

11-085

Adoption of Budget and Certification of City Taxes

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

The City of: LAKESIDE County Name: BUENA VISTA 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.

712-732-6601
Telephone Number

Signature

County Auditor Date Stamp

January 1, 2014 Property Valuations

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	2a <u>25,391,286</u>	2b <u>25,196,735</u>	596
DEBT SERVICE	3a <u>25,391,286</u>	3b <u>25,196,735</u>	
Ag Land	4a <u>0</u>		

TAXES LIEVED

Code Sec.	Dollar Limit	Purpose	(A) Request with Utility Replacement	(B) Property Taxes Levied	(C) Rate
384.1	8.10000	Regular General levy	5 <u>199,784</u>	<u>198,253</u>	43 <u>7.86821</u>
(384) Non-Voted Other Permissible Levies					
12(8)	0.67500	Contract for use of Bridge	6 _____	<u>0</u>	44 <u>0</u>
12(10)	0.95000	Opr & Maint publicly owned Transit	7 _____	<u>0</u>	45 <u>0</u>
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center	8 _____	<u>0</u>	46 <u>0</u>
12(12)	0.13500	Opr & Maint of City owned Civic Center	9 _____	<u>0</u>	47 <u>0</u>
12(13)	0.06750	Planning a Sanitary Disposal Project	10 _____	<u>0</u>	48 <u>0</u>
12(14)	0.27000	Aviation Authority (under sec.330A.15)	11 _____	<u>0</u>	49 <u>0</u>
12(15)	0.06750	Levee Impr. fund in special charter city	13 _____	<u>0</u>	51 <u>0</u>
12(17)	Amt Nec	Liability, property & self insurance costs	14 _____	<u>0</u>	52 <u>0</u>
12(21)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462 _____	<u>0</u>	465 <u>0</u>
(384) Voted Other Permissible Levies					
12(1)	0.13500	Instrumental/Vocal Music Groups	15 _____	<u>0</u>	53 <u>0</u>
12(2)	0.81000	Memorial Building	16 _____	<u>0</u>	54 <u>0</u>
12(3)	0.13500	Symphony Orchestra	17 _____	<u>0</u>	55 <u>0</u>
12(4)	0.27000	Cultural & Scientific Facilities	18 _____	<u>0</u>	56 <u>0</u>
12(5)	As Voted	County Bridge	19 _____	<u>0</u>	57 <u>0</u>
12(6)	1.35000	Missi or Missouri River Bridge Const.	20 _____	<u>0</u>	58 <u>0</u>
12(9)	0.03375	Aid to a Transit Company	21 _____	<u>0</u>	59 <u>0</u>
12(16)	0.20500	Maintain Institution received by gift/devise	22 _____	<u>0</u>	60 <u>0</u>
12(18)	1.00000	City Emergency Medical District	463 _____	<u>0</u>	466 <u>0</u>
12(20)	0.27000	Support Public Library	23 _____	<u>0</u>	61 <u>0</u>
28E.22	1.50000	Unified Law Enforcement	24 _____	<u>0</u>	62 <u>0</u>
Total General Fund Regular Levies (5 thru 24)			25 <u>199,784</u>	<u>198,253</u>	
384.1	3.00375	Ag Land	26 _____	<u>0</u>	63 <u>0</u>
Total General Fund Tax Levies (25 + 26)			27 <u>199,784</u>	<u>198,253</u>	Do Not Add
Special Revenue Levies					
384.8	0.27000	Emergency (if general fund at levy limit)	28 _____	<u>0</u>	64 <u>0</u>
384.6	Amt Nec	Police & Fire Retirement	29 _____	<u>0</u>	0
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30 _____	<u>0</u>	0
Rules	Amt Nec	Other Employee Benefits	31 _____	<u>0</u>	0
Total Employee Benefit Levies (29,30,31)			32 <u>0</u>	<u>0</u>	65 <u>0</u>
Sub Total Special Revenue Levies (28+32)			33 <u>0</u>	<u>0</u>	
Valuation					
386	As Req	With Gas & Elec	Without Gas & Elec		
	SSMID 1 (A)	(B)		34 _____	66 <u>0</u>
	SSMID 2 (A)	(B)		35 _____	67 <u>0</u>
	SSMID 3 (A)	(B)		36 _____	68 <u>0</u>
	SSMID 4 (A)	(B)		37 _____	69 <u>0</u>
	SSMID 5 (A)	(B)	555	_____	565 <u>0</u>
	SSMID 6 (A)	(B)	556	_____	566 <u>0</u>
	SSMID 7 (A)	(B)	1177	_____	<u>0</u>
Total SSMID			38 _____	<u>0</u>	Do Not Add
Total Special Revenue Levies			39 <u>0</u>	<u>0</u>	
384.4	Amt Nec	Debt Service Levy 76.10(6)	40 <u>0</u>	40 <u>0</u>	70 <u>0</u>
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41 _____	41 <u>0</u>	71 <u>0</u>
Total Property Taxes (27+39+40+41)			42 <u>199,784</u>	42 <u>198,253</u>	72 <u>7.86821</u>

