

27-250

Adoption of Budget and Certification of City Taxes

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

The City of: Lamoni County Name: DECATUR Date Budget Adopted: 3/12/2015
(Date) xxxxxx

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.

(641) 784-6311
Telephone Number

Signature

County Auditor Date Stamp

January 1, 2014 Property Valuations

	Regular	2a	With Gas & Electric	2b	Without Gas & Electric	3b	Last Official Census
			40,146,677		40,146,677		2,324
DEBT SERVICE		3a	40,146,677		40,146,677		
Ag Land		4a	624,672				

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	5 325,188	325,188	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 35,886	35,886	52 0.89387
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	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)			25 361,074	361,074	
384.1	3.00375	Ag Land	26 1,876	1,876	63 3.00375
Total General Fund Tax Levies (25 + 26)			27 362,950	362,950	Do Not Add
Special Revenue Levies					
384.8	0.27000	Emergency (if general fund at levy limit)	28 10,840	10,840	64 0.27000
384.6	Amt Nec	Police & Fire Retirement	29 16,263	16,263	0.40509
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30 57,032	57,032	1.42059
Rules	Amt Nec	Other Employee Benefits	31 110,459	110,459	2.75139
Total Employee Benefit Levies (29,30,31)			32 183,754	183,754	65 4.57707
Sub Total Special Revenue Levies (28+32)			33 194,594	194,594	
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			39 194,594	194,594	
384.4	Amt Nec	Debt Service Levy 76.10(6)	40 136,756	136,756	70 3.40641
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41	0	71 0
Total Property Taxes (27+39+40+41)			42 694,300	694,300	72 17.24735

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 **Lamoni**

		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	-2,098	769,204	29,944	-72,789	302,953	0	1,027,214	2,174,471	3,201,685
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	832,320	926,233	25,189	273,736	412,657	0	2,470,135	4,102,436	6,572,571
Actual Expenditures Except End Bal (pg 12, line 259) *	3	820,301	852,401	16,507	248,505	876,746	0	2,814,460	4,200,459	7,014,919
Ending Fund Balance June 30 (pg 12, line 261) *	4	9,921	843,036	38,626	-47,558	-161,136	0	682,889	2,076,448	2,759,337
(2)										
** Re-Estimated FY 2015										
Beginning Fund Balance	5	9,921	843,036	38,626	-47,558	-161,136	0	682,889	2,076,448	2,759,337
Re-Est Revenues	6	1,109,684	537,761	0	308,874	0	0	1,956,319	4,165,570	6,121,889
Re-Est Expenditures	7	1,558,631	234,233	0	0	0	0	1,792,864	4,081,072	5,873,936
Ending Fund Balance	8	-439,026	1,146,564	38,626	261,316	-161,136	0	846,344	2,160,946	3,007,290
(3)										
** Budget FY 2016										
Beginning Fund Balance	9	-439,026	1,146,564	38,626	261,316	-161,136	0	846,344	2,160,946	3,007,290
Revenues	10	815,367	554,594	0	136,756	0	0	1,506,717	4,440,954	5,947,671
Expenditures	11	741,999	208,000	30,000	444,036	0	0	1,424,035	4,349,667	5,773,702
Ending Fund Balance	12	-365,658	1,493,158	8,626	-45,964	-161,136	0	929,026	2,252,233	3,181,259

* 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.

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2016

Fiscal Years

GOVERNMENT ACTIVITIES		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2016	RE-ESTIMATED 2015	ACTUAL 2014
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
PUBLIC SAFETY											
Police Department/Crime Prevention	1	174,637							174,637	334,310	283,982
Jail	2								0	0	0
Emergency Management	3								0	59,361	564,496
Flood Control	4								0	0	0
Fire Department	5	33,034							33,034	23,486	23,116
Ambulance	6	23,076							23,076	13,050	10,174
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	0	0
Animal Control	9	425							425	500	425
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	231,172	0				0		231,172	430,707	882,193
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12		196,668						196,668	234,233	316,844
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	29,000							29,000	30,000	28,702
Traffic Control and Safety	15								0	0	0
Snow Removal	16		10,166						10,166	10,995	13,498
Highway Engineering	17								0	0	0
Street Cleaning	18		1,166						1,166	1,166	0
Airport (if not Enterprise)	19	31,460							31,460	32,374	31,177
Garbage (if not Enterprise)	20	179,100							179,100	179,100	196,278
Other Public Works	21								0	1,165	127
TOTAL (lines 12 - 21)	22	239,560	208,000				0		447,560	489,033	586,626
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	95,700							95,700	102,948	96,681
Museum, Band and Theater	32								0	0	0
Parks	33	7,048							7,048	6,948	7,108
Recreation	34	45,749							45,749	53,982	63,502
Cemetery	35	4,700							4,700	5,200	5,515
Community Center, Zoo, & Marina	36	33,038							33,038	32,124	46,241
Other Culture and Recreation	37	59,681							59,681	69,855	185,507
TOTAL (lines 31 - 37)	38	245,916	0				0		245,916	271,057	404,554

