

47-440

Adoption of Budget and Certification of City Taxes

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

The City of: Ida Grove County Name: IDA 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.

(712) 364-2428
Telephone Number

Signature

County Auditor Date Stamp		January 1, 2014 Property Valuations				Last Official Census
		With Gas & Electric		Without Gas & Electric		
Regular	2a	68,687,357	2b	65,489,521	2,142	
DEBT SERVICE	3a	71,585,961	3b	68,388,125		
Ag Land	4a	361,098				

Code Sec.	Dollar Limit	Purpose	(A) Request with Utility Replacement		(B) Property Taxes Levied		(C) Rate	
384.1	8.10000	Regular General levy	5	556,368	530,465	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	9,273	8,841	47	0.13500	
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	41,518	39,585	52	0.60445	
12(21)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462	10,382	9,899	465	0.15115	
(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	103,031	98,234	62	1.50000	
Total General Fund Regular Levies (5 thru 24)			25	720,572	687,024			
384.1	3.00375	Ag Land	26	1,085	1,085	63	3.00375	
Total General Fund Tax Levies (25 + 26)			27	721,657	688,109		Do Not Add	
Special Revenue Levies								
384.8	0.27000	Emergency (if general fund at levy limit)	28	18,546	17,682	64	0.27000	
384.6	Amt Nec	Police & Fire Retirement	29		0		0	
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30	54,546	52,007		0.79412	
Rules	Amt Nec	Other Employee Benefits	31	79,124	75,440		1.15194	
Total Employee Benefit Levies (29,30,31)			32	133,670	127,447	65	1.94606	
Sub Total Special Revenue Levies (28+32)			33	152,216	145,129			
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	152,216	145,129			
384.4	Amt Nec	Debt Service Levy 76.10(6)	40	61,771	59,011	70	0.86289	
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41		0	71	0	
Total Property Taxes (27+39+40+41)			42	935,644	892,249	72	13.56955	

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.

Fund Balance Worksheet for City of **Ida Grove**

		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	252,201	1,058,138	169,364	-19,432	-315,961	0	1,144,310	266,545	1,410,855	
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	1,255,572	530,896	88,819	224,001	129,445	0	2,228,733	596,273	2,825,006	
Actual Expenditures Except End Bal (pg 12, line 259) *	3	1,184,497	596,310	120,897	204,051	91,199	0	2,196,954	696,303	2,893,257	
Ending Fund Balance June 30 (pg 12, line 261) *	4	323,276	992,724	137,286	518	-277,715	0	1,176,089	166,515	1,342,604	
(2)											
** Re-Estimated FY 2015											
Beginning Fund Balance	5	323,276	992,724	137,286	518	-277,715	0	1,176,089	166,515	1,342,604	
Re-Est Revenues	6	1,120,890	608,228	113,393	102,509	1,770,000	0	3,715,020	1,864,101	5,579,121	
Re-Est Expenditures	7	1,274,796	837,438	91,182	242,759	1,769,298	0	4,215,473	1,339,032	5,554,505	
Ending Fund Balance	8	169,370	763,514	159,497	-139,732	-277,013	0	675,636	691,584	1,367,220	
(3)											
** Budget FY 2016											
Beginning Fund Balance	9	169,370	763,514	159,497	-139,732	-277,013	0	675,636	691,584	1,367,220	
Revenues	10	1,165,814	640,732	82,253	191,752	2,987,000	0	5,067,551	1,274,031	6,341,582	
Expenditures	11	1,258,037	828,133	81,548	273,802	2,837,000	0	5,278,520	1,154,524	6,433,044	
Ending Fund Balance	12	77,147	576,113	160,202	-221,782	-127,013	0	464,667	811,091	1,275,758	

* 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 _____ **Ida Grove**

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 <u>Support of a Local Emerg.Mgmt.Comm.</u>	10,382	9,899
3 TOTAL FOR FISCAL YEAR 2014	10,382	9,899

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	334,919							334,919	310,614	301,742
Jail	2								0	0	0
Emergency Management	3	10,382							10,382	10,382	144,240
Flood Control	4	18,288	1,439						19,727	22,384	13,079
Fire Department	5	93,247	2,713						95,960	134,719	101,414
Ambulance	6	1,602							1,602	1,478	672
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	0	0
Animal Control	9	530							530	530	338
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	458,968	4,152				0		463,120	480,107	561,485
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	96,077	247,106						343,183	348,352	365,130
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	60,000							60,000	55,500	56,790
Traffic Control and Safety	15								0	0	0
Snow Removal	16								0	0	0
Highway Engineering	17								0	0	0
Street Cleaning	18								0	0	0
Airport (if not Enterprise)	19	17,043							17,043	34,202	26,014
Garbage (if not Enterprise)	20	700							700	700	1,428
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	173,820	247,106				0		420,926	438,754	449,362
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	4,958							4,958	4,958	4,886
TOTAL (lines 23 - 29)	30	4,958	0				0		4,958	4,958	4,886
CULTURE & RECREATION											
Library Services	31	88,634	17,421						106,055	98,717	91,733
Museum, Band and Theater	32								0	0	0
Parks	33	65,757	15,022						80,779	62,991	103,207
Recreation	34	270,988	22,744						293,732	258,688	268,698
Cemetery	35	2,800							2,800	2,800	2,800
Community Center, Zoo, & Marina	36								0	0	0
Other Culture and Recreation	37								0	2,800	0
TOTAL (lines 31 - 37)	38	428,179	55,187				0		483,366	425,996	466,438

