

13-107

Adoption of Budget and Certification of City Taxes

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

The City of: Lohrville County Name: CALHOUN 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.

712-465-2595
Telephone Number

Signature

County Auditor Date Stamp

January 1, 2014 Property Valuations

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	2a <u>5,965,016</u>	2b <u>5,773,392</u>	368
DEBT SERVICE	3a <u>5,965,016</u>	3b <u>5,773,392</u>	
Ag Land	4a <u>1,306,191</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 48,317	43 46,764	8.10000
(384)		Non-Voted Other Permissible Levies			
12(8)	0.67500	Contract for use of Bridge	6 0	44 0	0
12(10)	0.95000	Opr & Maint publicly owned Transit	7 0	45 0	0
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center	8 0	46 0	0
12(12)	0.13500	Opr & Maint of City owned Civic Center	9 805	47 779	0.13500
12(13)	0.06750	Planning a Sanitary Disposal Project	10 0	48 0	0
12(14)	0.27000	Aviation Authority (under sec.330A.15)	11	49 0	0
12(15)	0.06750	Levee Impr. fund in special charter city	13	51 0	0
12(17)	Amt Nec	Liability, property & self insurance costs	14 25,000	52 24,197	4.19110
12(21)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462	465 0	0
(384)		Voted Other Permissible Levies			
12(1)	0.13500	Instrumental/Vocal Music Groups	15	53 0	0
12(2)	0.81000	Memorial Building	16	54 0	0
12(3)	0.13500	Symphony Orchestra	17	55 0	0
12(4)	0.27000	Cultural & Scientific Facilities	18	56 0	0
12(5)	As Voted	County Bridge	19	57 0	0
12(6)	1.35000	Missi or Missouri River Bridge Const.	20	58 0	0
12(9)	0.03375	Aid to a Transit Company	21	59 0	0
12(16)	0.20500	Maintain Institution received by gift/devise	22	60 0	0
12(18)	1.00000	City Emergency Medical District	463	466 0	0
12(20)	0.27000	Support Public Library	23 1,611	61 1,559	0.27000
28E.22	1.50000	Unified Law Enforcement	24	62 0	0
Total General Fund Regular Levies (5 thru 24)			25 75,733	73,299	
384.1	3.00375	Ag Land	26 3,923	63 3,923	3.00375
Total General Fund Tax Levies (25 + 26)			27 79,656	77,222	Do Not Add
Special Revenue Levies					
384.8	0.27000	Emergency (if general fund at levy limit)	28 1,611	64 1,559	0.27000
384.6	Amt Nec	Police & Fire Retirement	29	0	0
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30 20,224	19,574	3.39044
Rules	Amt Nec	Other Employee Benefits	31	0	0
Total Employee Benefit Levies (29,30,31)			32 20,224	19,574	3.39044
Sub Total Special Revenue Levies (28+32)			33 21,835	21,133	
Valuation					
386	As Req	With Gas & Elec	Without Gas & Elec		
	SSMID 1 (A)	(B)	34	0	0
	SSMID 2 (A)	(B)	35	0	0
	SSMID 3 (A)	(B)	36	0	0
	SSMID 4 (A)	(B)	37	0	0
	SSMID 5 (A)	(B)	555	0	0
	SSMID 6 (A)	(B)	556	0	0
	SSMID 7 (A)	(B)	1177	0	0
Total SSMID			38 0	0	Do Not Add
Total Special Revenue Levies			39 21,835	21,133	
384.4	Amt Nec	Debt Service Levy 76.10(6)	40 11,533	40 11,163	70 1.93344
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41	41 0	71 0
Total Property Taxes (27+39+40+41)			42 113,024	42 109,518	72 18.28998

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

Lohrville

		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	27,290	71,143	0	30,112	-12,175	0	116,370	143,841	260,211
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	233,876	99,994	0	59,750	868,815	0	1,262,435	255,485	1,517,920
Actual Expenditures Except End Bal (pg 12, line 259) *	3	241,525	76,553	0	57,895	858,193	0	1,234,166	404,670	1,638,836
Ending Fund Balance June 30 (pg 12, line 261) *	4	19,641	94,584	0	31,967	-1,553	0	144,639	-5,344	139,295
(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	19,641	94,584	0	31,967	-1,553	0	144,639	-5,344	139,295
Re-Est Revenues	6	236,649	65,805	0	61,533	0	0	363,987	582,800	946,787
Re-Est Expenditures	7	206,740	65,369	0	60,860	0	0	332,969	611,980	944,949
Ending Fund Balance	8	49,550	95,020	0	32,640	-1,553	0	175,657	-34,524	141,133
(3)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2016										
Beginning Fund Balance	9	49,550	95,020	0	32,640	-1,553	0	175,657	-34,524	141,133
Revenues	10	255,785	77,912	0	35,452	0	0	369,149	434,800	803,949
Expenditures	11	212,564	59,347	0	33,848	0	0	305,759	445,289	751,048
Ending Fund Balance	12	92,771	113,585	0	34,244	-1,553	0	239,047	-45,013	194,034