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2016

Fiscal Years

GOVERNMENT ACTIVITIES CONT.	GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2016	RE-ESTIMATED 2015	ACTUAL 2014	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
COMMUNITY & ECONOMIC DEVELOPMENT											
Community Beautification	39								0	172	2,378
Economic Development	40								0	3,000	137,323
Housing and Urban Renewal	41								0	0	0
Planning & Zoning	42	100							100	100	60
Other Com & Econ Development	43			30,000					30,000	140,416	16,507
TOTAL (lines 39 - 44)	45	100	0	30,000			0		30,100	143,688	156,268
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46	16,951							16,951	16,917	16,328
Clerk, Treasurer, & Finance Adm.	47								0	64,801	23,843
Elections	48	300							300	300	0
Legal Services & City Attorney	49	8,000							8,000	8,000	10,189
City Hall & General Buildings	50								0	115,189	95,973
Tort Liability	51								0	37,060	13,192
Other General Government	52								0	200,778	11,465
TOTAL (lines 46 - 52)	53	25,251	0	0			0		25,251	443,045	170,990
DEBT SERVICE	54				444,036				444,036	0	248,505
Gov Capital Projects	55								0	15,334	181,622
TIF Capital Projects	56								0	0	0
TOTAL CAPITAL PROJECTS	57	0	0	0		0	0		0	15,334	181,622
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58	741,999	208,000	30,000	444,036	0	0		1,424,035	1,792,864	2,630,758
BUSINESS TYPE ACTIVITIES											
Proprietary: Enterprise & Budgeted ISF											
Water Utility	59						456,875	456,875	428,517	444,273	
Sewer Utility	60						288,978	288,978	274,100	217,512	
Electric Utility	61						2,545,437	2,545,437	2,630,331	2,360,875	
Gas Utility	62						751,097	751,097	748,124	805,317	
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	289,560	
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						4,042,387	4,042,387	4,081,072	4,117,537	
TOTAL ALL EXPENDITURES (lines 58+74)	74	741,999	208,000	30,000	444,036	0	0	4,042,387	5,466,422	5,873,936	6,748,295
Regular Transfers Out	75							307,280	307,280	0	266,624
Internal TIF Loan / Repayment Transfers Out	76							0	0	0	0
Total ALL Transfers Out	77	0	0	0	0	0	0	307,280	307,280	0	266,624
Total Expenditures & Fund Transfers Out (lines 75+76)	78	741,999	208,000	30,000	444,036	0	0	4,349,667	5,773,702	5,873,936	7,014,919
Ending Fund Balance June 30	79	-365,658	1,493,158	8,626	-45,964	-161,136	0	2,252,233	3,181,259	3,007,290	2,759,337

* 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	362,950	194,594		136,756	0			694,300	695,747	678,267
	2								0	0	0
	3	362,950	194,594		136,756	0			694,300	695,747	678,267
	4								0	0	0
	5								0	0	25,189
Other City Taxes:											
	6	0	0		0	0			0	0	0
	7								0	0	15,411
	8								0	0	0
	9								0	0	0
	10	8,000							8,000	0	876
	11		30,000						30,000	20,311	5,318
	12		122,000						122,000	122,000	112,202
	13	8,000	152,000		0	0			160,000	142,311	133,807
	14	19,890							19,890	19,490	2,720
	15	37,415		0					37,415	36,211	58,024
Intergovernmental:											
	16								0	187,450	502,101
	17		208,000						208,000	208,000	232,060
	18	0	0	0	0	0		0	0	196,979	48,933
	19	17,484	0	0					17,484	17,484	16,792
	20	17,484	208,000	0	0	0		0	225,484	609,913	799,886
Charges for Fees & Service:											
	21							501,441	501,441	450,419	449,725
	22							294,942	294,942	295,130	292,417
	23							2,578,533	2,578,533	2,673,460	2,403,202
	24							758,758	758,758	746,561	807,429
	25							0	0	0	0
	26	33,000						33,000	33,000	0	17,859
	27	198,000						198,000	198,000	195,000	197,445
	28							0	0	0	0
	29							0	0	0	0
	30							0	0	0	0
	31							0	0	0	0
	32							0	0	0	0
	33	0						0	0	257,647	37,577
	34	231,000	0		0	0	0	4,133,674	4,364,674	4,618,217	4,205,654
	35								0	0	0
	36	138,628	0						138,628	0	372,400
Other Financing Sources:											
	37							307,280	307,280	0	266,624
	38								0	0	0
	39	0	0	0	0	0	0	307,280	307,280	0	266,624
	40								0	0	30,000
	41								0	0	0
	42	0	0	0	0	0	0	307,280	307,280	0	296,624
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)											
	43	815,367	554,594	0	136,756	0	0	4,440,954	5,947,671	6,121,889	6,572,571
	44	-439,026	1,146,564	38,626	261,316	-161,136	0	2,160,946	3,007,290	2,759,337	3,201,685
TOTAL REVENUES & BEGIN BALANCE (lines 42-43)											
	45	376,341	1,701,158	38,626	398,072	-161,136	0	6,601,900	8,954,961	8,881,226	9,774,256

