

61-579

Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2016 - ENDING JUNE 30, 2017

Resolution No.: 8032016

The City of: Macksburg

County Name: MADISON

Date Budget Adopted: 3/7/2016

(Date) xx/xx/xxxx

The below-signed certifies that the City Council, on the date stated above, lawfully approved the named resolution adopting a budget for next fiscal year, as summarized on this and the supporting pages. Attached is Long Term Debt Schedule Form 703 which lists any and all of the debt service obligations of the City.

641-768-2468

Telephone Number

Signature

County Auditor Date Stamp

January 1, 2015 Property Valuations

With Gas & Electric

Without Gas & Electric

Last Official Census

Regular

2a

2,750,443

2b

2,658,029

113

DEBT SERVICE

3a

3b

Ag Land

4a

674,911

TAXES LEVIED

Code Sec.	Dollar Limit	Purpose	(A)		(B)		(C)
			Request with Utility Replacement	Property Taxes Levied	Rate		
384.1	8.10000	Regular General levy	5	22,279	21,530	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	1,500	1,450	52	0.54537
12(21)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462	615	594	465	0.22360
(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	24,394	23,574		
384.1	3.00375	Ag Land	26	0	0	63	0
		Total General Fund Tax Levies (25 + 26)	27	24,394	23,574		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		0		0
Rules	Amt Nec	Other Employee Benefits	31		0		0
		Total Employee Benefit Levies (29,30,31)	32	0	0	65	0
		Sub Total Special Revenue Levies (28+32)	33	0	0		
		Valuation					
386	As Req	With Gas & Elec					
		Without Gas & Elec					
		(A)	(B)				
		SSMID 1	34		0	66	0
		SSMID 2	35		0	67	0
		SSMID 3	36		0	68	0
		SSMID 4	37		0	69	0
		SSMID 5	555		0	565	0
		SSMID 6	556		0	566	0
		SSMID 7	1177		0		0
		Total SSMID	38	0	0		Do Not Add
		Total Special Revenue Levies	39	0	0		
384.4	Amt Nec	Debt Service Levy	40	76.10(6)	0	70	0
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41		0	71	0
		Total Property Taxes (27+39+40+41)	42	24,394	23,574	72	8.86897

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) Number of the resolution adopting the budget has been included at the top of this form.
- 6) The budget file uploaded to the SUBMIT Area matched the paper copy certified by the city to this office.
- 7) The long term debt schedule (Form 703) shows sufficient payment amounts to pay the G.O. debt certified by the city to this office.

(County Auditor)

Fund Balance Worksheet for City of **Macksburg**

		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 2015										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	56,265	0	0	0	0	0	56,265	0	56,265
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	36,162	7,721	0	0	0	0	43,883	0	43,883
Actual Expenditures Except End Bal (pg 12, line 259) *	3	12,643	7,295	6,374	0	0	0	26,312	0	26,312
Ending Fund Balance June 30 (pg 12, line 261) *	4	79,784	426	-6,374	0	0	0	73,836	0	73,836
(2)										
** Re-Estimated FY 2016										
Beginning Fund Balance	5	79,784	426	-6,374	0	0	0	73,836	0	73,836
Re-Est Revenues	6	31,341	7,500	0	0	0	0	38,841	0	38,841
Re-Est Expenditures	7	34,560	7,111	0	0	0	0	41,671	0	41,671
Ending Fund Balance	8	76,565	815	-6,374	0	0	0	71,006	0	71,006
(3)										
** Budget FY 2017										
Beginning Fund Balance	9	76,565	815	-6,374	0	0	0	71,006	0	71,006
Revenues	10	33,320	7,500	0	0	0	0	40,820	0	40,820
Expenditures	11	60,730	7,111	0	0	0	0	67,841	0	67,841
Ending Fund Balance	12	49,155	1,204	-6,374	0	0	0	43,985	0	43,985

* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2015

** The remaining two sections are filled in by the software once ALL worksheets are completed.

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2017

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 2017 (J)	RE-ESTIMATED 2016 (K)	ACTUAL 2015 (L)
PUBLIC SAFETY											
Police Department/Crime Prevention	1								0	0	0
Jail	2								0	0	0
Emergency Management	3	615							615	615	615
Flood Control	4								0	0	0
Fire Department	5	618							618	618	0
Ambulance	6								0	0	0
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	0	0
Animal Control	9	250							250	0	0
Other Public Safety	10	2,430							2,430	0	0
TOTAL (lines 1 - 10)	11	3,913	0				0		3,913	1,233	615
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	30,000	7,111						37,111	17,111	8,995
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	4,700							4,700	4,700	4,530
Traffic Control and Safety	15								0	0	0
Snow Removal	16	1,000							1,000	0	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	1,966							1,966	701	633
Other Public Works	21								0	0	1,666
TOTAL (lines 12 - 21)	22	37,666	7,111				0		44,777	22,512	15,824
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	326							326	326	226
Museum, Band and Theater	32								0	0	0
Parks	33	8,000							8,000	8,000	1,923
Recreation	34								0	0	0
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36								0	0	0
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	8,326	0				0		8,326	8,326	2,149

