

64-609

Adoption of Budget and Certification of City Taxes

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

The City of: Le Grand County Name: MARSHALL & TAMA Date Budget Adopted: 2/26/2015
(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.

641-479-2464
Telephone Number

Signature

County Auditor Date Stamp

January 1, 2014 Property Valuations

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	2a <u>18,513,106</u>	2b <u>18,225,162</u>	938
DEBT SERVICE	3a <u>18,513,106</u>	3b <u>18,225,162</u>	
Ag Land	4a <u>375,383</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	5 149,956	147,624	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 16,829	16,567	52 0.90903
12(21)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462	0	465 0
(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)	25 166,785	164,191	
384.1	3.00375	Ag Land	26 1,128	1,128	63 3.00375
		Total General Fund Tax Levies (25 + 26)	27 167,913	165,319	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		
		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 0	0	
384.4	Amt Nec	Debt Service Levy 76.10(6)	40 0	0	70 0
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41	0	71 0
		Total Property Taxes (27+39+40+41)	42 167,913	165,319	72 9.00903

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

Le Grand

		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	152,379	407,672	0	0	0	0	560,051	344,005	904,056	
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	242,104	204,751	0	45,759	0	0	492,614	249,304	741,918	
Actual Expenditures Except End Bal (pg 12, line 259) *	3	258,880	175,776	0	42,273	0	0	476,929	271,755	748,684	
Ending Fund Balance June 30 (pg 12, line 261) *	4	135,603	436,647	0	3,486	0	0	575,736	321,554	897,290	
(2)											
** Re-Estimated FY 2015											
Beginning Fund Balance	5	135,603	436,647	0	3,486	0	0	575,736	321,554	897,290	
Re-Est Revenues	6	300,886	193,858	0	0	0	0	494,744	262,900	757,644	
Re-Est Expenditures	7	337,922	242,654	0	42,103	0	0	622,679	240,664	863,343	
Ending Fund Balance	8	98,567	387,851	0	-38,617	0	0	447,801	343,790	791,591	
(3)											
** Budget FY 2016											
Beginning Fund Balance	9	98,567	387,851	0	-38,617	0	0	447,801	343,790	791,591	
Revenues	10	237,878	237,950	0	42,900	0	0	518,728	308,800	827,528	
Expenditures	11	233,362	200,763	0	42,900	0	0	477,025	276,360	753,385	
Ending Fund Balance	12	103,083	425,038	0	-38,617	0	0	489,504	376,230	865,734	

* 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 _____ Le Grand _____

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	Support of a Local Emerg.Mgmt.Comm.	0	0
3	TOTAL FOR FISCAL YEAR 2014	0	0

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	23,820	0						23,820	23,820	21,230
Jail	2								0	0	0
Emergency Management	3	1,860							1,860	1,803	1,750
Flood Control	4								0	0	0
Fire Department	5	34,000	4,000						38,000	39,191	79,021
Ambulance	6	8,819	2,000						10,819	11,319	13,336
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8	650							650	1,700	477
Animal Control	9	200							200	200	424
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	69,349	6,000				0		75,349	78,033	116,238
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12		62,066						62,066	60,460	53,944
Parking - Meter and Off-Street	13		4,400						4,400	4,580	494
Street Lighting	14		14,150						14,150	14,300	11,741
Traffic Control and Safety	15								0	0	0
Snow Removal	16		9,297						9,297	10,706	7,162
Highway Engineering	17								0	0	0
Street Cleaning	18								0	0	0
Airport <i>(if not Enterprise)</i>	19								0	0	0
Garbage <i>(if not Enterprise)</i>	20	4,500							4,500	4,500	3,752
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	4,500	89,913				0		94,413	94,546	77,093
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	1,200							1,200	0	0
Community Mental Health	28								0	0	0
Other Health and Social Services	29								0	0	0
TOTAL (lines 23 - 29)	30	1,200	0				0		1,200	0	0
CULTURE & RECREATION											
Library Services	31	52,109	18,450						70,559	109,571	59,220
Museum, Band and Theater	32	1,050	2,500						3,550	2,100	0
Parks	33	12,910	12,000						24,910	21,460	11,879
Recreation	34	13,080							13,080	14,171	10,041
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36	12,835	23,000						35,835	42,156	11,351
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	91,984	55,950				0		147,934	189,458	92,491

