

28-264

Adoption of Budget and Certification of City Taxes

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

The City of: Masonville County Name: DELAWARE 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.

563-927-2707

Telephone Number

Signature

County Auditor Date Stamp

January 1, 2014 Property Valuations

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	2a <u>2,866,003</u>	2b <u>2,791,801</u>	127
DEBT SERVICE	3a <u>2,866,003</u>	3b <u>2,791,801</u>	
Ag Land	4a <u>65,848</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 23,215	22,614	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 5,395	5,255	52 1.88241
12(21)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462 113	110	465 0.03943
(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 28,723	27,979	
384.1	3.00375	Ag Land	26 198	198	63 3.00375
		Total General Fund Tax Levies (25 + 26)	27 28,921	28,177	Do Not Add
		Special Revenue Levies			
384.8	0.27000	Emergency (if general fund at levy limit)	28	0	64 0
384.6	Amt Nec	Police & Fire Retirement	29	0	0
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30 1,477	1,439	0.51535
Rules	Amt Nec	Other Employee Benefits	31	0	0
		Total Employee Benefit Levies (29,30,31)	32 1,477	1,439	65 0.51535
		Sub Total Special Revenue Levies (28+32)	33 1,477	1,439	
		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 1,477	1,439	
384.4	Amt Nec	Debt Service Levy 76.10(6)	40 0	0	70 0
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41	0	71 0
		Total Property Taxes (27+39+40+41)	42 30,398	29,616	72 10.53719

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

Masonville

		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	30,188	813	0	0	0	0	31,001	12,124	43,125
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	111,963	13,139	0	0	0	0	125,102	15,198	140,300
Actual Expenditures Except End Bal (pg 12, line 259) *	3	80,670	13,134	0	0	0	0	93,804	22,235	116,039
Ending Fund Balance June 30 (pg 12, line 261) *	4	61,481	818	0	0	0	0	62,299	5,087	67,386
(2)										
** Re-Estimated FY 2015										
Beginning Fund Balance	5	61,481	818	0	0	0	0	62,299	5,087	67,386
Re-Est Revenues	6	81,054	11,100	0	0	0	0	92,154	16,000	108,154
Re-Est Expenditures	7	73,556	7,500	0	0	0	0	81,056	18,827	99,883
Ending Fund Balance	8	68,979	4,418	0	0	0	0	73,397	2,260	75,657
(3)										
** Budget FY 2016										
Beginning Fund Balance	9	68,979	4,418	0	0	0	0	73,397	2,260	75,657
Revenues	10	82,127	12,642	0	0	0	0	94,769	18,500	113,269
Expenditures	11	71,398	7,500	0	0	0	0	78,898	19,827	98,725
Ending Fund Balance	12	79,708	9,560	0	0	0	0	89,268	933	90,201

* 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	4,223							4,223	4,223	4,223
Jail	2								0	0	0
Emergency Management	3	125							125	125	0
Flood Control	4								0	0	0
Fire Department	5	26,000							26,000	26,000	31,271
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	0
TOTAL (lines 1 - 10)	11	30,348	0				0		30,348	30,348	35,494
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12		1,000						1,000	1,000	7,284
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	1,000	4,000						5,000	6,200	0
Traffic Control and Safety	15								0	0	0
Snow Removal	16		2,500						2,500	2,500	5,850
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	6,100							6,100	6,100	6,064
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	7,100	7,500				0		14,600	15,800	19,198
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	200							200	200	0
TOTAL (lines 23 - 29)	30	200	0				0		200	200	0
CULTURE & RECREATION											
Library Services	31	500							500	508	0
Museum, Band and Theater	32								0	0	0
Parks	33	3,500							3,500	4,500	2,986
Recreation	34	300							300	300	256
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36	200							200	200	0
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	4,500	0				0		4,500	5,508	3,242

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	100	0
Economic Development	40		150							150	0	0
Housing and Urban Renewal	41									0	0	0
Planning & Zoning	42									0	0	0
Other Com & Econ Development	43									0	0	0
	44											
TOTAL (lines 39 - 44)	45		150	0	0			0		150	100	0
GENERAL GOVERNMENT												
Mayor, Council, & City Manager	46		4,500							4,500	4,500	4,270
Clerk, Treasurer, & Finance Adm.	47		7,600							7,600	7,600	7,209
Elections	48		1,000							1,000	1,000	1,004
Legal Services & City Attorney	49									0	0	0
City Hall & General Buildings	50		6,000							6,000	6,000	5,605
Tort Liability	51									0	0	0
Other General Government	52		10,000							10,000	10,000	15,961
TOTAL (lines 46 - 52)	53		29,100	0	0			0		29,100	29,100	34,049
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	0
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58		71,398	7,500	0	0	0	0		78,898	81,056	91,983
BUSINESS TYPE ACTIVITIES												
Proprietary: Enterprise & Budgeted ISF												
Water Utility	59									0	0	0
Sewer Utility	60								11,000	11,000	10,000	13,408
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								8,827	8,827	8,827	8,827
Enterprise CAPITAL PROJECTS	71									0	0	0
Enterprise TIF CAPITAL PROJECTS	72									0	0	0
TOTAL Business Type Expenditures (lines 59 - 73)	73								19,827	19,827	18,827	22,235
TOTAL ALL EXPENDITURES (lines 58+74)	74		71,398	7,500	0	0	0	0	19,827	98,725	99,883	114,218
Regular Transfers Out	75									0	0	1,821
Internal TIF Loan / Repayment Transfers Out	76									0	0	0
Total ALL Transfers Out	77		0	0	0	0	0	0	0	0	0	1,821
Total Expenditures & Fund Transfers Out (lines 75+76)	78		71,398	7,500	0	0	0	0	19,827	98,725	99,883	116,039
Ending Fund Balance June 30	79		79,708	9,560	0	0	0	0	933	90,201	75,657	67,386

