

14-123

Adoption of Budget and Certification of City Taxes

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

The City of: Manning County Name: CARROLL Date Budget Adopted: 2/17/2015
(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.

712-655-2176 Telephone Number Signature

County Auditor Date Stamp	January 1, 2014 Property Valuations		Last Official Census	
	Regular	2a	35,153,334	1,500
	DEBT SERVICE	3a	39,472,368	
	Ag Land	4a	707,159	
			35,153,334	
			39,472,368	

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	284,742	284,742	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	4,746	4,746	0.13500
12(13)	0.06750	Planning a Sanitary Disposal Project		0	0
12(14)	0.27000	Aviation Authority (under sec.330A.15)		0	0
12(15)	0.06750	Levee Impr. fund in special charter city		0	0
12(17)	Amt Nec	Liability, property & self insurance costs	80,000	80,000	2.27574
12(21)	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(16)	0.20500	Maintain Institution received by gift/devise		0	0
12(18)	1.00000	City Emergency Medical District		0	0
12(20)	0.27000	Support Public Library		0	0
28E.22	1.50000	Unified Law Enforcement		0	0
Total General Fund Regular Levies (5 thru 24)			369,488	369,488	
384.1	3.00375	Ag Land	2,124	2,124	3.00375
Total General Fund Tax Levies (25 + 26)			371,612	371,612	Do Not Add
Special Revenue Levies					
384.8	0.27000	Emergency (if general fund at levy limit)	9,491	9,491	0.27000
384.6	Amt Nec	Police & Fire Retirement		0	0
	Amt Nec	FICA & IPERS (if general fund at levy limit)	70,000	70,000	1.99128
Rules	Amt Nec	Other Employee Benefits	20,000	20,000	0.56894
Total Employee Benefit Levies (29,30,31)			90,000	90,000	2.56022
Sub Total Special Revenue Levies (28+32)			99,491	99,491	
Valuation					
386	As Req	With Gas & Elec	Without Gas & Elec		
	SSMID 1 (A)	(B)		0	0
	SSMID 2 (A)	(B)		0	0
	SSMID 3 (A)	(B)		0	0
	SSMID 4 (A)	(B)		0	0
	SSMID 5 (A)	(B)		0	0
	SSMID 6 (A)	(B)		0	0
	SSMID 7 (A)	(B)		0	0
Total SSMID			0	0	Do Not Add
Total Special Revenue Levies			99,491	99,491	
384.4	Amt Nec	Debt Service Levy 76.10(6)	95,000	95,000	2.40675
384.7	0.67500	Capital Projects (Capital Improv. Reserve)		0	0
Total Property Taxes (27+39+40+41)			566,103	566,103	15.74771

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.

- The prescribed Notice of Public Hearing Budget Estimate (Form 631.1) was lawfully published, or posted if applicable, and notarized, filed proof was evidenced.
- Budget hearing notices were published or posted not less than 10 days, nor more than 20 days, prior to the budget hearing.
- Adopted property taxes do not exceed published or posted amounts.
- Adopted expenditures do not exceed published or posted amounts in each of the nine program areas, or in total.
- 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

Manning

		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	455,067	451,523	18,404	36,899	90,938	67,041	1,119,872	4,801,003	5,920,875
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	678,181	1,742,934	195,386	262,959	1,303,624	1,050	4,184,134	6,042,737	10,226,871
Actual Expenditures Except End Bal (pg 12, line 259) *	3	870,723	1,729,711	179,203	246,791	296,475	0	3,322,903	5,848,527	9,171,430
Ending Fund Balance June 30 (pg 12, line 261) *	4	262,525	464,746	34,587	53,067	1,098,087	68,091	1,981,103	4,995,213	6,976,316
(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	262,525	464,746	34,587	53,067	1,098,087	68,091	1,981,103	4,995,213	6,976,316
Re-Est Revenues	6	658,409	755,246	546,469	327,104	2,460,000	300	4,747,528	6,345,973	11,093,501
Re-Est Expenditures	7	645,625	770,141	142,515	343,156	2,591,000	0	4,492,437	6,580,699	11,073,136
Ending Fund Balance	8	275,309	449,851	438,541	37,015	967,087	68,391	2,236,194	4,760,487	6,996,681
(3)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2016										
Beginning Fund Balance	9	275,309	449,851	438,541	37,015	967,087	68,391	2,236,194	4,760,487	6,996,681
Revenues	10	732,262	1,642,644	123,906	225,160	2,070,000	500	4,794,472	6,198,100	10,992,572
Expenditures	11	728,740	1,683,891	485,491	220,536	2,200,000	0	5,318,658	6,659,710	11,978,368
Ending Fund Balance	12	278,831	408,604	76,956	41,639	837,087	68,891	1,712,008	4,298,877	6,010,885