* 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 _____ **Lohrville**

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
<hr style="border: 1px solid black;"/>			
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	4,000							4,000	4,000	2,000
Jail	2								0	0	0
Emergency Management	3	650							650	450	364
Flood Control	4								0	0	0
Fire Department	5	28,939							28,939	29,694	28,634
Ambulance	6	23,285							23,285	22,226	24,217
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8	1,100							1,100	1,100	624
Animal Control	9								0	0	0
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	57,974	0				0		57,974	57,470	55,839
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	18,000	27,900						45,900	44,650	32,202
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	8,000	0						8,000	7,500	7,783
Traffic Control and Safety	15								0	0	0
Snow Removal	16		1,400						1,400	1,400	1,163
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								0	0	0
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	26,000	29,300				0		55,300	53,550	41,148
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	2,200							2,200	2,100	1,950
Community Mental Health	28								0	0	0
Other Health and Social Services	29								0	0	0
TOTAL (lines 23 - 29)	30	2,200	0				0		2,200	2,100	1,950
CULTURE & RECREATION											
Library Services	31	40,650	4,990						45,640	49,380	45,721
Museum, Band and Theater	32								0	0	0
Parks	33	10,480	421						10,901	15,296	10,680
Recreation	34	0							0	0	0
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36	10,890							10,890	7,390	4,923
Other Culture and Recreation	37	0							0	0	1,000
TOTAL (lines 31 - 37)	38	62,020	5,411				0		67,431	72,066	62,324

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	500							500	500	22,735
Economic Development	40	0	0						0	0	0
Housing and Urban Renewal	41	0	0						0	0	29,215
Planning & Zoning	42								0	0	0
Other Com & Econ Development	43								0	0	0
	44										
TOTAL (lines 39 - 44)	45	500	0	0			0		500	500	51,950
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46	2,200	245						2,445	2,445	1,640
Clerk, Treasurer, & Finance Adm.	47	13,200	1,830						15,030	14,847	22,301
Elections	48	700							700	0	702
Legal Services & City Attorney	49	3,700							3,700	3,700	3,037
City Hall & General Buildings	50	19,070							19,070	17,870	16,350
Tort Liability	51	25,000							25,000	25,000	22,182
Other General Government	52								0	0	0
TOTAL (lines 46 - 52)	53	63,870	2,075	0			0		65,945	63,862	66,212
DEBT SERVICE	54										
Gov Capital Projects	55				33,848				33,848	60,860	57,895
TIF Capital Projects	56					0			0	0	858,193
TOTAL CAPITAL PROJECTS	57	0	0	0		0	0		0	0	858,193
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58	212,564	36,786	0	33,848	0	0		283,198	310,408	1,195,511
BUSINESS TYPE ACTIVITIES											
Proprietary: Enterprise & Budgeted ISF											
Water Utility	59						140,495	140,495	142,959	145,203	
Sewer Utility	60						266,094	266,094	430,321	226,141	
Electric Utility	61						0	0	0	0	
Gas Utility	62						0	0	0	0	
Airport	63						0	0	0	0	
Landfill/Garbage	64						38,700	38,700	38,700	33,326	
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						445,289	445,289	611,980	404,670	
TOTAL ALL EXPENDITURES (lines 58+74)	74	212,564	36,786	0	33,848	0	0	445,289	728,487	922,388	1,600,181
Regular Transfers Out	75	0	22,561				0	22,561	22,561	38,655	
Internal TIF Loan / Repayment Transfers Out	76							0	0	0	
Total ALL Transfers Out	77	0	22,561	0	0	0	0	22,561	22,561	38,655	
Total Expenditures & Fund Transfers Out (lines 75+76)	78	212,564	59,347	0	33,848	0	0	445,289	751,048	944,949	1,638,836
Ending Fund Balance June 30	79	92,771	113,585	0	34,244	-1,553	0	-45,013	194,034	141,133	139,295

