

43-402

Adoption of Budget and Certification of City Taxes

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

The City of: Logan County Name: HARRISON Date Budget Adopted: 3/9/2015
(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) 644-2425
Telephone Number

Signature

County Auditor Date Stamp

January 1, 2014 Property Valuations

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	2a <u>35,558,920</u>	2b <u>34,600,273</u>	1,534
DEBT SERVICE	3a <u>35,558,920</u>	3b <u>34,600,273</u>	
Ag Land	4a <u>75,209</u>		

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	5 288,027	280,262	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 43,400	42,230	52 1.22051
12(21)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462 500	486	465 0.01406
(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)	25 331,927	322,978	
384.1	3.00375	Ag Land	26 226	226	63 3.00375
		Total General Fund Tax Levies (25 + 26)	27 332,153	323,204	Do Not Add
		Special Revenue Levies			
384.8	0.27000	Emergency (if general fund at levy limit)	28 9,601	9,342	64 0.27000
384.6	Amt Nec	Police & Fire Retirement	29 _____	0	0
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30 50,600	49,236	1.42299
Rules	Amt Nec	Other Employee Benefits	31 44,112	42,923	1.24053
		Total Employee Benefit Levies (29,30,31)	32 94,712	92,159	65 2.66352
		Sub Total Special Revenue Levies (28+32)	33 104,313	101,501	
		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	39 104,313	101,501	
384.4	Amt Nec	Debt Service Levy 76.10(6)	40 77,938	75,837	70 2.19180
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41 _____	0	71 0
		Total Property Taxes (27+39+40+41)	42 514,404	500,542	72 14.45989

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

Logan

		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	169,377	257,879	0	-6,875	0	50,000	470,381	383,442	853,823
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	730,678	530,898	0	166,595	0	0	1,428,171	536,518	1,964,689
Actual Expenditures Except End Bal (pg 12, line 259) *	3	652,574	471,467	0	162,989	0	0	1,287,030	491,644	1,778,674
Ending Fund Balance June 30 (pg 12, line 261) *	4	247,481	317,310	0	-3,269	0	50,000	611,522	428,316	1,039,838
(2)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Re-Estimated FY 2015										
Beginning Fund Balance	5	247,481	317,310	0	-3,269	0	50,000	611,522	428,316	1,039,838
Re-Est Revenues	6	635,326	551,592	0	162,751	0	0	1,349,669	540,925	1,890,594
Re-Est Expenditures	7	830,388	625,197	0	162,482	0	0	1,618,067	422,625	2,040,692
Ending Fund Balance	8	52,419	243,705	0	-3,000	0	50,000	343,124	546,616	889,740
(3)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2016										
Beginning Fund Balance	9	52,419	243,705	0	-3,000	0	50,000	343,124	546,616	889,740
Revenues	10	623,054	356,801	0	165,895	0	0	1,145,750	489,650	1,635,400
Expenditures	11	673,603	377,473	0	162,990	0	0	1,214,066	398,765	1,612,831
Ending Fund Balance	12	1,870	223,033	0	-95	0	50,000	274,808	637,501	912,309

* 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.

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2016

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 2016 (J)	RE-ESTIMATED 2015 (K)	ACTUAL 2014 (L)
PUBLIC SAFETY											
Police Department/Crime Prevention	1	162,750	46,000						208,750	221,651	214,461
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	21,602							21,602	24,760	19,656
Ambulance	6								0	0	0
Building Inspections	7	6,500	950						7,450	7,447	5,065
Miscellaneous Protective Services	8								0	0	0
Animal Control	9	2,500							2,500	2,500	2,422
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	193,352	46,950				0		240,302	256,358	241,604
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	22,551	219,550						242,101	283,034	160,421
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		25,850						25,850	25,500	26,663
Traffic Control and Safety	15								0	0	0
Snow Removal	16		3,000						3,000	6,000	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	39,000							39,000	38,800	38,782
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	61,551	248,400				0		309,951	353,334	225,866
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	5,100							5,100	4,850	4,375
Community Mental Health	28								0	0	0
Other Health and Social Services	29								0	0	0
TOTAL (lines 23 - 29)	30	5,100	0				0		5,100	4,850	4,375
CULTURE & RECREATION											
Library Services	31	96,600	5,800						102,400	95,600	97,486
Museum, Band and Theater	32								0	0	0
Parks	33	15,550	3,650						19,200	48,965	6,924
Recreation	34	93,650	7,150						100,800	113,635	97,044
Cemetery	35	5,000							5,000	5,000	2,500
Community Center, Zoo, & Marina	36	52,150							52,150	100,650	29,749
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	262,950	16,600				0		279,550	363,850	233,703

