259) *	3	86,321	16,991	0	0	0	0	103,312	53,954	157,266
Ending Fund Balance June 30 (pg 12, line 261) *	4	236,177	-44	0	0	0	0	236,133	-53,954	182,179
<b>(2)</b>										
<b>** Re-Estimated FY 2015</b>										
Beginning Fund Balance	5	236,177	-44	0	0	0	0	236,133	-53,954	182,179
Re-Est Revenues	6	123,500	15,000	0	0	0	0	138,500	474,000	612,500
Re-Est Expenditures	7	125,850	5,200	0	0	0	0	131,050	453,559	584,609
Ending Fund Balance	8	233,827	9,756	0	0	0	0	243,583	-33,513	210,070
<b>(3)</b>										
<b>** Budget FY 2016</b>										
Beginning Fund Balance	9	233,827	9,756	0	0	0	0	243,583	-33,513	210,070
Revenues	10	126,256	15,000	0	7,756	0	0	149,012	93,237	242,249
Expenditures	11	134,750	0	0	7,520	0	0	142,270	17,461	159,731
Ending Fund Balance	12	225,333	24,756	0	236	0	0	250,325	42,263	292,588

\* 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** \_\_\_\_\_ **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**

		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)
<b>PUBLIC SAFETY</b>											
Police Department/Crime Prevention	1	4,000							4,000	3,800	2,788
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	8,500							8,500	8,500	4,418
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	15,000							15,000	15,000	18,212
<b>TOTAL (lines 1 - 10)</b>	<b>11</b>	<b>27,500</b>	<b>0</b>				<b>0</b>		<b>27,500</b>	<b>27,300</b>	<b>25,418</b>
<b>PUBLIC WORKS</b>											
Roads, Bridges, & Sidewalks	12	25,000							25,000	25,000	10,979
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	5,500							5,500	5,200	4,608
Traffic Control and Safety	15								0	0	0
Snow Removal	16	2,500							2,500	2,800	1,404
Highway Engineering	17								0	0	0
Street Cleaning	18								0	0	0
Airport <i>(if not Enterprise)</i>	19								0	0	0
Garbage <i>(if not Enterprise)</i>	20	20,000							20,000	18,000	16,078
Other Public Works	21								0	0	0
<b>TOTAL (lines 12 - 21)</b>	<b>22</b>	<b>53,000</b>	<b>0</b>				<b>0</b>		<b>53,000</b>	<b>51,000</b>	<b>33,069</b>
<b>HEALTH &amp; SOCIAL SERVICES</b>											
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	0
Community Mental Health	28								0	0	0
Other Health and Social Services	29								0	0	0
<b>TOTAL (lines 23 - 29)</b>	<b>30</b>	<b>300</b>	<b>0</b>				<b>0</b>		<b>300</b>	<b>300</b>	<b>0</b>
<b>CULTURE &amp; RECREATION</b>											
Library Services	31	450							450	450	0
Museum, Band and Theater	32								0	0	0
Parks	33	10,000							10,000	10,000	7,122
Recreation	34	5,000							5,000	5,000	5,699
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36	5,000							5,000	5,000	1,614
Other Culture and Recreation	37								0	0	104
<b>TOTAL (lines 31 - 37)</b>	<b>38</b>	<b>20,450</b>	<b>0</b>				<b>0</b>		<b>20,450</b>	<b>20,450</b>	<b>14,539</b>

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)
<b>COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>												
Community Beautification	39		250							250	250	425
Economic Development	40		250							250	250	0
Housing and Urban Renewal	41		200							200	200	40
Planning & Zoning	42									0	0	0
Other Com & Econ Development	43									0	0	277
	44											
TOTAL (lines 39 - 44)	45		700	0	0			0		700	700	742
<b>GENERAL GOVERNMENT</b>												
Mayor, Council, & City Manager	46		6,500							6,500	6,000	5,441
Clerk, Treasurer, & Finance Adm.	47		6,500							6,500	6,000	5,665
Elections	48		800							800	300	750
Legal Services & City Attorney	49		3,000							3,000	3,000	1,681
City Hall & General Buildings	50		6,000							6,000	6,000	6,371
Tort Liability	51		8,000							8,000	8,000	6,578
Other General Government	52		2,000							2,000	2,000	3,058
TOTAL (lines 46 - 52)	53		32,800	0	0			0		32,800	31,300	29,544
<b>DEBT SERVICE</b>	54					7,520				7,520	0	0
Gov Capital Projects	55									0	0	0
TIF Capital Projects	56									0	0	0
<b>TOTAL CAPITAL PROJECTS</b>	57		0	0	0		0	0		0	0	0
<b>TOTAL Government Activities Expenditures</b> (lines 11+22+30+38+45+53+54+57)	58		134,750	0	0	7,520	0	0		142,270	131,050	103,312
<b>BUSINESS TYPE ACTIVITIES</b>												
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>												
Water Utility	59									0	16,803	53,954
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								17,461	17,461	1,869	0
Enterprise CAPITAL PROJECTS	71									0	434,887	0
Enterprise TIF CAPITAL PROJECTS	72									0	0	0
<b>TOTAL Business Type Expenditures (lines 59 - 73)</b>	73								17,461	17,461	453,559	53,954
<b>TOTAL ALL EXPENDITURES (lines 58+74)</b>	74		134,750	0	0	7,520	0	0	17,461	159,731	584,609	157,266
Regular Transfers Out	75									0	0	0
Internal TIF Loan / Repayment Transfers Out	76									0	0	0
<b>Total ALL Transfers Out</b>	77		0	0	0	0	0	0	0	0	0	0
<b>Total Expenditures &amp; Fund Transfers Out (lines 75+76)</b>	78		134,750	0	0	7,520	0	0	17,461	159,731	584,609	157,266
<b>Ending Fund Balance June 30</b>	79		225,333	24,756	0	236	0	0	42,263	292,588	210,070	182,179

