

# 67-634

## Adoption of Budget and Certification of City Taxes

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

The City of: MOORHEAD County Name: MONONA Date Budget Adopted: 3/9/2015  
(Date) xxx/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.

712-886-5211  
Telephone Number

Signature

County Auditor Date Stamp

### January 1, 2014 Property Valuations

	With Gas & Electric		Without Gas & Electric		Last Official Census <div style="border: 1px solid black; padding: 5px; text-align: center;">226</div>
	Regular	2a <u>2,977,091</u>	2b	<u>2,870,466</u>	
	<b>DEBT SERVICE</b>	3a	3b		
	Ag Land	4a <u>249,047</u>	4b		

### 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 24,114	23,251	43 8.10000
<b>Non-Voted Other Permissible Levies</b>					
12(8)	0.67500	Contract for use of Bridge	6 0	0	44 0
12(10)	0.95000	Opr & Maint publicly owned Transit	7 0	0	45 0
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center	8 0	0	46 0
12(12)	0.13500	Opr & Maint of City owned Civic Center	9 0	0	47 0
12(13)	0.06750	Planning a Sanitary Disposal Project	10 0	0	48 0
12(14)	0.27000	Aviation Authority (under sec.330A.15)	11 0	0	49 0
12(15)	0.06750	Levee Impr. fund in special charter city	13 0	0	51 0
12(17)	Amt Nec	Liability, property & self insurance costs	14 16,250	15,668	52 5.45835
12(21)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462 0	0	465 0
<b>Voted Other Permissible Levies</b>					
12(1)	0.13500	Instrumental/Vocal Music Groups	15 0	0	53 0
12(2)	0.81000	Memorial Building	16 0	0	54 0
12(3)	0.13500	Symphony Orchestra	17 0	0	55 0
12(4)	0.27000	Cultural & Scientific Facilities	18 0	0	56 0
12(5)	As Voted	County Bridge	19 0	0	57 0
12(6)	1.35000	Missi or Missouri River Bridge Const.	20 0	0	58 0
12(9)	0.03375	Aid to a Transit Company	21 0	0	59 0
12(16)	0.20500	Maintain Institution received by gift/devise	22 0	0	60 0
12(18)	1.00000	City Emergency Medical District	463 0	0	466 0
12(20)	0.27000	Support Public Library	23 0	0	61 0
28E.22	1.50000	Unified Law Enforcement	24 0	0	62 0
<b>Total General Fund Regular Levies (5 thru 24)</b>			25 40,364	38,919	
384.1	3.00375	Ag Land	26 748	748	63 3.00375
<b>Total General Fund Tax Levies (25 + 26)</b>			27 41,112	39,667	<b>Do Not Add</b>
<b>Special Revenue Levies</b>					
384.8	0.27000	Emergency (if general fund at levy limit)	28 0	0	64 0
384.6	Amt Nec	Police & Fire Retirement	29 0	0	<b>Do Not Add</b>
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30 5,700	5,496	1.91462
Rules	Amt Nec	Other Employee Benefits	31 0	0	<b>Do Not Add</b>
<b>Total Employee Benefit Levies (29,30,31)</b>			32 5,700	5,496	65 1.91462
<b>Sub Total Special Revenue Levies (28+32)</b>			33 5,700	5,496	
<b>Valuation</b>					
386	As Req	<u>With Gas &amp; Elec</u>	<u>Without Gas &amp; Elec</u>		
	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
<b>Total SSMID</b>			38 0	0	<b>Do Not Add</b>
<b>Total Special Revenue Levies</b>			39 5,700	5,496	
384.4	Amt Nec	<b>Debt Service Levy 76.10(6)</b>	40 0	0	70 0
384.7	0.67500	<b>Capital Projects (Capital Improv. Reserve)</b>	41 0	0	71 0
<b>Total Property Taxes (27+39+40+41)</b>			42 46,812	45,163	72 15.47297

### 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

**MOORHEAD**

		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	44,266	25,236	0	0	0	0	69,502	179,614	249,116
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	107,916	20,627	0	0	0	0	128,543	52,595	181,138
Actual Expenditures Except End Bal (pg 12, line 259) *	3	114,969	11,277	0	0	0	0	126,246	74,877	201,123
Ending Fund Balance June 30 (pg 12, line 261) *	4	37,213	34,586	0	0	0	0	71,799	157,332	229,131
<b>(2)</b>		<b>General</b>	<b>Spec Rev</b>	<b>TIF Special Rev</b>	<b>Debt Serv</b>	<b>Capt Proj</b>	<b>Permanent</b>	<b>Tot Govt</b>	<b>Proprietary</b>	<b>Grand Total</b>
<b>** Re-Estimated FY 2015</b>										
Beginning Fund Balance	5	37,213	34,586	0	0	0	0	71,799	157,332	229,131
Re-Est Revenues	6	106,124	21,500	0	0	0	0	127,624	51,100	178,724
Re-Est Expenditures	7	111,440	13,000	0	0	0	0	124,440	66,300	190,740
Ending Fund Balance	8	31,897	43,086	0	0	0	0	74,983	142,132	217,115
<b>(3)</b>		<b>General</b>	<b>Spec Rev</b>	<b>TIF Special Rev</b>	<b>Debt Serv</b>	<b>Capt Proj</b>	<b>Permanent</b>	<b>Tot Govt</b>	<b>Proprietary</b>	<b>Grand Total</b>
<b>** Budget FY 2016</b>										
Beginning Fund Balance	9	31,897	43,086	0	0	0	0	74,983	142,132	217,115
Revenues	10	91,252	27,450	0	0	0	0	118,702	50,480	169,182
Expenditures	11	117,360	52,500	0	0	0	0	169,860	47,950	217,810
Ending Fund Balance	12	5,789	18,036	0	0	0	0	23,825	144,662	168,487