* 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		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	171,125							171,125	164,955	160,100
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	21,700							21,700	41,650	36,539
Ambulance	6	25,800							25,800	22,800	22,620
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	0	0
Animal Control	9	750							750	950	324
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	219,375	0				0		219,375	230,355	219,583
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12		215,300						215,300	189,600	466,532
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		18,000						18,000	18,000	24,342
Traffic Control and Safety	15		500						500	2,000	65
Snow Removal	16		3,000						3,000	3,000	2,974
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								0	0	0
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	0	236,800				0		236,800	212,600	493,913
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								0	0	0
TOTAL (lines 23 - 29)	30	0	0				0		0	0	0
CULTURE & RECREATION											
Library Services	31	55,945	10,000						65,945	63,200	77,389
Museum, Band and Theater	32								0	0	0
Parks	33	16,675							16,675	17,475	22,415
Recreation	34	182,195							182,195	162,395	160,591
Cemetery	35	11,400							11,400	13,800	9,457
Community Center, Zoo, & Marina	36	3,000							3,000	3,000	0
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	269,215	10,000				0		279,215	259,870	269,852

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	95,600	0
Economic Development	40			66,100	15,000					81,100	15,000	47,708
Housing and Urban Renewal	41			900,000						900,000	0	709,868
Planning & Zoning	42									0	0	0
Other Com & Econ Development	43			75,000						75,000	73,000	74,400
TOTAL (lines 39 - 44)	45		0	1,041,100	15,000			0		1,056,100	183,600	831,976
GENERAL GOVERNMENT												
Mayor, Council, & City Manager	46		7,000							7,000	7,600	6,865
Clerk, Treasurer, & Finance Adm.	47		105,050							105,050	79,400	63,650
Elections	48		1,500							1,500	0	1,197
Legal Services & City Attorney	49		6,000							6,000	8,000	5,495
City Hall & General Buildings	50		25,600							25,600	18,400	19,877
Tort Liability	51		80,000							80,000	56,000	60,290
Other General Government	52			132,000						132,000	130,000	107,703
TOTAL (lines 46 - 52)	53		225,150	132,000	0			0		357,150	299,400	265,077
DEBT SERVICE	54					220,536				220,536	343,156	246,791
Gov Capital Projects	55						2,200,000			2,200,000	2,591,000	296,475
TIF Capital Projects	56				400,000					400,000	0	0
TOTAL CAPITAL PROJECTS	57		0	0	400,000		2,200,000	0		2,600,000	2,591,000	296,475
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58		713,740	1,419,900	415,000	220,536	2,200,000	0		4,969,176	4,119,981	2,623,667
BUSINESS TYPE ACTIVITIES												
Proprietary: Enterprise & Budgeted ISF												
Water Utility	59								293,300	293,300	260,000	243,897
Sewer Utility	60								291,710	291,710	288,810	180,305
Electric Utility	61								3,200,000	3,200,000	3,100,000	3,336,721
Gas Utility	62								1,700,000	1,700,000	1,700,000	998,218
Airport	63								0	0	0	0
Landfill/Garbage	64								102,000	102,000	97,200	93,287
Transit	65								0	0	0	0
Cable TV, Internet & Telephone	66								995,000	995,000	1,059,473	824,303
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								0	0	0	91,900
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								6,582,010	6,582,010	6,505,483	5,768,631
TOTAL ALL EXPENDITURES (lines 58+74)	74		713,740	1,419,900	415,000	220,536	2,200,000	0	6,582,010	11,551,186	10,625,464	8,392,298
Regular Transfers Out	75		15,000	263,991					77,700	356,691	335,157	687,914
Internal TIF Loan / Repayment Transfers Out	76				70,491					70,491	112,515	91,218
Total ALL Transfers Out	77		15,000	263,991	70,491	0	0	0	77,700	427,182	447,672	779,132
Total Expenditures & Fund Transfers Out (lines 75+76)	78		728,740	1,683,891	485,491	220,536	2,200,000	0	6,659,710	11,978,368	11,073,136	9,171,430
Ending Fund Balance June 30	79		278,831	408,604	76,956	41,639	837,087	68,891	4,298,877	6,010,885	6,996,681	6,976,316

