

# 45-423

## Adoption of Budget and Certification of City Taxes

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

The City of: Lime Springs County Name: HOWARD Date Budget Adopted: 3/11/2015  
(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.

563-566-4405

Telephone Number

Signature

County Auditor Date Stamp

### January 1, 2014 Property Valuations

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	2a <u>11,057,246</u>	2b <u>10,843,730</u>	505
<b>DEBT SERVICE</b>	3a <u>11,469,032</u>	3b <u>11,255,516</u>	
Ag Land	4a <u>167,283</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 89,564	87,834	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 22,000	21,575	52 1.98965
12(21)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462 2,291	2,247	465 0.20719
(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
		<b>Total General Fund Regular Levies (5 thru 24)</b>	25 113,855	111,656	
384.1	3.00375	Ag Land	26 502	502	63 3.00375
		<b>Total General Fund Tax Levies (25 + 26)</b>	27 114,357	112,158	Do Not Add
		Special Revenue Levies			
384.8	0.27000	Emergency (if general fund at levy limit)	28 2,985	2,928	64 0.27000
384.6	Amt Nec	Police & Fire Retirement	29	0	0
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30 15,000	14,710	1.35658
Rules	Amt Nec	Other Employee Benefits	31 7,500	7,355	0.67829
		<b>Total Employee Benefit Levies (29,30,31)</b>	32 22,500	22,065	65 2.03487
		<b>Sub Total Special Revenue Levies (28+32)</b>	33 25,485	24,993	
		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
		<b>Total SSMID</b>	38 0	0	Do Not Add
		<b>Total Special Revenue Levies</b>	39 25,485	24,993	
384.4	Amt Nec	<b>Debt Service Levy 76.10(6)</b>	40 18,500	18,156	70 1.61304
384.7	0.67500	<b>Capital Projects (Capital Improv. Reserve)</b>	41	0	71 0
		<b>Total Property Taxes (27+39+40+41)</b>	42 158,342	155,307	72 14.21475

### 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

**Lime Springs**

		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)
<b>(1)</b>										
<b>*Annual Report FY 2014</b>										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	170,421	103,170	9,569	14,428	0	0	297,588	-21,562	276,026
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	228,479	192,158	22,305	31,722	0	0	474,664	242,590	717,254
Actual Expenditures Except End Bal (pg 12, line 259) *	3	240,281	102,245	23,500	37,911	28,666	0	432,603	277,036	709,639
Ending Fund Balance June 30 (pg 12, line 261) *	4	158,619	193,083	8,374	8,239	-28,666	0	339,649	-56,008	283,641
<b>(2)</b>		<b>General</b>	<b>Spec Rev</b>	<b>TIF Special Rev</b>	<b>Debt Serv</b>	<b>Capt Proj</b>	<b>Permanent</b>	<b>Tot Govt</b>	<b>Proprietary</b>	<b>Grand Total</b>
<b>** Re-Estimated FY 2015</b>										
Beginning Fund Balance	5	158,619	193,083	8,374	8,239	-28,666	0	339,649	-56,008	283,641
Re-Est Revenues	6	272,108	167,925	25,000	24,493	217,000	0	706,526	324,000	1,030,526
Re-Est Expenditures	7	278,720	151,200	25,000	32,000	200,000	0	686,920	280,000	966,920
Ending Fund Balance	8	152,007	209,808	8,374	732	-11,666	0	359,255	-12,008	347,247
<b>(3)</b>		<b>General</b>	<b>Spec Rev</b>	<b>TIF Special Rev</b>	<b>Debt Serv</b>	<b>Capt Proj</b>	<b>Permanent</b>	<b>Tot Govt</b>	<b>Proprietary</b>	<b>Grand Total</b>
<b>** Budget FY 2016</b>										
Beginning Fund Balance	9	152,007	209,808	8,374	732	-11,666	0	359,255	-12,008	347,247
Revenues	10	258,894	179,467	24,000	19,261	21,700	0	503,322	230,000	733,322
Expenditures	11	272,281	109,500	20,000	18,500	10,000	0	430,281	217,219	647,500
Ending Fund Balance	12	138,620	279,775	12,374	1,493	34	0	432,296	773	433,069

\* 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)
<b>PUBLIC SAFETY</b>											
Police Department/Crime Prevention	1	6,000							6,000	6,000	2,833
Jail	2								0	0	0
Emergency Management	3	2,291							2,291	2,291	0
Flood Control	4								0	0	0
Fire Department	5	16,535	11,850						28,385	23,725	31,903
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	24,826	11,850				0		36,676	32,016	34,736
<b>PUBLIC WORKS</b>											
Roads, Bridges, & Sidewalks	12		40,000						40,000	35,000	29,665
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		12,500						12,500	13,000	12,144
Traffic Control and Safety	15								0	0	0
Snow Removal	16		14,000						14,000	13,000	13,898
Highway Engineering	17								0	0	0
Street Cleaning	18		600						600	0	594
Airport (if not Enterprise)	19								0	0	0
Garbage (if not Enterprise)	20	63,000							63,000	64,000	63,421
Other Public Works	21								0	6,000	0
TOTAL (lines 12 - 21)	22	63,000	67,100				0		130,100	131,000	119,722
<b>HEALTH &amp; SOCIAL SERVICES</b>											
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
<b>CULTURE &amp; RECREATION</b>											
Library Services	31	41,803	2,500						44,303	40,310	38,978
Museum, Band and Theater	32								0	0	0
Parks	33	5,192	6,050						11,242	14,790	11,418
Recreation	34	31,610	16,500						48,110	44,164	40,001
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36	9,650	5,500						15,150	11,840	11,100
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	88,255	30,550				0		118,805	111,104	101,497