* 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											
Taxes Levied on Property	1	28,177	1,439		0	0			29,616	29,714	31,047
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	28,177	1,439		0	0			29,616	29,714	31,047
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	744	38		0	0			782	0	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	12,000							12,000	10,000	12,128
Subtotal - Other City Taxes (lines 6 thru 12)	13	12,744	38		0	0			12,782	10,000	12,128
Licenses & Permits	14	390							390	390	400
Use of Money & Property	15	50							50	50	2,638
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	13,562
Road Use Taxes	17		11,100						11,100	11,100	11,318
Other State Grants & Reimbursements	18	1,266	65	0	0	0		0	1,331	0	3,190
Local Grants & Reimbursements	19	33,000							33,000	33,000	32,800
Subtotal - Intergovernmental (lines 16 thru 19)	20	34,266	11,165	0	0	0		0	45,431	44,100	60,870
Charges for Fees & Service:											
Water Utility	21								0	0	0
Sewer Utility	22							18,500	18,500	16,000	15,198
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	5,500							5,500	6,900	5,066
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	5,500	0		0	0	0	18,500	24,000	22,900	20,264
Special Assessments	35								0	0	0
Miscellaneous	36	1,000							1,000	1,000	11,132
Other Financing Sources:											
Regular Operating Transfers In	37								0	0	1,821
Internal TIF Loan Transfers In	38								0	0	0
Subtotal ALL Operating Transfers In	39	0	0	0	0	0	0	0	0	0	1,821
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	1,821
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43	82,127	12,642	0	0	0	0	18,500	113,269	108,154	140,300
Beginning Fund Balance July 1	44	68,979	4,418	0	0	0	0	2,260	75,657	67,386	43,125
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	151,106	17,060	0	0	0	0	20,760	188,926	175,540	183,425

CITY OF

Masonville

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	28,177	1,439		0	0			29,616	29,714	31,047
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	28,177	1,439		0	0			29,616	29,714	31,047
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	12,744	38		0	0			12,782	10,000	12,128
Licenses & Permits	7	390	0					0	390	390	400
Use of Money and Property	8	50	0	0	0	0	0	0	50	50	2,638
Intergovernmental	9	34,266	11,165	0	0	0		0	45,431	44,100	60,870
Charges for Fees & Service	10	5,500	0		0	0		18,500	24,000	22,900	20,264
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	1,000	0		0	0		0	1,000	1,000	11,132
Sub-Total Revenues	13	82,127	12,642	0	0	0	0	18,500	113,269	108,154	138,479
Other Financing Sources:											
Total Transfers In	14	0	0	0	0	0	0	0	0	0	1,821
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	82,127	12,642	0	0	0	0	18,500	113,269	108,154	140,300
Expenditures & Other Financing Uses											
Public Safety	18	30,348	0	0			0		30,348	30,348	35,494
Public Works	19	7,100	7,500	0			0		14,600	15,800	19,198
Health and Social Services	20	200	0	0			0		200	200	0
Culture and Recreation	21	4,500	0	0			0		4,500	5,508	3,242
Community and Economic Development	22	150	0	0			0		150	100	0
General Government	23	29,100	0	0			0		29,100	29,100	34,049
Debt Service	24	0	0	0	0		0		0	0	0
Capital Projects	25	0	0	0		0	0		0	0	0
Total Government Activities Expenditures	26	71,398	7,500	0	0	0	0		78,898	81,056	91,983
Business Type Proprietary: Enterprise & ISF	27							19,827	19,827	18,827	22,235
Total Gov & Bus Type Expenditures	28	71,398	7,500	0	0	0	0	19,827	98,725	99,883	114,218
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	1,821
Total ALL Expenditures/Fund Transfers Out	30	71,398	7,500	0	0	0	0	19,827	98,725	99,883	116,039
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	10,729	5,142	0	0	0	0	-1,327	14,544	8,271	24,261
Beginning Fund Balance July 1	33	68,979	4,418	0	0	0	0	2,260	75,657	67,386	43,125
Ending Fund Balance June 30	34	79,708	9,560	0	0	0	0	933	90,201	75,657	67,386

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

City Name: Masonville

Fiscal Year
2016

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Project Name	Amount of Issue	Date Certified to County Auditor	Principal Due FY 2016	Interest Due FY 2016	Bond Reg/Other Fees Due FY 2016	Total Obligation Due FY 2016	Paid from Funds OTHER THAN Current Year Property Taxes	Amount Paid by Current Year Debt Service Levy
(1) D/S BACKFILL REVENUE								0
(2) Masonville Sewer Project	108,000	03/31/99	1,680	4,321		6,001	6,001	0
(3) Masonville Sewer Project	51,000	03/31/99	791	2,035		2,826	2,826	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			2,471	6,356	0	8,827	8,827	0

AFFIDAVIT OF POSTING

City of Masonville, Iowa

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

The Notice of Public Hearing for the proposed city budget for the City of Masonville was posted on February 20, 2015 at the following locations:

Masonville City Hall 606 Gordon St

Location #1

R Place 505 Barrett St

Location #2

Masonville Post Office 504 Barrett St

Location #3

Attested to on behalf of the City of Masonville by:

[Marge Horstman](#)

Print Name

Signature

Date