* 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	371,612	99,491		95,000	0			566,103	567,440	519,293
	2								0	0	0
	3	371,612	99,491		95,000	0			566,103	567,440	519,293
	4								0	0	0
	5			123,906					123,906	146,469	70,386
Other City Taxes:											
	6	0	0		0	0			0	0	0
	7								0	0	0
	8								0	0	0
	9								0	0	0
	10								0	0	0
	11								0	0	0
	12		210,000						210,000	198,000	207,616
	13	0	210,000		0	0			210,000	198,000	207,616
	14	7,625							7,625	6,625	7,129
	15	40,400	75,050				500	400	116,350	111,550	553,164
Intergovernmental:											
	16	11,300	500,000			1,200,000			1,711,300	829,500	515,788
	17		144,000						144,000	144,000	149,781
	18	21,709	24,903	0	4,169	600,000		0	650,781	106,472	67,500
	19	55,400	468,000			200,000			723,400	480,900	280,612
	20	88,409	1,136,903	0	4,169	2,000,000		0	3,229,481	1,560,872	1,013,681
Charges for Fees & Service:											
	21							326,300	326,300	282,800	292,662
	22							343,000	343,000	345,000	329,251
	23							2,900,000	2,900,000	2,850,000	2,818,225
	24							1,700,000	1,700,000	1,700,000	1,229,131
	25							0	0	0	0
	26							0	0	0	0
	27							108,000	108,000	108,000	107,382
	28							0	0	0	0
	29							0	0	0	0
	30							820,400	820,400	1,059,473	789,751
	31							0	0	0	0
	32							0	0	0	0
	33	102,000							102,000	98,000	111,598
	34	102,000	0		0	0	0	6,197,700	6,299,700	6,443,273	5,678,000
	35								0	0	480
	36	10,725	1,500						12,225	11,600	143,229
Other Financing Sources:											
	37	76,491	119,700		90,500	70,000			356,691	335,157	687,914
	38	35,000			35,491				70,491	112,515	91,218
	39	111,491	119,700	0	125,991	70,000	0	0	427,182	447,672	779,132
	40								0	1,600,000	1,254,761
	41								0	0	0
	42	111,491	119,700	0	125,991	70,000	0	0	427,182	2,047,672	2,033,893
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)											
	43	732,262	1,642,644	123,906	225,160	2,070,000	500	6,198,100	10,992,572	11,093,501	10,226,871
	44	275,309	449,851	438,541	37,015	967,087	68,391	4,760,487	6,996,681	6,976,316	5,920,875
	45	1,007,571	2,092,495	562,447	262,175	3,037,087	68,891	10,958,587	17,989,253	18,069,817	16,147,746

