

31-295

Adoption of Budget and Certification of City Taxes

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

The City of: Luxemburg County Name: DUBUQUE Date Budget Adopted: 2/9/2015
(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.

(563) 853-4615
Telephone Number

Signature

County Auditor Date Stamp

January 1, 2014 Property Valuations

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	2a <u>7,693,676</u>	2b <u>7,625,984</u>	240
DEBT SERVICE	3a <u>8,041,097</u>	3b <u>7,973,405</u>	
Ag Land	4a <u>139,542</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 62,319	61,770	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 2,000	1,982	52 0.25995
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 64,319	63,752	
384.1	3.00375	Ag Land	26 419	419	63 3.00375
Total General Fund Tax Levies (25 + 26)			27 64,738	64,171	Do Not Add
Special Revenue Levies					
384.8	0.27000	Emergency (if general fund at levy limit)	28 1,500	1,487	64 0.19497
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 1,500	1,487	
Valuation					
386	As Req	With Gas & Elec	Without Gas & Elec		
	SSMID 1 (A)	(B)		34	66 0
	SSMID 2 (A)	(B)		35	67 0
	SSMID 3 (A)	(B)		36	68 0
	SSMID 4 (A)	(B)		37	69 0
	SSMID 5 (A)	(B)		555	565 0
	SSMID 6 (A)	(B)		556	566 0
	SSMID 7 (A)	(B)		1177	0
Total SSMID			38 0	0	Do Not Add
Total Special Revenue Levies			39 1,500	1,487	
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 66,238	65,658	72 8.55492

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

Luxemburg

		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	97,520	42,654	16,188	0	0	0	156,362	403,284	559,646	
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	142,295	54,518	7,325	0	0	0	204,138	94,014	298,152	
Actual Expenditures Except End Bal (pg 12, line 259) *	3	103,428	36,904	0	0	40,853	0	181,185	101,343	282,528	
Ending Fund Balance June 30 (pg 12, line 261) *	4	136,387	60,268	23,513	0	-40,853	0	179,315	395,955	575,270	
(2)											
** Re-Estimated FY 2015											
Beginning Fund Balance	5	136,387	60,268	23,513	0	-40,853	0	179,315	395,955	575,270	
Re-Est Revenues	6	111,842	51,550	9,050	0	0	0	172,442	99,250	271,692	
Re-Est Expenditures	7	146,900	76,200	0	0	0	0	223,100	131,299	354,399	
Ending Fund Balance	8	101,329	35,618	32,563	0	-40,853	0	128,657	363,906	492,563	
(3)											
** Budget FY 2016											
Beginning Fund Balance	9	101,329	35,618	32,563	0	-40,853	0	128,657	363,906	492,563	
Revenues	10	135,798	54,659	9,050	0	80,853	0	280,360	94,800	375,160	
Expenditures	11	158,823	88,500	40,000	0	40,000	0	327,323	177,800	505,123	
Ending Fund Balance	12	78,304	1,777	1,613	0	0	0	81,694	280,906	362,600	

* 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 (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								0	0	0
Jail	2								0	0	0
Emergency Management	3	1,130							1,130	730	416
Flood Control	4								0	0	0
Fire Department	5	6,000							6,000	6,000	4,822
Ambulance	6								0	0	0
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	0	0
Animal Control	9								0	0	0
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	7,130	0				0		7,130	6,730	5,238
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	38,000	42,000						80,000	89,700	32,143
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		8,000						8,000	8,000	7,216
Traffic Control and Safety	15								0	0	0
Snow Removal	16		20,000						20,000	20,000	20,112
Highway Engineering	17								0	0	0
Street Cleaning	18		500						500	500	0
Airport <i>(if not Enterprise)</i>	19								0	0	0
Garbage <i>(if not Enterprise)</i>	20	15,000							15,000	17,000	13,662
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	53,000	70,500				0		123,500	135,200	73,133
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	500							500	500	500
TOTAL (lines 23 - 29)	30	500	0				0		500	500	500
CULTURE & RECREATION											
Library Services	31	5,500							5,500	6,000	4,560
Museum, Band and Theater	32								0	0	0
Parks	33	14,000							14,000	19,600	6,211
Recreation	34								0	0	0
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36								0	0	0
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	19,500	0				0		19,500	25,600	10,771

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	6,600							6,600	8,000	8,565
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	500							500	500	0
	44										
TOTAL (lines 39 - 44)	45	7,100	0	0			0		7,100	8,500	8,565
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46	5,890							5,890	5,780	5,657
Clerk, Treasurer, & Finance Adm.	47	34,100							34,100	33,300	23,884
Elections	48	650							650	650	536
Legal Services & City Attorney	49								0	0	0
City Hall & General Buildings	50	8,100							8,100	5,940	12,048
Tort Liability	51	0							0	900	0
Other General Government	52								0	0	0
TOTAL (lines 46 - 52)	53	48,740	0	0			0		48,740	46,570	42,125
DEBT SERVICE											
Gov Capital Projects	55					40,000			40,000	0	40,853
TIF Capital Projects	56								0	0	0
TOTAL CAPITAL PROJECTS	57	0	0	0		40,000	0		40,000	0	40,853
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58	135,970	70,500	0	0	40,000	0		246,470	223,100	181,185
BUSINESS TYPE ACTIVITIES											
Proprietary: Enterprise & Budgeted ISF											
Water Utility	59							83,850	83,850	77,848	55,910
Sewer Utility	60							93,950	93,950	53,451	45,433
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							177,800	177,800	131,299	101,343
TOTAL ALL EXPENDITURES (lines 58+74)	74	135,970	70,500	0	0	40,000	0	177,800	424,270	354,399	282,528
Regular Transfers Out	75	22,853	18,000			0		0	40,853	0	0
Internal TIF Loan / Repayment Transfers Out	76			40,000					40,000	0	0
Total ALL Transfers Out	77	22,853	18,000	40,000	0	0	0	0	80,853	0	0
Total Expenditures & Fund Transfers Out (lines 75+76)	78	158,823	88,500	40,000	0	40,000	0	177,800	505,123	354,399	282,528
Ending Fund Balance June 30	79	78,304	1,777	1,613	0	0	0	280,906	362,600	492,563	575,270