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending **2016**

Fiscal Years

GOVERNMENT ACTIVITIES CONT. (A)	(B)	Fiscal Year Ending 2016						Fiscal Years			
		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	2,000							2,000	0	0
Economic Development	40								0	0	0
Housing and Urban Renewal	41								0	0	4,000
Planning & Zoning	42								0	0	0
Other Com & Econ Development	43								0	0	0
	44								0	0	0
TOTAL (lines 39 - 44)	45	2,000	0	0				0	2,000	0	4,000
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46	27,500	1,044						28,544	28,484	20,583
Clerk, Treasurer, & Finance Adm.	47	92,053	31,326						123,379	135,453	126,819
Elections	48	1,300							1,300	1,300	1,245
Legal Services & City Attorney	49	10,000							10,000	6,500	5,864
City Hall & General Buildings	50	20,050	613						20,663	22,496	16,668
Tort Liability	51	18,209							18,209	19,686	4,596
Other General Government	52								0	0	0
TOTAL (lines 46 - 52)	53	169,112	32,983	0				0	202,095	213,919	175,775
DEBT SERVICE	54				273,802				273,802	306,385	204,051
Gov Capital Projects	55					2,837,000			2,837,000	1,769,298	91,199
TIF Capital Projects	56								0	0	0
TOTAL CAPITAL PROJECTS	57	0	0	0		2,837,000		0	2,837,000	1,769,298	91,199
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58	1,237,037	339,428	0	273,802	2,837,000		0	4,687,267	3,639,417	1,957,196
BUSINESS TYPE ACTIVITIES											
Proprietary: Enterprise & Budgeted ISF											
Water Utility	59						671,601		671,601	650,949	260,993
Sewer Utility	60						247,723		247,723	452,883	202,366
Electric Utility	61								0	0	0
Gas Utility	62								0	0	0
Airport	63								0	0	0
Landfill/Garbage	64						168,200		168,200	168,200	165,944
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							1,087,524	1,087,524	1,272,032	629,303
TOTAL ALL EXPENDITURES (lines 58+74)	74	1,237,037	339,428	0	273,802	2,837,000		0	1,087,524	5,774,791	2,586,499
Regular Transfers Out	75	21,000	488,705						67,000	576,705	615,500
Internal TIF Loan / Repayment Transfers Out	76			81,548					81,548	27,556	116,897
Total ALL Transfers Out	77	21,000	488,705	81,548	0	0	0	67,000	658,253	643,056	306,758
Total Expenditures & Fund Transfers Out (lines 75+78)	78	1,258,037	828,133	81,548	273,802	2,837,000		0	1,154,524	5,554,505	2,893,257
Ending Fund Balance June 30	79	77,147	576,113	160,202	-221,782	-127,013		0	811,091	1,367,220	1,342,604

* 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)	(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											
	1	688,109	145,129		59,011	0			892,249	889,251	896,182
	2								0	0	0
	3	688,109	145,129		59,011	0			892,249	889,251	896,182
	4								0	0	0
	5			82,253					82,253	85,837	88,819
Other City Taxes:											
	6	33,548	7,087		2,760	0			43,395	0	0
	7								0	0	0
	8								0	0	0
	9								0	0	0
	10								0	0	0
	11	40,000							40,000	74,000	34,708
	12		186,556						186,556	181,000	187,606
	13	73,548	193,643		2,760	0			269,951	255,000	222,314
	14	6,970							6,970	6,700	7,533
	15	54,140						150	54,290	27,890	25,758
Intergovernmental:											
	16					500,000			500,000	0	12,170
	17		212,000						212,000	205,000	213,887
	18	43,023	8,412	0	3,276	1,700,000		0	1,754,711	561,974	90,827
	19	28,882							28,882	33,739	31,502
	20	71,905	220,412	0	3,276	2,200,000		0	2,495,593	800,713	348,386
Charges for Fees & Service:											
	21							716,660	716,660	696,810	283,673
	22							284,075	284,075	205,500	132,840
	23							0	0	0	0
	24							0	0	0	0
	25							0	0	0	0
	26							0	0	0	19,046
	27							174,600	174,600	174,050	172,590
	28							0	0	0	0
	29							0	0	0	0
	30							0	0	0	0
	31							0	0	0	0
	32	140						0	140	80	0
	33	142,252						0	142,252	157,628	139,891
	34	142,392	0		0	0	0	1,175,335	1,317,727	1,234,068	748,040
	35							0	0	0	0
	36	128,750				337,000		98,546	564,296	855,606	181,216
Other Financing Sources:											
	37				126,705	450,000			576,705	615,500	189,861
	38		81,548						81,548	27,556	116,897
	39	0	81,548	0	126,705	450,000	0	0	658,253	643,056	306,758
	40								0	781,000	0
	41								0	0	0
	42	0	81,548	0	126,705	450,000	0	0	658,253	1,424,056	306,758
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)											
	43	1,165,814	640,732	82,253	191,752	2,987,000	0	1,274,031	6,341,582	5,579,121	2,825,006
	44	169,370	763,514	159,497	-139,732	-277,013	0	691,584	1,367,220	1,342,604	1,410,855
	45	1,335,184	1,404,246	241,750	52,020	2,709,987	0	1,965,615	7,708,802	6,921,725	4,235,861