CITY OF Manning
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	371,612	99,491		95,000	0			566,103	567,440	519,293
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	371,612	99,491		95,000	0			566,103	567,440	519,293
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			123,906					123,906	146,469	70,386
Other City Taxes	6	0	210,000		0	0			210,000	198,000	207,616
Licenses & Permits	7	7,625	0					0	7,625	6,625	7,129
Use of Money and Property	8	40,400	75,050	0	0	0	500	400	116,350	111,550	553,164
Intergovernmental	9	88,409	1,136,903	0	4,169	2,000,000		0	3,229,481	1,560,872	1,013,681
Charges for Fees & Service	10	102,000	0		0	0		6,197,700	6,299,700	6,443,273	5,678,000
Special Assessments	11	0	0		0	0		0	0	0	480
Miscellaneous	12	10,725	1,500		0	0	0	0	12,225	11,600	143,229
Sub-Total Revenues	13	620,771	1,522,944	123,906	99,169	2,000,000	500	6,198,100	10,565,390	9,045,829	8,192,978
Other Financing Sources:											
Total Transfers In	14	111,491	119,700	0	125,991	70,000	0	0	427,182	447,672	779,132
Proceeds of Debt	15	0	0	0	0	0		0	0	1,600,000	1,254,761
Proceeds of Capital Asset Sales	16	0	0	0	0	0	0	0	0	0	0
Total Revenues and Other Sources	17	732,262	1,642,644	123,906	225,160	2,070,000	500	6,198,100	10,992,572	11,093,501	10,226,871
Expenditures & Other Financing Uses											
Public Safety	18	219,375	0	0			0		219,375	230,355	219,583
Public Works	19	0	236,800	0			0		236,800	212,600	493,913
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	269,215	10,000	0			0		279,215	259,870	269,852
Community and Economic Development	22	0	1,041,100	15,000			0		1,056,100	183,600	831,976
General Government	23	225,150	132,000	0			0		357,150	299,400	265,077
Debt Service	24	0	0	0	220,536		0		220,536	343,156	246,791
Capital Projects	25	0	0	400,000		2,200,000	0		2,600,000	2,591,000	296,475
Total Government Activities Expenditures	26	713,740	1,419,900	415,000	220,536	2,200,000	0		4,969,176	4,119,981	2,623,667
Business Type Proprietary: Enterprise & ISF	27							6,582,010	6,582,010	6,505,483	5,768,631
Total Gov & Bus Type Expenditures	28	713,740	1,419,900	415,000	220,536	2,200,000	0	6,582,010	11,551,186	10,625,464	8,392,298
Total Transfers Out	29	15,000	263,991	70,491	0	0	0	77,700	427,182	447,672	779,132
Total ALL Expenditures/Fund Transfers Out	30	728,740	1,683,891	485,491	220,536	2,200,000	0	6,659,710	11,978,368	11,073,136	9,171,430
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	3,522	-41,247	-361,585	4,624	-130,000	500	-461,610	-985,796	20,365	1,055,441
Beginning Fund Balance July 1	33	275,309	449,851	438,541	37,015	967,087	68,391	4,760,487	6,996,681	6,976,316	5,920,875
Ending Fund Balance June 30	34	278,831	408,604	76,956	41,639	837,087	68,891	4,298,877	6,010,885	6,996,681	6,976,316

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

City Name: Manning

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							4,169	-4,169
(2) Madison Street	210,000	May 2011	36,392	3,006		39,398		39,398
(3) Main Street Bricks (TIF)	125,000	August 2013	15,000	1,852		16,852	16,852	0
(4) Char-Mac TIF Loan	420,000	September 2014		18,639		18,639	18,639	0
(5) East Street	300,000	August 2013	55,000	4,747		59,747	47,876	11,871
(6) Fire Station	843,711	April 2014	50,000	20,900		70,900	23,000	47,900
(7) Fire Truck	150,000		15,000			15,000	15,000	0
(8) Sewer Revenue Bond	200,000		11,000	4,030		15,030	15,030	0
(9) Sewer Revenue Bond	800,000		40,000	9,160		49,160	49,160	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			222,392	62,334	0	284,726	189,726	95,000

