

57-542

Adoption of Budget and Certification of City Taxes

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

The City of: Coggon County Name: LINN Date Budget Adopted: 3/10/2015
(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.

319-435-2314
Telephone Number

Signature

County Auditor Date Stamp

January 1, 2014 Property Valuations

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	2a <u>17,417,996</u>	2b <u>17,353,276</u>	658
DEBT SERVICE	3a <u>17,417,996</u>	3b <u>17,353,276</u>	
Ag Land	4a <u>110,995</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	5 141,086	140,562	43 8.10000
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 28,000	27,896	52 1.60753
12(21)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462	0	465 0
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	23	0	466 0
12(20)	0.27000	Support Public Library	463	0	61 0
28E.22	1.50000	Unified Law Enforcement	24	0	62 0
Total General Fund Regular Levies (5 thru 24)			25 169,086	168,458	
384.1	3.00375	Ag Land	26 333	333	63 3.00375
Total General Fund Tax Levies (25 + 26)			27 169,419	168,791	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 20,207	20,132	1.16012
Rules	Amt Nec	Other Employee Benefits	31	0	0
Total Employee Benefit Levies (29,30,31)			32 20,207	20,132	65 1.16012
Sub Total Special Revenue Levies (28+32)			33 20,207	20,132	
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 20,207	20,132	
384.4	Amt Nec	Debt Service Levy 76.10(6)	40 33,375	33,251	70 1.91612
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41	0	71 0
Total Property Taxes (27+39+40+41)			42 223,001	222,174	72 12.78377

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

Coggon

		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	62,132	254,429	0	9,116	0	0	325,677	116,408	442,085
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	245,231	158,382	0	107,289	5,365	0	516,267	245,176	761,443
Actual Expenditures Except End Bal (pg 12, line 259) *	3	246,223	202,697	0	106,100	5,772	0	560,792	144,049	704,841
Ending Fund Balance June 30 (pg 12, line 261) *	4	61,140	210,114	0	10,305	-407	0	281,152	217,535	498,687
(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	61,140	210,114	0	10,305	-407	0	281,152	217,535	498,687
Re-Est Revenues	6	235,923	151,266	0	109,400	275,000	0	771,589	213,000	984,589
Re-Est Expenditures	7	229,333	187,507	0	104,100	240,000	0	760,940	147,779	908,719
Ending Fund Balance	8	67,730	173,873	0	15,605	34,593	0	291,801	282,756	574,557
(3)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2016										
Beginning Fund Balance	9	67,730	173,873	0	15,605	34,593	0	291,801	282,756	574,557
Revenues	10	221,611	166,309	0	106,350	4,000,000	0	4,494,270	217,440	4,711,710
Expenditures	11	213,812	152,692	0	0	4,000,000	0	4,366,504	180,247	4,546,751
Ending Fund Balance	12	75,529	187,490	0	121,955	34,593	0	419,567	319,949	739,516

* 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 Coggon

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.	<input style="width: 100px;" type="text" value="0"/>	<u>0</u>
2 <u>Support of a Local Emerg.Mgmt.Comm.</u>	0	0
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)
PUBLIC SAFETY											
Police Department/Crime Prevention	1	16,360							16,360	16,700	15,131
Jail	2								0	0	0
Emergency Management	3								0	14,300	14,527
Flood Control	4								0	0	0
Fire Department	5	20,784							20,784	15,032	31,776
Ambulance	6								0	0	0
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	0	0
Animal Control	9	1,260							1,260	1,200	574
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	38,404	0				0		38,404	47,232	62,008
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	10,500	45,510						56,010	122,386	121,425
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	8,000	5,000						13,000	14,000	7,000
Traffic Control and Safety	15								0	0	0
Snow Removal	16		12,000						12,000	10,000	16,877
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	35,300							35,300	32,000	31,193
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	53,800	62,510				0		116,310	178,386	176,495
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	7,480							7,480	7,479	0
TOTAL (lines 23 - 29)	30	7,480	0				0		7,480	7,479	0
CULTURE & RECREATION											
Library Services	31	34,778	13,407						48,185	37,182	36,480
Museum, Band and Theater	32								0	0	0
Parks	33	12,600							12,600	12,846	12,330
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	47,378	13,407				0		60,785	50,028	48,810