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)
<b>COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>												
Community Beautification	39									0	0	0
Economic Development	40		2,000							2,000	2,500	1,779
Housing and Urban Renewal	41									0	0	0
Planning & Zoning	42									0	0	0
Other Com & Econ Development	43				20,000					20,000	29,300	28,127
TOTAL (lines 39 - 44)	45		2,000	0	20,000			0		22,000	31,800	29,906
<b>GENERAL GOVERNMENT</b>												
Mayor, Council, & City Manager	46		6,800							6,800	6,800	6,215
Clerk, Treasurer, & Finance Adm.	47		39,000							39,000	39,000	65,246
Elections	48		700							700	0	623
Legal Services & City Attorney	49		2,000							2,000	2,000	135
City Hall & General Buildings	50		6,000							6,000	5,200	5,147
Tort Liability	51		18,000							18,000	18,000	0
Other General Government	52									0	15,000	0
TOTAL (lines 46 - 52)	53		72,500	0	0			0		72,500	86,000	77,366
<b>DEBT SERVICE</b>	54					18,500				18,500	32,000	37,911
Gov Capital Projects	55						10,000			10,000	200,000	28,666
TIF Capital Projects	56									0	0	0
<b>TOTAL CAPITAL PROJECTS</b>	57		0	0	0		10,000	0		10,000	200,000	28,666
<b>TOTAL Government Activities Expenditures</b> (lines 11+22+30+38+45+53+54+57)	58		250,581	109,500	20,000	18,500	10,000	0		408,581	623,920	429,804
<b>BUSINESS TYPE ACTIVITIES</b>												
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>												
Water Utility	59								100,000	100,000	150,000	148,058
Sewer Utility	60								100,000	100,000	130,000	83,790
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								17,219	17,219	0	0
Enterprise CAPITAL PROJECTS	71								0	0	0	0
Enterprise TIF CAPITAL PROJECTS	72								0	0	0	0
<b>TOTAL Business Type Expenditures (lines 59 - 73)</b>	73								217,219	217,219	280,000	231,848
<b>TOTAL ALL EXPENDITURES (lines 58+74)</b>	74		250,581	109,500	20,000	18,500	10,000	0	217,219	625,800	903,920	661,652
Regular Transfers Out	75		21,700							21,700	63,000	47,987
Internal TIF Loan / Repayment Transfers Out	76									0	0	0
<b>Total ALL Transfers Out</b>	77		21,700	0	0	0	0	0	0	21,700	63,000	47,987
<b>Total Expenditures &amp; Fund Transfers Out (lines 75+76)</b>	78		272,281	109,500	20,000	18,500	10,000	0	217,219	647,500	966,920	709,639
<b>Ending Fund Balance June 30</b>	79		138,620	279,775	12,374	1,493	34	0	773	433,069	347,247	283,641

\* 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)
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>											
	1	112,158	24,993		18,156	0			155,307	158,516	164,029
	2								0	0	0
	3	112,158	24,993		18,156	0			155,307	158,516	164,029
	4								0	0	0
	5			24,000					24,000	25,000	22,305
Other City Taxes:											
	6	2,199	492		344	0			3,035	3,071	0
	7	650							650	750	0
	8								0	0	0
	9								0	0	0
	10								0	0	0
	11								0	0	0
	12	14,000	52,000						66,000	66,000	53,127
	13	16,849	52,492		344	0			69,685	69,821	53,127
	14	2,500							2,500	2,000	1,863
	15	20,000							20,000	25,000	5,599
Intergovernmental:											
	16								0	0	4,627
	17		56,000						56,000	56,000	50,984
	18	4,387	982	0	761	0		0	6,130	80,189	1,173
	19		45,000						45,000	35,000	42,034
	20	4,387	101,982	0	761	0		0	107,130	171,189	98,818
Charges for Fees & Service:											
	21							110,000	110,000	71,000	101,312
	22							120,000	120,000	71,000	92,731
	23								0	0	0
	24								0	0	0
	25								0	0	0
	26								0	0	0
	27	63,000							63,000	62,000	62,502
	28								0	0	0
	29								0	0	0
	30								0	0	0
	31								0	0	0
	32								0	0	0
	33								0	0	33,602
	34	63,000	0		0	0	0	230,000	293,000	204,000	290,147
	35								0	0	0
	36	40,000							40,000	52,000	33,379
Other Financing Sources:											
	37					21,700			21,700	63,000	47,987
	38								0	0	0
	39	0	0	0	0	21,700	0	0	21,700	63,000	47,987
	40								0	260,000	0
	41								0	0	0
	42	0	0	0	0	21,700	0	0	21,700	323,000	47,987
<b>Total Revenues except for beginning fund balance</b>											
	43	258,894	179,467	24,000	19,261	21,700	0	230,000	733,322	1,030,526	717,254
	44	152,007	209,808	8,374	732	-11,666	0	-12,008	347,247	283,641	276,026
	45	410,901	389,275	32,374	19,993	10,034	0	217,992	1,080,569	1,314,167	993,280