\* 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)
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>											
	1	50,317	0		7,412	0			57,729	65,000	49,363
	2								0	0	0
	3	50,317	0		7,412	0			57,729	65,000	49,363
	4								0	0	0
	5								0	0	0
Other City Taxes:											
	6	731	0		108	0			839	0	0
	7								0	0	0
	8								0	0	0
	9								0	0	0
	10								0	0	0
	11								0	0	0
	12	32,000							32,000	30,000	29,707
	13	32,731	0		108	0			32,839	30,000	29,707
	14								0	500	730
	15								0	5,000	3,945
Intergovernmental:											
	16								0	0	0
	17		15,000						15,000	15,000	16,947
	18	3,208	0	0	236	0		237	3,681	5,000	1,663
	19	20,000							20,000	18,000	19,174
	20	23,208	15,000	0	236	0		237	38,681	38,000	37,784
Charges for Fees & Service:											
	21							93,000	93,000	90,000	59,661
	22								0	0	0
	23								0	0	0
	24								0	0	0
	25								0	0	0
	26								0	0	0
	27	20,000							20,000	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	20,000	0		0	0	0	93,000	113,000	90,000	59,661
	35								0	0	0
	36								0	0	5,500
Other Financing Sources:											
	37								0	0	0
	38								0	0	0
	39	0	0	0	0	0	0	0	0	0	0
	40								0	384,000	0
	41								0	0	0
	42	0	0	0	0	0	0	0	0	384,000	0
<b>Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, &amp; 41)</b>											
	43	126,256	15,000	0	7,756	0	0	93,237	242,249	612,500	186,690
	44	233,827	9,756	0	0	0	0	-33,513	210,070	182,179	152,755
	45	360,083	24,756	0	7,756	0	0	59,724	452,319	794,679	339,445

CITY OF

Halbur

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)
<b>Revenues &amp; Other Financing Sources</b>											
Taxes Levied on Property	1	50,317	0		7,412	0			57,729	65,000	49,363
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	50,317	0		7,412	0			57,729	65,000	49,363
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	32,731	0		108	0			32,839	30,000	29,707
Licenses & Permits	7	0	0					0	0	500	730
Use of Money and Property	8	0	0	0	0	0	0	0	0	5,000	3,945
Intergovernmental	9	23,208	15,000	0	236	0		237	38,681	38,000	37,784
Charges for Fees & Service	10	20,000	0		0	0		93,000	113,000	90,000	59,661
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	0	0		0	0		0	0	0	5,500
Sub-Total Revenues	13	126,256	15,000	0	7,756	0	0	93,237	242,249	228,500	186,690
<b>Other Financing Sources:</b>											
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	384,000	0
Proceeds of Capital Asset Sales	16	0	0	0	0	0		0	0	0	0
<b>Total Revenues and Other Sources</b>	<b>17</b>	<b>126,256</b>	<b>15,000</b>	<b>0</b>	<b>7,756</b>	<b>0</b>	<b>0</b>	<b>93,237</b>	<b>242,249</b>	<b>612,500</b>	<b>186,690</b>
<b>Expenditures &amp; Other Financing Uses</b>											
Public Safety	18	27,500	0	0			0		27,500	27,300	25,418
Public Works	19	53,000	0	0			0		53,000	51,000	33,069
Health and Social Services	20	300	0	0			0		300	300	0
Culture and Recreation	21	20,450	0	0			0		20,450	20,450	14,539
Community and Economic Development	22	700	0	0			0		700	700	742
General Government	23	32,800	0	0			0		32,800	31,300	29,544
Debt Service	24	0	0	0	7,520		0		7,520	0	0
Capital Projects	25	0	0	0		0	0		0	0	0
<b>Total Government Activities Expenditures</b>	<b>26</b>	<b>134,750</b>	<b>0</b>	<b>0</b>	<b>7,520</b>	<b>0</b>	<b>0</b>		<b>142,270</b>	<b>131,050</b>	<b>103,312</b>
Business Type Proprietary: Enterprise & ISF	27							17,461	17,461	453,559	53,954
<b>Total Gov &amp; Bus Type Expenditures</b>	<b>28</b>	<b>134,750</b>	<b>0</b>	<b>0</b>	<b>7,520</b>	<b>0</b>	<b>0</b>	<b>17,461</b>	<b>159,731</b>	<b>584,609</b>	<b>157,266</b>
<b>Total Transfers Out</b>	<b>29</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total ALL Expenditures/Fund Transfers Out</b>	<b>30</b>	<b>134,750</b>	<b>0</b>	<b>0</b>	<b>7,520</b>	<b>0</b>	<b>0</b>	<b>17,461</b>	<b>159,731</b>	<b>584,609</b>	<b>157,266</b>
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-8,494	15,000	0	236	0	0	75,776	82,518	27,891	29,424
<b>Beginning Fund Balance July 1</b>	<b>33</b>	<b>233,827</b>	<b>9,756</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-33,513</b>	<b>210,070</b>	<b>182,179</b>	<b>152,755</b>
<b>Ending Fund Balance June 30</b>	<b>34</b>	<b>225,333</b>	<b>24,756</b>	<b>0</b>	<b>236</b>	<b>0</b>	<b>0</b>	<b>42,263</b>	<b>292,588</b>	<b>210,070</b>	<b>182,179</b>

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

City Name: Halbur

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) Water Tower GO	131,000	08/19/2014	5,000	2,205	315	7,520		7,520
(3) Water Tower Water SRF	284,331	08/19/2014	12,000	4,778	683	17,461	17,461	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			17,000	6,983	998	24,981	17,461	7,520