* 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	77,222	21,133		11,163	0			109,518	127,683	126,918
	2								0	0	0
	3	77,222	21,133		11,163	0			109,518	127,683	126,918
	4								0	0	0
	5								0	0	0
Other City Taxes:											
	6	2,434	702		370	0			3,506	0	0
	7								0	0	0
	8								0	0	0
	9								0	0	0
	10								0	0	0
	11								0	0	0
	12		21,000						21,000	21,000	25,946
	13	2,434	21,702		370	0			24,506	21,000	25,946
	14	11,815							11,815	1,015	585
	15	22,670							22,670	27,700	24,558
Intergovernmental:											
	16	0				0			0	0	64,097
	17		34,000						34,000	32,000	32,894
	18	32,635	1,077	0	569	0		100,000	134,281	284,790	30,509
	19	47,368							47,368	45,268	45,011
	20	80,003	35,077	0	569	0		100,000	215,649	362,058	172,511
Charges for Fees & Service:											
	21							137,100	137,100	137,100	131,848
	22							155,300	155,300	153,300	79,052
	23								0	0	0
	24								0	0	0
	25								0	0	0
	26								0	0	0
	27							40,400	40,400	40,400	34,949
	28								0	0	0
	29								0	0	0
	30								0	0	0
	31								0	0	0
	32								0	0	0
	33	12,280							12,280	6,480	48,959
	34	12,280	0		0	0	0	332,800	345,080	337,280	294,808
	35								0	0	0
	36	26,800			23,350	0		2,000	52,150	47,490	31,945
Other Financing Sources:											
	37	22,561	0			0		0	22,561	22,561	38,655
	38								0	0	0
	39	22,561	0	0	0	0	0	0	22,561	22,561	38,655
	40					0			0	0	801,194
	41	0							0	0	800
	42	22,561	0	0	0	0	0	0	22,561	22,561	840,649
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)											
	43	255,785	77,912	0	35,452	0	0	434,800	803,949	946,787	1,517,920
	44	49,550	95,020	0	32,640	-1,553	0	-34,524	141,133	139,295	260,211
	45	305,335	172,932	0	68,092	-1,553	0	400,276	945,082	1,086,082	1,778,131

CITY OF Lohrville
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	77,222	21,133		11,163	0			109,518	127,683	126,918
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	77,222	21,133		11,163	0			109,518	127,683	126,918
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	2,434	21,702		370	0			24,506	21,000	25,946
Licenses & Permits	7	11,815	0					0	11,815	1,015	585
Use of Money and Property	8	22,670	0	0	0	0	0	0	22,670	27,700	24,558
Intergovernmental	9	80,003	35,077	0	569	0		100,000	215,649	362,058	172,511
Charges for Fees & Service	10	12,280	0		0	0	0	332,800	345,080	337,280	294,808
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	26,800	0		23,350	0	0	2,000	52,150	47,490	31,945
Sub-Total Revenues	13	233,224	77,912	0	35,452	0	0	434,800	781,388	924,226	677,271
Other Financing Sources:											
Total Transfers In	14	22,561	0	0	0	0	0	0	22,561	22,561	38,655
Proceeds of Debt	15	0	0	0	0	0		0	0	0	801,194
Proceeds of Capital Asset Sales	16	0	0	0	0	0	0	0	0	0	800
Total Revenues and Other Sources	17	255,785	77,912	0	35,452	0	0	434,800	803,949	946,787	1,517,920
Expenditures & Other Financing Uses											
Public Safety	18	57,974	0	0			0		57,974	57,470	55,839
Public Works	19	26,000	29,300	0			0		55,300	53,550	41,148
Health and Social Services	20	2,200	0	0			0		2,200	2,100	1,950
Culture and Recreation	21	62,020	5,411	0			0		67,431	72,066	62,324
Community and Economic Development	22	500	0	0			0		500	500	51,950
General Government	23	63,870	2,075	0			0		65,945	63,862	66,212
Debt Service	24	0	0	0	33,848		0		33,848	60,860	57,895
Capital Projects	25	0	0	0		0	0		0	0	858,193
Total Government Activities Expenditures	26	212,564	36,786	0	33,848	0	0		283,198	310,408	1,195,511
Business Type Proprietary: Enterprise & ISF	27							445,289	445,289	611,980	404,670
Total Gov & Bus Type Expenditures	28	212,564	36,786	0	33,848	0	0	445,289	728,487	922,388	1,600,181
Total Transfers Out	29	0	22,561	0	0	0	0	0	22,561	22,561	38,655
Total ALL Expenditures/Fund Transfers Out	30	212,564	59,347	0	33,848	0	0	445,289	751,048	944,949	1,638,836
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	43,221	18,565	0	1,604	0	0	-10,489	52,901	1,838	-120,916
Beginning Fund Balance July 1	33	49,550	95,020	0	32,640	-1,553	0	-34,524	141,133	139,295	260,211
Ending Fund Balance June 30	34	92,771	113,585	0	34,244	-1,553	0	-45,013	194,034	141,133	139,295

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

City Name: Lohrville

Fiscal Year
2016

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Project Name	Amount of Issue	Date Certified to County Auditor	Principal Due FY 2016	Interest Due FY 2016	Bond Reg/Other Fees Due FY 2016	Total Obligation Due FY 2016	Paid from Funds OTHER THAN Current Year Property Taxes	Amount Paid by Current Year Debt Service Levy
(1) D/S BACKFILL REVENUE								0
(2) 2001 WATER REVENUE BOND	343,000	9/7/2001	19,000	2,625	75	21,700	21,700	0
(3) 2007 SERIES BOND STREETS/WATER/EMS	235,000	11/15/2007	31,283	2,565	250	34,098	22,565	11,533
(4) 2012 SEWER PROJECT REVENUE BOND	3,724,000	6/29/2012	55,000	71,721	6,075	132,796	132,796	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			105,283	76,911	6,400	188,594	177,061	11,533