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

LAKESIDE

		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	-194,795	717,122	0	0	0	600	522,927	49,257	572,184
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	211,772	145,950	0	0	0	0	357,722	210,826	568,548
Actual Expenditures Except End Bal (pg 12, line 259) *	3	167,351	189,105	0	0	0	0	356,456	179,446	535,902
Ending Fund Balance June 30 (pg 12, line 261) *	4	-150,374	673,967	0	0	0	600	524,193	80,637	604,830
(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	-150,374	673,967	0	0	0	600	524,193	80,637	604,830
Re-Est Revenues	6	228,000	137,000	0	0	0	0	365,000	215,000	580,000
Re-Est Expenditures	7	174,087	192,552	0	0	0	0	366,639	200,000	566,639
Ending Fund Balance	8	-96,461	618,415	0	0	0	600	522,554	95,637	618,191
(3)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2016										
Beginning Fund Balance	9	-96,461	618,415	0	0	0	600	522,554	95,637	618,191
Revenues	10	257,284	140,000	0	0	0	0	397,284	228,000	625,284
Expenditures	11	192,176	251,750	0	0	0	0	443,926	240,000	683,926
Ending Fund Balance	12	-31,353	506,665	0	0	0	600	475,912	83,637	559,549

* 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 _____ LAKESIDE

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.	179	177
2	Support of a Local Emerg.Mgmt.Comm.	0	0
<hr style="border: 1px solid black;"/>			
3	TOTAL FOR FISCAL YEAR 2014	179	177

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		20,000						20,000	20,000	17,096
Jail	2								0	0	0
Emergency Management	3	500							500	500	179
Flood Control	4								0	0	0
Fire Department	5	17,616							17,616	16,127	14,194
Ambulance	6								0	0	0
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	0	0
Animal Control	9	300							300	200	132
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	18,416	20,000				0		38,416	36,827	31,601
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12		150,000						150,000	120,000	121,478
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		10,000						10,000	9,000	9,520
Traffic Control and Safety	15	300							300	300	0
Snow Removal	16		18,000						18,000	15,000	16,624
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	20,860							20,860	20,860	20,860
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	21,160	178,000				0		199,160	165,160	168,482
HEALTH & SOCIAL SERVICES											
Welfare Assistance	23	600							600	600	600
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	1,500	0
Community Mental Health	28								0	0	0
Other Health and Social Services	29		3,750						3,750	3,500	3,700
TOTAL (lines 23 - 29)	30	600	3,750				0		4,350	5,600	4,300
CULTURE & RECREATION											
Library Services	31								0	0	0
Museum, Band and Theater	32								0	0	0
Parks	33	25,000							25,000	20,000	23,286
Recreation	34								0	0	0
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36								0	0	0
Other Culture and Recreation	37	1,500							1,500	1,500	0
TOTAL (lines 31 - 37)	38	26,500	0				0		26,500	21,500	23,286

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			50,000						50,000	20,000	15,635
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
TOTAL (lines 39 - 44)	45		0	50,000	0			0		50,000	20,000	15,635
GENERAL GOVERNMENT												
Mayor, Council, & City Manager	46		7,000							7,000	5,500	5,098
Clerk, Treasurer, & Finance Adm.	47		90,000							90,000	85,000	84,920
Elections	48		3,000							3,000	0	1,145
Legal Services & City Attorney	49		5,000							5,000	5,000	5,000
City Hall & General Buildings	50		8,500							8,500	7,000	5,348
Tort Liability	51		12,000							12,000	10,000	6,589
Other General Government	52									0	0	0
TOTAL (lines 46 - 52)	53		125,500	0	0			0		125,500	112,500	108,100
DEBT SERVICE	54									0	0	0
Gov Capital Projects	55									0	5,052	5,052
TIF Capital Projects	56									0	0	0
TOTAL CAPITAL PROJECTS	57		0	0	0		0	0		0	5,052	5,052
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58		192,176	251,750	0	0	0	0		443,926	366,639	356,456
BUSINESS TYPE ACTIVITIES												
Proprietary: Enterprise & Budgeted ISF												
Water Utility	59							110,000		110,000	105,000	179,446
Sewer Utility	60							130,000		130,000	95,000	0
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							240,000		240,000	200,000	179,446
TOTAL ALL EXPENDITURES (lines 58+74)	74		192,176	251,750	0	0	0	0	240,000	683,926	566,639	535,902
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	0
Total Expenditures & Fund Transfers Out (lines 75+78)	78		192,176	251,750	0	0	0	0	240,000	683,926	566,639	535,902
Ending Fund Balance June 30	79		-31,353	506,665	0	0	0	600	83,637	559,549	618,191	604,830