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	0	0
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								0	0	0
TOTAL (lines 39 - 44)	45	0	0	0			0		0	0	0
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46	3,200	300						3,500	2,000	2,855
Clerk, Treasurer, & Finance Adm.	47	17,000	6,500						23,500	26,972	17,763
Elections	48	1,500							1,500	1,500	1,608
Legal Services & City Attorney	49	3,000							3,000	4,000	534
City Hall & General Buildings	50								0	1,000	0
Tort Liability	51	28,000							28,000	18,000	29,596
Other General Government	52	14,050							14,050	7,968	20,867
TOTAL (lines 46 - 52)	53	66,750	6,800	0			0		73,550	61,440	73,223
DEBT SERVICE	54								0	104,100	106,100
Gov Capital Projects	55					4,000,000			4,000,000	240,000	5,772
TIF Capital Projects	56								0	0	0
TOTAL CAPITAL PROJECTS	57	0	0	0		4,000,000	0		4,000,000	240,000	5,772
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58	213,812	82,717	0	0	4,000,000	0		4,296,529	688,665	472,408
BUSINESS TYPE ACTIVITIES											
Proprietary: Enterprise & Budgeted ISF											
Water Utility	59							98,396	98,396	87,779	67,945
Sewer Utility	60							81,851	81,851	60,000	72,710
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							0	0	0	0
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							180,247	180,247	147,779	140,655
TOTAL ALL EXPENDITURES (lines 58+74)	74	213,812	82,717	0	0	4,000,000	0	180,247	4,476,776	836,444	613,063
Regular Transfers Out	75		69,975						69,975	72,275	91,778
Internal TIF Loan / Repayment Transfers Out	76								0	0	0
Total ALL Transfers Out	77	0	69,975	0	0	0	0	0	69,975	72,275	91,778
Total Expenditures & Fund Transfers Out (lines 75+78)	78	213,812	152,692	0	0	4,000,000	0	180,247	4,546,751	908,719	704,841
Ending Fund Balance June 30	79	75,529	187,490	0	121,955	34,593	0	319,949	739,516	574,557	498,687

* 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	168,791	20,132		33,251	0			222,174	213,015	192,278
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	168,791	20,132		33,251	0			222,174	213,015	192,278
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	628	75		124	0			827	929	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		80,650						80,650	74,400	76,679
Subtotal - Other City Taxes (lines 6 thru 12)	13	628	80,725		124	0			81,477	75,329	76,679
Licenses & Permits	14	1,412							1,412	0	1,100
Use of Money & Property	15	200	2,942						3,142	30,000	3,079
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	15,256
Road Use Taxes	17		62,510						62,510	59,220	65,704
Other State Grants & Reimbursements	18	830	0	0	0	0		0	830	275,950	3,482
Local Grants & Reimbursements	19	11,500			3,000				14,500	10,500	16,680
Subtotal - Intergovernmental (lines 16 thru 19)	20	12,330	62,510	0	3,000	0		0	77,840	345,670	101,122
Charges for Fees & Service:											
Water Utility	21							49,800	49,800	48,000	54,575
Sewer Utility	22							167,640	167,640	165,000	172,398
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	36,250							36,250	33,300	34,258
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	575
Subtotal - Charges for Service (lines 21 thru 33)	34	36,250	0	0	0	0	0	217,440	253,690	246,300	261,806
Special Assessments	35								0	0	0
Miscellaneous	36	2,000							2,000	2,000	33,601
Other Financing Sources:											
Regular Operating Transfers In	37				69,975				69,975	72,275	91,778
Internal TIF Loan Transfers In	38								0	0	0
Subtotal ALL Operating Transfers In	39	0	0	0	69,975	0	0	0	69,975	72,275	91,778
Proceeds of Debt (Excluding TIF Internal Borrowing)	40					4,000,000			4,000,000	0	0
Proceeds of Capital Asset Sales	41								0	0	0
Subtotal-Other Financing Sources (lines 38 thru 40)	42	0	0	0	69,975	4,000,000	0	0	4,069,975	72,275	91,778
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43	221,611	166,309	0	106,350	4,000,000	0	217,440	4,711,710	984,589	761,443
Beginning Fund Balance July 1	44	67,730	173,873	0	15,605	34,593	0	282,756	574,557	498,687	442,085
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	289,341	340,182	0	121,955	4,034,593	0	500,196	5,286,267	1,483,276	1,203,528