\* 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 \_\_\_\_\_ MOORHEAD \_\_\_\_\_**

**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
<hr style="border: 1px solid black;"/>			
3	TOTAL FOR FISCAL YEAR 2014	0	0

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)
<b>PUBLIC SAFETY</b>											
Police Department/Crime Prevention	1								0	0	0
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	6,700							6,700	6,500	7,399
Ambulance	6	2,000							2,000	2,000	795
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	8,700	0				0		8,700	8,500	8,194
<b>PUBLIC WORKS</b>											
Roads, Bridges, & Sidewalks	12	11,000	51,000						62,000	23,000	18,817
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	5,580							5,580	5,450	5,217
Traffic Control and Safety	15								0	0	0
Snow Removal	16	1,500	1,500						3,000	3,000	3,732
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	26,000							26,000	25,375	25,347
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	44,080	52,500				0		96,580	56,825	53,113
<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	1,800							1,800	1,710	1,710
Community Mental Health	28								0	0	0
Other Health and Social Services	29								0	0	0
TOTAL (lines 23 - 29)	30	1,800	0				0		1,800	1,710	1,710
<b>CULTURE &amp; RECREATION</b>											
Library Services	31	1,004							1,004	1,004	1,024
Museum, Band and Theater	32								0	0	0
Parks	33	15,000							15,000	17,250	18,487
Recreation	34								0	0	0
Cemetery	35	2,000							2,000	2,000	2,000
Community Center, Zoo, & Marina	36								0	0	0
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	18,004	0				0		18,004	20,254	21,511

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	1,500							1,500	1,500	1,467
Economic Development	40	226							226	226	232
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	1,726	0	0			0		1,726	1,726	1,699
<b>GENERAL GOVERNMENT</b>											
Mayor, Council, & City Manager	46	3,500							3,500	3,500	3,458
Clerk, Treasurer, & Finance Adm.	47	12,200							12,200	9,650	7,438
Elections	48	1,100							1,100	0	1,008
Legal Services & City Attorney	49	2,000							2,000	1,000	1,518
City Hall & General Buildings	50	5,000							5,000	5,000	5,592
Tort Liability	51	16,250							16,250	14,275	15,680
Other General Government	52	3,000							3,000	2,000	5,325
TOTAL (lines 46 - 52)	53	43,050	0	0			0		43,050	35,425	40,019
<b>DEBT SERVICE</b>	54								0	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
<b>TOTAL Government Activities Expenditures</b> (lines 11+22+30+38+45+53+54+57)	58	117,360	52,500	0	0	0	0		169,860	124,440	126,246
<b>BUSINESS TYPE ACTIVITIES</b>											
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>											
Water Utility	59							20,000	20,000	18,750	45,644
Sewer Utility	60							15,000	15,000	34,000	15,083
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								0	0	0
Enterprise CAPITAL PROJECTS	71								0	0	0
Enterprise TIF CAPITAL PROJECTS	72								0	0	0
<b>TOTAL Business Type Expenditures (lines 59 - 73)</b>	73							35,000	35,000	52,750	60,727
<b>TOTAL ALL EXPENDITURES (lines 58+74)</b>	74	117,360	52,500	0	0	0	0	35,000	204,860	177,190	186,973
Regular Transfers Out	75							12,950	12,950	13,550	14,150
Internal TIF Loan / Repayment Transfers Out	76								0	0	0
<b>Total ALL Transfers Out</b>	77	0	0	0	0	0	0	12,950	12,950	13,550	14,150
<b>Total Expenditures &amp; Fund Transfers Out (lines 75+78)</b>	78	117,360	52,500	0	0	0	0	47,950	217,810	190,740	201,123
<b>Ending Fund Balance June 30</b>	79	5,789	18,036	0	0	0	0	144,662	168,487	217,115	229,131