* 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											
	1	198,253	0		0	0			198,253	171,000	165,102
	2								0	0	0
	3	198,253	0		0	0			198,253	171,000	165,102
	4								0	0	0
	5								0	0	0
Other City Taxes:											
	6	1,531	0		0	0			1,531	0	0
	7								0	0	0
	8								0	0	0
	9								0	0	0
	10								0	0	0
	11								0	0	0
	12		70,000						70,000	62,000	58,603
	13	1,531	70,000		0	0			71,531	62,000	58,603
	14	2,500							2,500	1,000	1,075
	15	20,000							20,000	26,000	15,202
Intergovernmental:											
	16								0	0	15,573
	17		70,000						70,000	75,000	69,698
	18	0	0	0	0	0		0	0	0	2,076
	19								0	0	0
	20	0	70,000	0	0	0		0	70,000	75,000	87,347
Charges for Fees & Service:											
	21							108,000	108,000	105,000	108,085
	22							120,000	120,000	110,000	102,741
	23								0	0	0
	24								0	0	0
	25								0	0	0
	26								0	0	0
	27	30,000							30,000	30,000	30,393
	28								0	0	0
	29								0	0	0
	30								0	0	0
	31								0	0	0
	32								0	0	0
	33								0	0	0
	34	30,000	0		0	0	0	228,000	258,000	245,000	241,219
	35								0	0	0
	36	5,000							5,000	0	0
Other Financing Sources:											
	37								0	0	0
	38								0	0	0
	39	0	0	0	0	0	0	0	0	0	0
	40								0	0	0
	41								0	0	0
	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	257,284	140,000	0	0	0	0	228,000	625,284	580,000	568,548
	44	-96,461	618,415	0	0	0	600	95,637	618,191	604,830	572,184
	45	160,823	758,415	0	0	0	600	323,637	1,243,475	1,184,830	1,140,732

CITY OF LAKESIDE
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	198,253	0		0	0			198,253	171,000	165,102
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	198,253	0		0	0			198,253	171,000	165,102
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	1,531	70,000		0	0			71,531	62,000	58,603
Licenses & Permits	7	2,500	0					0	2,500	1,000	1,075
Use of Money and Property	8	20,000	0	0	0	0	0	0	20,000	26,000	15,202
Intergovernmental	9	0	70,000	0	0	0		0	70,000	75,000	87,347
Charges for Fees & Service	10	30,000	0		0	0		228,000	258,000	245,000	241,219
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	5,000	0		0	0		0	5,000	0	0
Sub-Total Revenues	13	257,284	140,000	0	0	0		228,000	625,284	580,000	568,548
Other Financing Sources:											
Total Transfers In	14	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
Total Revenues and Other Sources	17	257,284	140,000	0	0	0		228,000	625,284	580,000	568,548
Expenditures & Other Financing Uses											
Public Safety	18	18,416	20,000	0					38,416	36,827	31,601
Public Works	19	21,160	178,000	0					199,160	165,160	168,482
Health and Social Services	20	600	3,750	0					4,350	5,600	4,300
Culture and Recreation	21	26,500	0	0					26,500	21,500	23,286
Community and Economic Development	22	0	50,000	0					50,000	20,000	15,635
General Government	23	125,500	0	0					125,500	112,500	108,100
Debt Service	24	0	0	0	0				0	0	0
Capital Projects	25	0	0	0		0			0	5,052	5,052
Total Government Activities Expenditures	26	192,176	251,750	0	0	0			443,926	366,639	356,456
Business Type Proprietary: Enterprise & ISF	27							240,000	240,000	200,000	179,446
Total Gov & Bus Type Expenditures	28	192,176	251,750	0	0	0		240,000	683,926	566,639	535,902
Total Transfers Out	29	0	0	0	0	0		0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	192,176	251,750	0	0	0		240,000	683,926	566,639	535,902
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	65,108	-111,750	0	0	0		-12,000	-58,642	13,361	32,646
Beginning Fund Balance July 1	33	-96,461	618,415	0	0	0	600	95,637	618,191	604,830	572,184
Ending Fund Balance June 30	34	-31,353	506,665	0	0	0	600	83,637	559,549	618,191	604,830

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

City Name: LAKESIDE

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