CITY OF

Lamoni

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	362,950	194,594		136,756	0			694,300	695,747	678,267
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	362,950	194,594		136,756	0			694,300	695,747	678,267
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	25,189
Other City Taxes	6	8,000	152,000		0	0			160,000	142,311	133,807
Licenses & Permits	7	19,890	0					0	19,890	19,490	2,720
Use of Money and Property	8	37,415	0	0	0	0	0	0	37,415	36,211	58,024
Intergovernmental	9	17,484	208,000	0	0	0		0	225,484	609,913	799,886
Charges for Fees & Service	10	231,000	0		0	0	0	4,133,674	4,364,674	4,618,217	4,205,654
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	138,628	0		0	0	0	0	138,628	0	372,400
Sub-Total Revenues	13	815,367	554,594	0	136,756	0	0	4,133,674	5,640,391	6,121,889	6,275,947
Other Financing Sources:											
Total Transfers In	14	0	0	0	0	0	0	307,280	307,280	0	266,624
Proceeds of Debt	15	0	0	0	0	0		0	0	0	30,000
Proceeds of Capital Asset Sales	16	0	0	0	0	0	0	0	0	0	0
Total Revenues and Other Sources	17	815,367	554,594	0	136,756	0	0	4,440,954	5,947,671	6,121,889	6,572,571
Expenditures & Other Financing Uses											
Public Safety	18	231,172	0	0			0		231,172	430,707	882,193
Public Works	19	239,560	208,000	0			0		447,560	489,033	586,626
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	245,916	0	0			0		245,916	271,057	404,554
Community and Economic Development	22	100	0	30,000			0		30,100	143,688	156,268
General Government	23	25,251	0	0			0		25,251	443,045	170,990
Debt Service	24	0	0	0	444,036		0		444,036	0	248,505
Capital Projects	25	0	0	0		0	0		0	15,334	181,622
Total Government Activities Expenditures	26	741,999	208,000	30,000	444,036	0	0		1,424,035	1,792,864	2,630,758
Business Type Proprietary: Enterprise & ISF	27							4,042,387	4,042,387	4,081,072	4,117,537
Total Gov & Bus Type Expenditures	28	741,999	208,000	30,000	444,036	0	0	4,042,387	5,466,422	5,873,936	6,748,295
Total Transfers Out	29	0	0	0	0	0	0	307,280	307,280	0	266,624
Total ALL Expenditures/Fund Transfers Out	30	741,999	208,000	30,000	444,036	0	0	4,349,667	5,773,702	5,873,936	7,014,919
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31										
	32	73,368	346,594	-30,000	-307,280	0	0	91,287	173,969	247,953	-442,348
Beginning Fund Balance July 1	33	-439,026	1,146,564	38,626	261,316	-161,136	0	2,160,946	3,007,290	2,759,337	3,201,685
Ending Fund Balance June 30	34	-365,658	1,493,158	8,626	-45,964	-161,136	0	2,252,233	3,181,259	3,007,290	2,759,337

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

City Name: Lamoni

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) Lamoni 07 - 2007 Streets			50,000	4,475	500	54,975		54,975
(3) Crown Colony			6,000			6,000		6,000
(4) 2013 Sewer			28,850	7,431		36,281		36,281
(5) City Bond Services					2,500	2,500		2,500
(6) LMU - DW011907G			18,000	1,750		19,750	19,750	0
(7) LMU - DWSRF029			12,000	7,080		19,080	19,080	0
(8) LMU - Sewer MCIIR			32,000	4,340		36,340	36,340	0
(9) LMU - Sewer CW0305R			28,000	3,780		31,780	31,780	0
(10) LMU - Electric MUI10			135,000	65,330		200,330	200,330	0
(11) Recoup Previous Unlevied Debt			37,000			37,000		37,000
(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			346,850	94,186	3,000	444,036	307,280	136,756