CITY OF

Coggon

ADOPTED BUDGET SUMMARY

YEAR ENDED JUNE 30, 2016

Fiscal Years

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2016	RE-ESTIMATED 2015	ACTUAL 2014
		(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
Revenues & Other Financing Sources											
Taxes Levied on Property	1	168,791	20,132		33,251	0			222,174	213,015	192,278
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	168,791	20,132		33,251	0			222,174	213,015	192,278
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	628	80,725		124	0			81,477	75,329	76,679
Licenses & Permits	7	1,412	0					0	1,412	0	1,100
Use of Money and Property	8	200	2,942	0	0	0	0	0	3,142	30,000	3,079
Intergovernmental	9	12,330	62,510	0	3,000	0		0	77,840	345,670	101,122
Charges for Fees & Service	10	36,250	0		0	0		217,440	253,690	246,300	261,806
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	2,000	0		0	0		0	2,000	2,000	33,601
Sub-Total Revenues	13	221,611	166,309	0	36,375	0	0	217,440	641,735	912,314	669,665
Other Financing Sources:											
Total Transfers In	14	0	0	0	69,975	0	0	0	69,975	72,275	91,778
Proceeds of Debt	15	0	0	0	0	4,000,000		0	4,000,000	0	0
Proceeds of Capital Asset Sales	16	0	0	0	0	0	0	0	0	0	0
Total Revenues and Other Sources	17	221,611	166,309	0	106,350	4,000,000	0	217,440	4,711,710	984,589	761,443
Expenditures & Other Financing Uses											
Public Safety	18	38,404	0	0			0		38,404	47,232	62,008
Public Works	19	53,800	62,510	0			0		116,310	178,386	176,495
Health and Social Services	20	7,480	0	0			0		7,480	7,479	0
Culture and Recreation	21	47,378	13,407	0			0		60,785	50,028	48,810
Community and Economic Development	22	0	0	0			0		0	0	0
General Government	23	66,750	6,800	0			0		73,550	61,440	73,223
Debt Service	24	0	0	0	0		0		0	104,100	106,100
Capital Projects	25	0	0	0		4,000,000	0		4,000,000	240,000	5,772
Total Government Activities Expenditures	26	213,812	82,717	0	0	4,000,000	0		4,296,529	688,665	472,408
Business Type Proprietary: Enterprise & ISF	27							180,247	180,247	147,779	140,655
Total Gov & Bus Type Expenditures	28	213,812	82,717	0	0	4,000,000	0	180,247	4,476,776	836,444	613,063
Total Transfers Out	29	0	69,975	0	0	0	0	0	69,975	72,275	91,778
Total ALL Expenditures/Fund Transfers Out	30	213,812	152,692	0	0	4,000,000	0	180,247	4,546,751	908,719	704,841
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31										
	32	7,799	13,617	0	106,350	0	0	37,193	164,959	75,870	56,602
Beginning Fund Balance July 1	33	67,730	173,873	0	15,605	34,593	0	282,756	574,557	498,687	442,085
Ending Fund Balance June 30	34	75,529	187,490	0	121,955	34,593	0	319,949	739,516	574,557	498,687

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

City Name: Coggon

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) 2009 Linn Street Project	600,000	05/2009	60,000	9,975	300	70,275	70,275	0
(3) 2009 Fire Station Project	380,000	03/2009	25,000	11,175	200	36,375	3,000	33,375
(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			85,000	21,150	500	106,650	73,275	33,375