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											
TOTAL (lines 39 - 44)	45		0	0	0			0		0	0	0
GENERAL GOVERNMENT												
Mayor, Council, & City Manager	46		6,110							6,110	5,706	4,734
Clerk, Treasurer, & Finance Adm.	47		34,501	1,000						35,501	34,417	31,029
Elections	48		1,100							1,100	0	974
Legal Services & City Attorney	49		3,000							3,000	3,000	2,280
City Hall & General Buildings	50		4,500	5,000						9,500	4,051	8,348
Tort Liability	51									0	0	0
Other General Government	52		17,118							17,118	64,907	7,610
TOTAL (lines 46 - 52)	53		66,329	6,000	0			0		72,329	112,081	54,975
DEBT SERVICE	54					42,900				42,900	42,103	42,273
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		233,362	157,863	0	42,900	0	0		434,125	516,221	383,070
BUSINESS TYPE ACTIVITIES												
Proprietary: Enterprise & Budgeted ISF												
Water Utility	59								167,850	167,850	153,715	137,377
Sewer Utility	60								108,510	108,510	86,949	134,378
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								276,360	276,360	240,664	271,755
TOTAL ALL EXPENDITURES (lines 58+74)	74		233,362	157,863	0	42,900	0	0	276,360	710,485	756,885	654,825
Regular Transfers Out	75		0	42,900					0	42,900	106,458	93,859
Internal TIF Loan / Repayment Transfers Out	76									0	0	0
Total ALL Transfers Out	77		0	42,900	0	0	0	0	0	42,900	106,458	93,859
Total Expenditures & Fund Transfers Out (lines 75+76)	78		233,362	200,763	0	42,900	0	0	276,360	753,385	863,343	748,684
Ending Fund Balance June 30	79		103,083	425,038	0	-38,617	0	0	376,230	865,734	791,591	897,290

* 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	165,319	0		0	0			165,319	146,555	143,727
	2								0	0	0
	3	165,319	0		0	0			165,319	146,555	143,727
	4								0	0	0
	5								0	0	0
Other City Taxes:											
	6	2,594	0		0	0			2,594	0	0
	7								0	0	0
	8								0	0	0
	9								0	0	0
	10	1,500							1,500	1,500	1,847
	11								0	0	0
	12		80,000						80,000	80,000	82,357
	13	4,094	80,000		0	0			84,094	81,500	84,204
	14	3,118							3,118	2,300	3,115
	15	10,230	0					600	10,830	9,770	8,986
Intergovernmental:											
	16								0	0	0
	17		90,000						90,000	90,048	93,663
	18	1,825	4,000	0	0	0		0	5,825	4,758	1,872
	19	28,838	6,000						34,838	34,670	29,109
	20	30,663	100,000	0	0	0		0	130,663	129,476	124,644
Charges for Fees & Service:											
	21							167,850	167,850	160,100	147,263
	22							139,350	139,350	101,400	101,303
	23								0	0	0
	24								0	0	0
	25								0	0	0
	26								0	0	0
	27								0	0	0
	28								0	0	0
	29								0	0	0
	30								0	0	0
	31								0	0	0
	32								0	0	0
	33	100							100	25	0
	34	100	0		0	0	0	307,200	307,300	261,525	248,566
	35								0	0	0
	36	24,254	28,450					1,000	53,704	19,960	32,117
Other Financing Sources:											
	37	0	0		42,900			0	42,900	106,458	93,859
	38								0	0	0
	39	0	0	0	42,900	0	0	0	42,900	106,458	93,859
	40								0	0	0
	41	100	29,500						29,600	100	2,700
	42	100	29,500	0	42,900	0	0	0	72,500	106,558	96,559
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)											
	43	237,878	237,950	0	42,900	0	0	308,800	827,528	757,644	741,918
	44	98,567	387,851	0	-38,617	0	0	343,790	791,591	897,290	904,056
	45	336,445	625,801	0	4,283	0	0	652,590	1,619,119	1,654,934	1,645,974