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		5,000							5,000	5,000	502
Economic Development	40									0	0	0
Housing and Urban Renewal	41									0	188,000	169,556
Planning & Zoning	42									0	0	0
Other Com & Econ Development	43									0	0	0
TOTAL (lines 39 - 44)	45		5,000	0	0			0		5,000	193,000	170,058
GENERAL GOVERNMENT												
Mayor, Council, & City Manager	46		14,700	450						15,150	21,700	23,673
Clerk, Treasurer, & Finance Adm.	47		64,100	16,300						80,400	138,825	105,079
Elections	48									0	0	0
Legal Services & City Attorney	49									0	0	0
City Hall & General Buildings	50		16,850							16,850	16,550	12,755
Tort Liability	51									0	0	0
Other General Government	52									0	0	0
TOTAL (lines 46 - 52)	53		95,650	16,750	0			0		112,400	177,075	141,507
DEBT SERVICE	54					162,990				162,990	162,482	162,989
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		623,603	328,700	0	162,990	0	0		1,115,293	1,510,949	1,180,102
BUSINESS TYPE ACTIVITIES												
Proprietary: Enterprise & Budgeted ISF												
Water Utility	59								225,950	225,950	235,000	301,233
Sewer Utility	60								169,815	169,815	183,625	184,411
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								3,000	3,000	4,000	6,000
Enterprise DEBT SERVICE	70								0	0	0	0
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								398,765	398,765	422,625	491,644
TOTAL ALL EXPENDITURES (lines 58+74)	74		623,603	328,700	0	162,990	0	0	398,765	1,514,058	1,933,574	1,671,746
Regular Transfers Out	75		50,000	48,773						98,773	107,118	106,928
Internal TIF Loan / Repayment Transfers Out	76									0	0	0
Total ALL Transfers Out	77		50,000	48,773	0	0	0	0	0	98,773	107,118	106,928
Total Expenditures & Fund Transfers Out (lines 75+76)	78		673,603	377,473	0	162,990	0	0	398,765	1,612,831	2,040,692	1,778,674
Ending Fund Balance June 30	79		1,870	223,033	0	-95	0	50,000	637,501	912,309	889,740	1,039,838

* 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	323,204	101,501		75,837	0			500,542	478,027	530,688
	2								0	0	0
	3	323,204	101,501		75,837	0			500,542	478,027	530,688
	4								0	0	0
	5								0	0	0
Other City Taxes:											
	6	8,949	2,812		2,101	0			13,862	0	0
	7								0	0	0
	8								0	0	0
	9								0	0	0
	10								0	0	0
	11								0	0	0
	12		98,000						98,000	98,481	95,379
	13	8,949	100,812		2,101	0			111,862	98,481	95,379
	14	68,600							68,600	67,625	72,094
	15	9,800	100						9,900	9,600	9,918
Intergovernmental:											
	16								0	177,200	164,826
	17		152,000						152,000	150,735	153,176
	18	11,100	2,388	0	1,785	0		0	15,273	9,783	1,500
	19	8,600							8,600	9,500	10,297
	20	19,700	154,388	0	1,785	0		0	175,873	347,218	329,799
Charges for Fees & Service:											
	21							298,350	298,350	328,625	324,912
	22							188,000	188,000	208,100	208,606
	23								0	0	0
	24								0	0	0
	25								0	0	0
	26								0	0	0
	27	39,200							39,200	38,650	40,711
	28								0	0	0
	29								0	0	0
	30								0	0	0
	31								0	0	0
	32								0	0	0
	33	34,250							34,250	34,250	79,000
	34	73,450	0		0	0		486,350	559,800	609,625	653,229
	35	250						200	450	0	0
	36	109,500						100	109,600	172,400	166,103
Other Financing Sources:											
	37	9,601			86,172			3,000	98,773	107,118	106,928
	38								0	0	0
	39	9,601	0	0	86,172	0	0	3,000	98,773	107,118	106,928
	40								0	0	0
	41								0	500	551
	42	9,601	0	0	86,172	0	0	3,000	98,773	107,618	107,479
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)											
	43	623,054	356,801	0	165,895	0	0	489,650	1,635,400	1,890,594	1,964,689
	44	52,419	243,705	0	-3,000	0	50,000	546,616	889,740	1,039,838	853,823
	45	675,473	600,506	0	162,895	0	50,000	1,036,266	2,525,140	2,930,432	2,818,512