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2017

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 2017 (J)	RE-ESTIMATED 2016 (K)	ACTUAL 2015 (L)
COMMUNITY & ECONOMIC DEVELOPMENT												
Community Beautification	39									0	0	1,350
Economic Development	40									0	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		0	0	0			0		0	0	1,350
GENERAL GOVERNMENT												
Mayor, Council, & City Manager	46		1,800							1,800	1,700	1,367
Clerk, Treasurer, & Finance Adm.	47		5,500							5,500	4,000	1,599
Elections	48									0	525	0
Legal Services & City Attorney	49		1,600							1,600	1,500	947
City Hall & General Buildings	50		375							375	375	918
Tort Liability	51		1,550							1,550	1,500	1,505
Other General Government	52									0	0	38
TOTAL (lines 46 - 52)	53		10,825	0	0			0		10,825	9,600	6,374
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		60,730	7,111	0	0	0	0		67,841	41,671	26,312
BUSINESS TYPE ACTIVITIES												
Proprietary: Enterprise & Budgeted ISF												
Water Utility	59									0	0	0
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									0	0	0
Enterprise CAPITAL PROJECTS	71									0	0	0
Enterprise TIF CAPITAL PROJECTS	72									0	0	0
TOTAL Business Type Expenditures (lines 59 - 73)	73								0	0	0	0
TOTAL ALL EXPENDITURES (lines 58+74)	74		60,730	7,111	0	0	0	0		67,841	41,671	26,312
Regular Transfers Out	75									0	0	0
Internal TIF Loan / Repayment Transfers Out	76									0	0	0
Total ALL Transfers Out	77		0	0	0	0	0	0		0	0	0
Total Expenditures & Fund Transfers Out (lines 75+76)	78		60,730	7,111	0	0	0	0		67,841	41,671	26,312
Ending Fund Balance June 30	79		49,155	1,204	-6,374	0	0	0		43,985	71,006	73,836

* 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 2017

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2017 (J)	RE-ESTIMATED 2016 (K)	ACTUAL 2015 (L)
REVENUES & OTHER FINANCING SOURCES											
Taxes Levied on Property	1	23,574	0		0	0			23,574	22,249	26,635
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	23,574	0		0	0			23,574	22,249	26,635
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	820	0		0	0			820	810	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	8,429							8,429	7,649	8,428
Subtotal - Other City Taxes (lines 6 thru 12)	13	9,249	0		0	0			9,249	8,459	8,428
Licenses & Permits	14	390							390	390	390
Use of Money & Property	15	107							107	107	107
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		7,500						7,500	7,500	7,721
Other State Grants & Reimbursements	18	0	0	0	0	0		0	0	0	0
Local Grants & Reimbursements	19								0	0	0
Subtotal - Intergovernmental (lines 16 thru 19)	20	0	7,500	0	0	0		0	7,500	7,500	7,721
Charges for Fees & Service:											
Water Utility	21								0	0	0
Sewer Utility	22								0	0	0
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								0	136	0
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	0	0		0	0	0	0	0	136	0
Special Assessments	35								0	0	0
Miscellaneous	36								0	0	602
Other Financing Sources:											
Regular Operating Transfers In	37								0	0	0
Internal TIF Loan Transfers In	38								0	0	0
Subtotal ALL Operating Transfers In	39	0	0	0	0	0	0	0	0	0	0
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	0
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43	33,320	7,500	0	0	0	0	0	40,820	38,841	43,883
Beginning Fund Balance July 1	44	76,565	815	-6,374	0	0	0	0	71,006	73,836	56,265
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	109,885	8,315	-6,374	0	0	0	0	111,826	112,677	100,148