CITY OF
Le Grand
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	165,319	0		0	0			165,319	146,555	143,727
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	165,319	0		0	0			165,319	146,555	143,727
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	4,094	80,000		0	0			84,094	81,500	84,204
Licenses & Permits	7	3,118	0					0	3,118	2,300	3,115
Use of Money and Property	8	10,230	0	0	0	0	0	600	10,830	9,770	8,986
Intergovernmental	9	30,663	100,000	0	0	0		0	130,663	129,476	124,644
Charges for Fees & Service	10	100	0		0	0		307,200	307,300	261,525	248,566
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	24,254	28,450		0	0		1,000	53,704	19,960	32,117
Sub-Total Revenues	13	237,778	208,450	0	0	0		308,800	755,028	651,086	645,359
Other Financing Sources:											
Total Transfers In	14	0	0	0	42,900	0		0	42,900	106,458	93,859
Proceeds of Debt	15	0	0	0	0	0		0	0	0	0
Proceeds of Capital Asset Sales	16	100	29,500	0	0	0		0	29,600	100	2,700
Total Revenues and Other Sources	17	237,878	237,950	0	42,900	0		308,800	827,528	757,644	741,918
Expenditures & Other Financing Uses											
Public Safety	18	69,349	6,000	0					75,349	78,033	116,238
Public Works	19	4,500	89,913	0					94,413	94,546	77,093
Health and Social Services	20	1,200	0	0					1,200	0	0
Culture and Recreation	21	91,984	55,950	0					147,934	189,458	92,491
Community and Economic Development	22	0	0	0					0	0	0
General Government	23	66,329	6,000	0					72,329	112,081	54,975
Debt Service	24	0	0	0	42,900				42,900	42,103	42,273
Capital Projects	25	0	0	0		0			0	0	0
Total Government Activities Expenditures	26	233,362	157,863	0	42,900	0			434,125	516,221	383,070
Business Type Proprietary: Enterprise & ISF	27							276,360	276,360	240,664	271,755
Total Gov & Bus Type Expenditures	28	233,362	157,863	0	42,900	0		276,360	710,485	756,885	654,825
Total Transfers Out	29	0	42,900	0	0	0		0	42,900	106,458	93,859
Total ALL Expenditures/Fund Transfers Out	30	233,362	200,763	0	42,900	0		276,360	753,385	863,343	748,684
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	4,516	37,187	0	0	0		32,440	74,143	-105,699	-6,766
Beginning Fund Balance July 1	33	98,567	387,851	0	-38,617	0		343,790	791,591	897,290	904,056
Ending Fund Balance June 30	34	103,083	425,038	0	-38,617	0		376,230	865,734	791,591	897,290

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

City Name: Le Grand

Fiscal Year
2016

(A) Project Name	(B) Amount of Issue	(C) Date Certified to County Auditor	(D) Principal Due FY 2016	(E) Interest Due FY 2016 +	(F) Bond Reg/Other Fees Due FY 2016 +	(G) Total Obligation Due FY 2016 =	(H) Paid from Funds OTHER THAN Current Year Property Taxes -	(I) Amount Paid by Current Year Debt Service Levy =
(1) D/S BACKFILL REVENUE								0
(2) Water Distribution Improvement	327,000		39,000	3,600	300	42,900	42,900	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			39,000	3,600	300	42,900	42,900	0