CITY OF

Logan

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	323,204	101,501		75,837	0			500,542	478,027	530,688
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	323,204	101,501		75,837	0			500,542	478,027	530,688
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	8,949	100,812		2,101	0			111,862	98,481	95,379
Licenses & Permits	7	68,600	0					0	68,600	67,625	72,094
Use of Money and Property	8	9,800	100	0	0	0	0	0	9,900	9,600	9,918
Intergovernmental	9	19,700	154,388	0	1,785	0		0	175,873	347,218	329,799
Charges for Fees & Service	10	73,450	0		0	0		486,350	559,800	609,625	653,229
Special Assessments	11	250	0		0	0		200	450	0	0
Miscellaneous	12	109,500	0		0	0		100	109,600	172,400	166,103
Sub-Total Revenues	13	613,453	356,801	0	79,723	0	0	486,650	1,536,627	1,782,976	1,857,210
Other Financing Sources:											
Total Transfers In	14	9,601	0	0	86,172	0	0	3,000	98,773	107,118	106,928
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	500	551
Total Revenues and Other Sources	17	623,054	356,801	0	165,895	0	0	489,650	1,635,400	1,890,594	1,964,689
Expenditures & Other Financing Uses											
Public Safety	18	193,352	46,950	0			0		240,302	256,358	241,604
Public Works	19	61,551	248,400	0			0		309,951	353,334	225,866
Health and Social Services	20	5,100	0	0			0		5,100	4,850	4,375
Culture and Recreation	21	262,950	16,600	0			0		279,550	363,850	233,703
Community and Economic Development	22	5,000	0	0			0		5,000	193,000	170,058
General Government	23	95,650	16,750	0			0		112,400	177,075	141,507
Debt Service	24	0	0	0	162,990		0		162,990	162,482	162,989
Capital Projects	25	0	0	0		0	0		0	0	0
Total Government Activities Expenditures	26	623,603	328,700	0	162,990	0	0		1,115,293	1,510,949	1,180,102
Business Type Proprietary: Enterprise & ISF	27							398,765	398,765	422,625	491,644
Total Gov & Bus Type Expenditures	28	623,603	328,700	0	162,990	0	0	398,765	1,514,058	1,933,574	1,671,746
Total Transfers Out	29	50,000	48,773	0	0	0	0	0	98,773	107,118	106,928
Total ALL Expenditures/Fund Transfers Out	30	673,603	377,473	0	162,990	0	0	398,765	1,612,831	2,040,692	1,778,674
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-50,549	-20,672	0	2,905	0	0	90,885	22,569	-150,098	186,015
Beginning Fund Balance July 1	33	52,419	243,705	0	-3,000	0	50,000	546,616	889,740	1,039,838	853,823
Ending Fund Balance June 30	34	1,870	223,033	0	-95	0	50,000	637,501	912,309	889,740	1,039,838

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

City Name: Logan

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							1,785	-1,785
(2) SEWER REVENUE NOTE	1,210,000	JUNE 2001	71,000	8,277	237	79,514	79,514	0
(3) JIM WOOD AQUATIC CENTER	1,500,000	SEPT 2008	95,483	18,727		114,210	50,000	64,210
(4) JIM WOOD AQUATIC CENTER	400,000	FEB 2009	34,432	4,683		39,115	36,172	2,943
(5) GO EQUIPMENT NOTE	50,000	JULY 2010	12,000	570		12,570	0	12,570
(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			212,915	32,257	237	245,409	167,471	77,938