**CITY OF**  
**Lime Springs**  
**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)
<b>Revenues &amp; Other Financing Sources</b>											
Taxes Levied on Property	1	112,158	24,993		18,156	0			155,307	158,516	164,029
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	112,158	24,993		18,156	0			155,307	158,516	164,029
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			24,000					24,000	25,000	22,305
Other City Taxes	6	16,849	52,492		344	0			69,685	69,821	53,127
Licenses & Permits	7	2,500	0					0	2,500	2,000	1,863
Use of Money and Property	8	20,000	0	0	0	0	0	0	20,000	25,000	5,599
Intergovernmental	9	4,387	101,982	0	761	0		0	107,130	171,189	98,818
Charges for Fees & Service	10	63,000	0		0	0		230,000	293,000	204,000	290,147
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	40,000	0		0	0		0	40,000	52,000	33,379
Sub-Total Revenues	13	258,894	179,467	24,000	19,261	0		230,000	711,622	707,526	669,267
<b>Other Financing Sources:</b>											
Total Transfers In	14	0	0	0	0	21,700	0	0	21,700	63,000	47,987
Proceeds of Debt	15	0	0	0	0	0		0	0	260,000	0
Proceeds of Capital Asset Sales	16	0	0	0	0	0		0	0	0	0
<b>Total Revenues and Other Sources</b>	<b>17</b>	<b>258,894</b>	<b>179,467</b>	<b>24,000</b>	<b>19,261</b>	<b>21,700</b>	<b>0</b>	<b>230,000</b>	<b>733,322</b>	<b>1,030,526</b>	<b>717,254</b>
<b>Expenditures &amp; Other Financing Uses</b>											
Public Safety	18	24,826	11,850	0			0		36,676	32,016	34,736
Public Works	19	63,000	67,100	0			0		130,100	131,000	119,722
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	88,255	30,550	0			0		118,805	111,104	101,497
Community and Economic Development	22	2,000	0	20,000			0		22,000	31,800	29,906
General Government	23	72,500	0	0			0		72,500	86,000	77,366
Debt Service	24	0	0	0	18,500		0		18,500	32,000	37,911
Capital Projects	25	0	0	0		10,000	0		10,000	200,000	28,666
<b>Total Government Activities Expenditures</b>	<b>26</b>	<b>250,581</b>	<b>109,500</b>	<b>20,000</b>	<b>18,500</b>	<b>10,000</b>	<b>0</b>		<b>408,581</b>	<b>623,920</b>	<b>429,804</b>
Business Type Proprietary: Enterprise & ISF	27							217,219	217,219	280,000	231,848
<b>Total Gov &amp; Bus Type Expenditures</b>	<b>28</b>	<b>250,581</b>	<b>109,500</b>	<b>20,000</b>	<b>18,500</b>	<b>10,000</b>	<b>0</b>	<b>217,219</b>	<b>625,800</b>	<b>903,920</b>	<b>661,652</b>
<b>Total Transfers Out</b>	<b>29</b>	<b>21,700</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>21,700</b>	<b>63,000</b>	<b>47,987</b>
<b>Total ALL Expenditures/Fund Transfers Out</b>	<b>30</b>	<b>272,281</b>	<b>109,500</b>	<b>20,000</b>	<b>18,500</b>	<b>10,000</b>	<b>0</b>	<b>217,219</b>	<b>647,500</b>	<b>966,920</b>	<b>709,639</b>
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	 -13,387	 69,967	 4,000	 761	 11,700	 0	 12,781	 85,822	 63,606	 7,615
<b>Beginning Fund Balance July 1</b>	<b>33</b>	<b>152,007</b>	<b>209,808</b>	<b>8,374</b>	<b>732</b>	<b>-11,666</b>	<b>0</b>	<b>-12,008</b>	<b>347,247</b>	<b>283,641</b>	<b>276,026</b>
<b>Ending Fund Balance June 30</b>	<b>34</b>	<b>138,620</b>	<b>279,775</b>	<b>12,374</b>	<b>1,493</b>	<b>34</b>	<b>0</b>	<b>773</b>	<b>433,069</b>	<b>347,247</b>	<b>283,641</b>

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

City Name: Lime Springs

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) Fire Station/Community Center	180,000	06/07/2013	15,000	3,500		18,500		18,500
(3) Water Revenue Notes, Series 2015	145,000	02/12/2015	10,000	7,219		17,219	17,219	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			25,000	10,719	0	35,719	17,219	18,500