\* 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>											
Taxes Levied on Property	1	39,667	5,496		0	0			45,163	42,048	48,424
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	39,667	5,496		0	0			45,163	42,048	48,424
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	1,445	204		0	0			1,649	1,518	1,407
Utility franchise tax (Iowa Code Chapter 364.2)	7	730							730	793	882
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	13,500							13,500	18,500	15,617
Subtotal - Other City Taxes (lines 6 thru 12)	13	15,675	204		0	0			15,879	20,811	17,906
Licenses & Permits	14	600							600	800	940
Use of Money & Property	15	110						230	340	365	931
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		21,750						21,750	21,500	20,627
Other State Grants & Reimbursements	18	0	0	0	0	0		0	0	0	0
Local Grants & Reimbursements	19	10,000							10,000	11,000	10,780
Subtotal - Intergovernmental (lines 16 thru 19)	20	10,000	21,750	0	0	0		0	31,750	32,500	31,407
Charges for Fees & Service:											
Water Utility	21							17,200	17,200	17,200	17,534
Sewer Utility	22							20,100	20,100	20,100	20,647
Electric Utility	23							0	0	0	0
Gas Utility	24							0	0	0	0
Parking	25							0	0	0	0
Airport	26							0	0	0	0
Landfill/Garbage	27	22,200						0	22,200	22,200	22,991
Hospital	28							0	0	0	0
Transit	29							0	0	0	0
Cable TV, Internet & Telephone	30							0	0	0	0
Housing Authority	31							0	0	0	0
Storm Water Utility	32							0	0	0	0
Other Fees & Charges for Service	33							0	0	0	20
Subtotal - Charges for Service (lines 21 thru 33)	34	22,200	0		0	0	0	37,300	59,500	59,500	61,192
Special Assessments	35								0	0	0
Miscellaneous	36	3,000							3,000	9,150	6,188
Other Financing Sources:											
Regular Operating Transfers In	37							12,950	12,950	13,550	14,150
Internal TIF Loan Transfers In	38								0	0	0
Subtotal ALL Operating Transfers In	39	0	0	0	0	0	0	12,950	12,950	13,550	14,150
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	12,950	12,950	13,550	14,150
<b>Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, &amp; 41)</b>	43	91,252	27,450	0	0	0	0	50,480	169,182	178,724	181,138
Beginning Fund Balance July 1	44	31,897	43,086	0	0	0	0	142,132	217,115	229,131	249,116
<b>TOTAL REVENUES &amp; BEGIN BALANCE (lines 42-43)</b>	45	123,149	70,536	0	0	0	0	192,612	386,297	407,855	430,254

**CITY OF MOORHEAD**  
**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	39,667	5,496		0	0			45,163	42,048	48,424
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	39,667	5,496		0	0			45,163	42,048	48,424
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	15,675	204		0	0			15,879	20,811	17,906
Licenses & Permits	7	600	0					0	600	800	940
Use of Money and Property	8	110	0	0	0	0	0	230	340	365	931
Intergovernmental	9	10,000	21,750	0	0	0		0	31,750	32,500	31,407
Charges for Fees & Service	10	22,200	0		0	0	0	37,300	59,500	59,500	61,192
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	3,000	0		0	0	0	0	3,000	9,150	6,188
Sub-Total Revenues	13	91,252	27,450	0	0	0	0	37,530	156,232	165,174	166,988
<b>Other Financing Sources:</b>											
Total Transfers In	14	0	0	0	0	0	0	12,950	12,950	13,550	14,150
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	0
Total Revenues and Other Sources	17	91,252	27,450	0	0	0	0	50,480	169,182	178,724	181,138
<b>Expenditures &amp; Other Financing Uses</b>											
Public Safety	18	8,700	0	0			0		8,700	8,500	8,194
Public Works	19	44,080	52,500	0			0		96,580	56,825	53,113
Health and Social Services	20	1,800	0	0			0		1,800	1,710	1,710
Culture and Recreation	21	18,004	0	0			0		18,004	20,254	21,511
Community and Economic Development	22	1,726	0	0			0		1,726	1,726	1,699
General Government	23	43,050	0	0			0		43,050	35,425	40,019
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	117,360	52,500	0	0	0	0		169,860	124,440	126,246
Business Type Proprietary: Enterprise & ISF	27							35,000	35,000	52,750	60,727
Total Gov & Bus Type Expenditures	28	117,360	52,500	0	0	0	0	35,000	204,860	177,190	186,973
Total Transfers Out	29	0	0	0	0	0	0	12,950	12,950	13,550	14,150
Total ALL Expenditures/Fund Transfers Out	30	117,360	52,500	0	0	0	0	47,950	217,810	190,740	201,123
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-26,108	-25,050	0	0	0	0	2,530	-48,628	-12,016	-19,985
Beginning Fund Balance July 1	33	31,897	43,086	0	0	0	0	142,132	217,115	229,131	249,116
Ending Fund Balance June 30	34	5,789	18,036	0	0	0	0	144,662	168,487	217,115	229,131

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

City Name: MOORHEAD

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)						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