CITY OF

Ida Grove

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	688,109	145,129		59,011	0			892,249	889,251	896,182
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	688,109	145,129		59,011	0			892,249	889,251	896,182
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			82,253					82,253	85,837	88,819
Other City Taxes	6	73,548	193,643		2,760	0			269,951	255,000	222,314
Licenses & Permits	7	6,970	0					0	6,970	6,700	7,533
Use of Money and Property	8	54,140	0	0	0	0	0	150	54,290	27,890	25,758
Intergovernmental	9	71,905	220,412	0	3,276	2,200,000		0	2,495,593	800,713	348,386
Charges for Fees & Service	10	142,392	0		0	0	0	1,175,335	1,317,727	1,234,068	748,040
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	128,750	0		0	337,000		98,546	564,296	855,606	181,216
Sub-Total Revenues	13	1,165,814	559,184	82,253	65,047	2,537,000	0	1,274,031	5,683,329	4,155,065	2,518,248
Other Financing Sources:											
Total Transfers In	14	0	81,548	0	126,705	450,000	0	0	658,253	643,056	306,758
Proceeds of Debt	15	0	0	0	0	0		0	0	781,000	0
Proceeds of Capital Asset Sales	16	0	0	0	0	0	0	0	0	0	0
Total Revenues and Other Sources	17	1,165,814	640,732	82,253	191,752	2,987,000	0	1,274,031	6,341,582	5,579,121	2,825,006
Expenditures & Other Financing Uses											
Public Safety	18	458,968	4,152	0					463,120	480,107	561,485
Public Works	19	173,820	247,106	0					420,926	438,754	449,362
Health and Social Services	20	4,958	0	0					4,958	4,958	4,886
Culture and Recreation	21	428,179	55,187	0					483,366	425,996	466,438
Community and Economic Development	22	2,000	0	0					2,000	0	4,000
General Government	23	169,112	32,983	0					202,095	213,919	175,775
Debt Service	24	0	0	0	273,802				273,802	306,385	204,051
Capital Projects	25	0	0	0		2,837,000			2,837,000	1,769,298	91,199
Total Government Activities Expenditures	26	1,237,037	339,428	0	273,802	2,837,000	0	0	4,687,267	3,639,417	1,957,196
Business Type Proprietary: Enterprise & ISF	27							1,087,524	1,087,524	1,272,032	629,303
Total Gov & Bus Type Expenditures	28	1,237,037	339,428	0	273,802	2,837,000	0	1,087,524	5,774,791	4,911,449	2,586,499
Total Transfers Out	29	21,000	488,705	81,548	0	0	0	67,000	658,253	643,056	306,758
Total ALL Expenditures/Fund Transfers Out	30	1,258,037	828,133	81,548	273,802	2,837,000	0	1,154,524	6,433,044	5,554,505	2,893,257
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31										
	32	-92,223	-187,401	705	-82,050	150,000	0	119,507	-91,462	24,616	-68,251
Beginning Fund Balance July 1	33	169,370	763,514	159,497	-139,732	-277,013	0	691,584	1,367,220	1,342,604	1,410,855
Ending Fund Balance June 30	34	77,147	576,113	160,202	-221,782	-127,013	0	811,091	1,275,758	1,367,220	1,342,604

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

City Name: **Ida Grove**

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							3,277	-3,277
(2) Zobels 7th Addition Water and Sewer Improvements	1,010,000		120,000	9,495		129,495		129,495
(3) Water and Sewer Debt Retirement						0	67,000	-67,000
(4) TIF (Transfer in)						0	27,500	-27,500
(5) LOST						0	10,500	-10,500
(6) Ridgeview Infrastructure	246,500	10-18-2011	16,433	5,875		22,308	23,013	-705
(7) TIF (Transfer in)						0		0
(8)						0		0
(9) Assisted Living Tax Rebate	59,240	12-19-2011	59,240			59,240	59,240	0
(10)						0		0
(11) Property Purchase: Rec Center ACH Unit	625,000	11-24-2014	45,000	17,258		62,258		62,258
(12) Farm Lease Payment						0	21,000	-21,000
(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			240,673	32,628	0	273,301	211,530	61,771