CITY OF Macksburg
ADOPTED BUDGET SUMMARY
YEAR ENDED JUNE 30, 2017

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2017 (J)	RE-ESTIMATED 2016 (K)	ACTUAL 2015 (L)
Revenues & Other Financing Sources											
Taxes Levied on Property	1	23,574	0		0	0			23,574	22,249	26,635
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	23,574	0		0	0			23,574	22,249	26,635
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	9,249	0		0	0			9,249	8,459	8,428
Licenses & Permits	7	390	0		0	0		0	390	390	390
Use of Money and Property	8	107	0	0	0	0	0	0	107	107	107
Intergovernmental	9	0	7,500	0	0	0		0	7,500	7,500	7,721
Charges for Fees & Service	10	0	0		0	0	0	0	0	136	0
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	0	0		0	0	0	0	0	0	602
Sub-Total Revenues	13	33,320	7,500	0	0	0	0	0	40,820	38,841	43,883
Other Financing Sources:											
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	0	0
Proceeds of Capital Asset Sales	16	0	0	0	0	0	0	0	0	0	0
Total Revenues and Other Sources	17	33,320	7,500	0	0	0	0	0	40,820	38,841	43,883
Expenditures & Other Financing Uses											
Public Safety	18	3,913	0	0			0		3,913	1,233	615
Public Works	19	37,666	7,111	0			0		44,777	22,512	15,824
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	8,326	0	0			0		8,326	8,326	2,149
Community and Economic Development	22	0	0	0			0		0	0	1,350
General Government	23	10,825	0	0			0		10,825	9,600	6,374
Debt Service	24	0	0	0	0		0		0	0	0
Capital Projects	25	0	0	0		0			0	0	0
Total Government Activities Expenditures	26	60,730	7,111	0	0	0	0		67,841	41,671	26,312
Business Type Proprietary: Enterprise & ISF	27							0	0	0	0
Total Gov & Bus Type Expenditures	28	60,730	7,111	0	0	0	0	0	67,841	41,671	26,312
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	60,730	7,111	0	0	0	0	0	67,841	41,671	26,312
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31										
	32	-27,410	389	0	0	0	0	0	-27,021	-2,830	17,571
Beginning Fund Balance July 1	33	76,565	815	-6,374	0	0	0	0	71,006	73,836	56,265
Ending Fund Balance June 30	34	49,155	1,204	-6,374	0	0	0	0	43,985	71,006	73,836

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

City Name: **Macksburg**

Fiscal Year
2017

Project Name (A)	Amount of Issue (B)	Type of Debt Obligation (C)	Date Certified to County Auditor (D)	Debt Resolution Number (E)	Principal Due FY 2017 (F)	Interest Due FY 2017 +(G)	Bond Reg./ Paying Agent Fees Due FY 2017 +(H)	Total Obligation Due FY 2017 =(I)	Paid from Funds OTHER THAN Current Year Debt Service Taxes =(J)	Amount Paid Current Year Debt Service Levy =(K)
(1)		NO SELECTION						0		0
(2)		NO SELECTION						0		0
(3)		NO SELECTION						0		0
(4)		NO SELECTION						0		0
(5)		NO SELECTION						0		0
(6)		NO SELECTION						0		0
(7)		NO SELECTION						0		0
(8)		NO SELECTION						0		0
(9)		NO SELECTION						0		0
(10)		NO SELECTION						0		0
(11)		NO SELECTION						0		0
(12)		NO SELECTION						0		0
(13)		NO SELECTION						0		0
(14)		NO SELECTION						0		0
(15)		NO SELECTION						0		0
(16)		NO SELECTION						0		0
(17)		NO SELECTION						0		0
(18)		NO SELECTION						0		0
(19)		NO SELECTION						0		0
(20)		NO SELECTION						0		0
(21)		NO SELECTION						0		0
(22)		NO SELECTION						0		0
(23)		NO SELECTION						0		0
(24)		NO SELECTION						0		0
(25)		NO SELECTION						0		0
(26)		NO SELECTION						0		0
(27)		NO SELECTION						0		0
(28)		NO SELECTION						0		0
(29)		NO SELECTION						0		0
(30)		NO SELECTION						0		0
TOTALS					0	0	0	0	0	0

AFFIDAVIT OF POSTING

City of Macksburg, Iowa

FISCAL YEAR BEGINNING JULY 1, 2016 - ENDING JUNE 30, 2017

The Notice of Public Hearing for the proposed city budget for the City of Macksburg was posted on February 25, 2016 at the following locations:

*One of the three posted notices is included with this form.

Location #1

Location #2

Location #3

Attested to on behalf of the City of Macksburg by:

[Tricia Gardner](#)

Print Name

Signature

Date