* 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	64,171	1,487		0	0			65,658	66,632	61,276
	2								0	0	0
	3	64,171	1,487		0	0			65,658	66,632	61,276
	4								0	0	0
	5			9,000					9,000	9,000	7,325
Other City Taxes:											
	6	567	13		0	0			580	0	0
	7								0	0	0
	8								0	0	0
	9								0	0	0
	10								0	0	0
	11								0	0	0
	12		30,000						30,000	29,000	30,508
	13	567	30,013		0	0			30,580	29,000	30,508
	14	100							100	100	105
	15	11,400	50	50				0	11,500	15,100	47,219
Intergovernmental:											
	16		0						0	0	0
	17		23,000						23,000	22,500	23,965
	18	3,174	73	0	0	0		0	3,247	910	0
	19	1,586	36						1,622	0	0
	20	4,760	23,109	0	0	0		0	27,869	23,410	23,965
Charges for Fees & Service:											
	21							52,300	52,300	55,800	52,504
	22							42,500	42,500	43,450	41,510
	23								0	0	0
	24								0	0	0
	25								0	0	0
	26								0	0	0
	27	18,100							18,100	18,000	14,900
	28								0	0	0
	29								0	0	0
	30								0	0	0
	31								0	0	0
	32								0	0	0
	33	200							200	200	0
	34	18,300	0		0	0	0	94,800	113,100	117,450	108,914
	35								0	0	0
	36	11,000						0	11,000	11,000	18,840
Other Financing Sources:											
	37	0	0			40,853		0	40,853	0	0
	38	0				40,000			40,000	0	0
	39	0	0	0	0	80,853	0	0	80,853	0	0
	40								0	0	0
	41	25,500							25,500	0	0
	42	25,500	0	0	0	80,853	0	0	106,353	0	0
Total Revenues except for beginning fund balance											
(lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)											
	43	135,798	54,659	9,050	0	80,853	0	94,800	375,160	271,692	298,152
	44	101,329	35,618	32,563	0	-40,853	0	363,906	492,563	575,270	559,646
	45	237,127	90,277	41,613	0	40,000	0	458,706	867,723	846,962	857,798

CITY OF
Luxemburg
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	64,171	1,487		0	0			65,658	66,632	61,276
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	64,171	1,487		0	0			65,658	66,632	61,276
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			9,000					9,000	9,000	7,325
Other City Taxes	6	567	30,013		0	0			30,580	29,000	30,508
Licenses & Permits	7	100	0					0	100	100	105
Use of Money and Property	8	11,400	50	50	0	0	0	0	11,500	15,100	47,219
Intergovernmental	9	4,760	23,109	0	0	0		0	27,869	23,410	23,965
Charges for Fees & Service	10	18,300	0		0	0		94,800	113,100	117,450	108,914
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	11,000	0		0	0		0	11,000	11,000	18,840
Sub-Total Revenues	13	110,298	54,659	9,050	0	0		94,800	268,807	271,692	298,152
Other Financing Sources:											
Total Transfers In	14	0	0	0	0	80,853		0	80,853	0	0
Proceeds of Debt	15	0	0	0	0	0		0	0	0	0
Proceeds of Capital Asset Sales	16	25,500	0	0	0	0		0	25,500	0	0
Total Revenues and Other Sources	17	135,798	54,659	9,050	0	80,853		94,800	375,160	271,692	298,152
Expenditures & Other Financing Uses											
Public Safety	18	7,130	0	0					7,130	6,730	5,238
Public Works	19	53,000	70,500	0					123,500	135,200	73,133
Health and Social Services	20	500	0	0					500	500	500
Culture and Recreation	21	19,500	0	0					19,500	25,600	10,771
Community and Economic Development	22	7,100	0	0					7,100	8,500	8,565
General Government	23	48,740	0	0					48,740	46,570	42,125
Debt Service	24	0	0	0	0				0	0	0
Capital Projects	25	0	0	0		40,000			40,000	0	40,853
Total Government Activities Expenditures	26	135,970	70,500	0	0	40,000			246,470	223,100	181,185
Business Type Proprietary: Enterprise & ISF	27							177,800	177,800	131,299	101,343
Total Gov & Bus Type Expenditures	28	135,970	70,500	0	0	40,000		177,800	424,270	354,399	282,528
Total Transfers Out	29	22,853	18,000	40,000	0	0		0	80,853	0	0
Total ALL Expenditures/Fund Transfers Out	30	158,823	88,500	40,000	0	40,000		177,800	505,123	354,399	282,528
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-23,025	-33,841	-30,950	0	40,853		-83,000	-129,963	-82,707	15,624
Beginning Fund Balance July 1	33	101,329	35,618	32,563	0	-40,853		363,906	492,563	575,270	559,646
Ending Fund Balance June 30	34	78,304	1,777	1,613	0	0		280,906	362,600	492,563	575,270

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

City Name: Luxemburg

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) Sewer Revenu Bond	430,000	2001	7,048	17,604		24,652	24,652	0
(3) Water Revenue Bond	449,000	2004	6,768	17,681		24,449	24,449	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			13,816	35,285	0	49,101	49,101	0

