

# 11-086

## Adoption of Budget and Certification of City Taxes

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

The City of: Linn Grove County Name: BUENA VISTA 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.

County Auditor Date Stamp		712-296-0918 <small>Telephone Number</small>	_____ <small>Signature</small>
<b>January 1, 2014 Property Valuations</b>			
		With Gas & Electric	Without Gas & Electric
Regular	2a	<b>3,790,332</b>	<b>3,642,755</b>
<b>DEBT SERVICE</b>	3a	<b>3,790,332</b>	<b>3,642,755</b>
Ag Land	4a	<b>68,372</b>	
			Last Official Census
			<b>154</b>

Code		Dollar			(A)	(B)	(C)
Sec.	Limit	Purpose			Request with Utility Replacement	Property Taxes Levied	Rate
384.1	8.10000	Regular General levy	5		30,702	29,506	43 8.10000
<b>Non-Voted Other Permissible Levies</b>							
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			0	52 0
12(21)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462	100		96	465 0.02638
<b>Voted Other Permissible Levies</b>							
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>					<b>30,802</b>	<b>29,602</b>	
384.1	3.00375	Ag Land	26		205	205	63 3.00375
<b>Total General Fund Tax Levies (25 + 26)</b>					<b>31,007</b>	<b>29,807</b>	<b>Do Not Add</b>
<b>Special Revenue Levies</b>							
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	1,983		1,906	0.52317
Rules	Amt Nec	Other Employee Benefits	31			0	0
<b>Total Employee Benefit Levies (29,30,31)</b>					<b>1,983</b>	<b>1,906</b>	65 0.52317
<b>Sub Total Special Revenue Levies (28+32)</b>					<b>1,983</b>	<b>1,906</b>	
<b>Valuation</b>							
386	As Req						
		<u>With Gas &amp; Elec</u>	<u>Without Gas &amp; Elec</u>				
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>					<b>0</b>	<b>0</b>	<b>Do Not Add</b>
<b>Total Special Revenue Levies</b>					<b>1,983</b>	<b>1,906</b>	
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
<b>Total Property Taxes (27+39+40+41)</b>					<b>32,990</b>	<b>31,713</b>	72 8.64955

**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 **Linn Grove**

		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	77,873	0	0	0	0	0	77,873	90,886	168,759
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	63,423	59,711	0	0	0	0	123,134	28,551	151,685
Actual Expenditures Except End Bal (pg 12, line 259) *	3	83,441	16,150	0	0	0	0	99,591	40,843	140,434
Ending Fund Balance June 30 (pg 12, line 261) *	4	57,855	43,561	0	0	0	0	101,416	78,594	180,010
<b>(2)</b>										
<b>** Re-Estimated FY 2015</b>										
Beginning Fund Balance	5	57,855	43,561	0	0	0	0	101,416	78,594	180,010
Re-Est Revenues	6	77,544	38,101	0	0	0	0	115,645	46,900	162,545
Re-Est Expenditures	7	77,242	16,601	0	0	0	0	93,843	73,600	167,443
Ending Fund Balance	8	58,157	65,061	0	0	0	0	123,218	51,894	175,112
<b>(3)</b>										
<b>** Budget FY 2016</b>										
Beginning Fund Balance	9	58,157	65,061	0	0	0	0	123,218	51,894	175,112
Revenues	10	79,009	17,103	0	0	0	0	96,112	46,785	142,897
Expenditures	11	69,849	16,957	0	0	0	0	86,806	46,362	133,168
Ending Fund Balance	12	67,317	65,207	0	0	0	0	132,524	52,317	184,841

\* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2014

\*\* The remaining two sections are filled in by the software once ALL worksheets are completed.

**CITY OF** \_\_\_\_\_ **Linn Grove**

**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.	<input style="width: 100px; height: 20px;" type="text"/>	<u>0</u>
2 Support of a Local Emerg.Mgmt.Comm.	100	96
3 TOTAL FOR FISCAL YEAR 2014	100	96

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)
<b>PUBLIC SAFETY</b>											
Police Department/Crime Prevention	1	3,607							3,607	3,502	3,351
Jail	2								0	0	0
Emergency Management	3	4	96						100	100	100
Flood Control	4								0	0	0
Fire Department	5	2,293							2,293	2,398	2,549
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	5,904	96				0		6,000	6,000	6,000
<b>PUBLIC WORKS</b>											
Roads, Bridges, & Sidewalks	12	323	9,965						10,288	12,704	9,952
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	3,550	3,550						7,100	6,914	7,102
Traffic Control and Safety	15								0	0	0
Snow Removal	16		1,500						1,500	1,550	1,427
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	19,481							19,481	18,615	18,453
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	23,354	15,015				0		38,369	39,783	36,934
<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	7,202	1,112						8,314	8,150	8,150
Museum, Band and Theater	32								0	0	0
Parks	33	5,036	39						5,075	6,300	24,844
Recreation	34								0	0	0
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36	4,736	56						4,792	4,800	3,074
Other Culture and Recreation	37	250							250	250	0
TOTAL (lines 31 - 37)	38	17,224	1,207				0		18,431	19,500	36,068

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									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
TOTAL (lines 39 - 44)	45		0	0	0			0		0	0	0
<b>GENERAL GOVERNMENT</b>												
Mayor, Council, & City Manager	46		2,684	216						2,900	2,900	2,573
Clerk, Treasurer, & Finance Adm.	47		8,833	423						9,256	8,700	6,127
Elections	48		1,400							1,400	0	1,137
Legal Services & City Attorney	49		1,000							1,000	2,700	434
City Hall & General Buildings	50		1,450							1,450	6,260	2,299
Tort Liability	51		7,500							7,500	7,500	7,581
Other General Government	52		500							500	500	438
TOTAL (lines 46 - 52)	53		23,367	639	0			0		24,006	28,560	20,589
<b>DEBT SERVICE</b>	54									0	0	0
Gov Capital Projects	55									0	0	0
TIF Capital Projects	56									0	0	0
<b>TOTAL CAPITAL PROJECTS</b>	57		0	0	0		0	0		0	0	0
<b>TOTAL Government Activities Expenditures</b> (lines 11+22+30+38+45+53+54+57)	58		69,849	16,957	0	0	0	0		86,806	93,843	99,591
<b>BUSINESS TYPE ACTIVITIES</b>												
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>												
Water Utility	59								36,653	36,653	54,850	25,906
Sewer Utility	60								9,709	9,709	18,750	14,937
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
<b>TOTAL Business Type Expenditures (lines 59 - 73)</b>	73								46,362	46,362	73,600	40,843
<b>TOTAL ALL EXPENDITURES (lines 58+74)</b>	74		69,849	16,957	0	0	0	0	46,362	133,168	167,443	140,434
Regular Transfers Out	75									0	0	0
Internal TIF Loan / Repayment Transfers Out	76									0	0	0
<b>Total ALL Transfers Out</b>	77		0	0	0	0	0	0	0	0	0	0
<b>Total Expenditures &amp; Fund Transfers Out (lines 75+76)</b>	78		69,849	16,957	0	0	0	0	46,362	133,168	167,443	140,434
<b>Ending Fund Balance June 30</b>	79		67,317	65,207	0	0	0	0	52,317	184,841	175,112	180,010

\* 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	29,807	1,906		0	0			31,713	32,299	31,501
	2								0	0	0
	3	29,807	1,906		0	0			31,713	32,299	31,501
	4								0	0	0
	5								0	0	0
Other City Taxes:											
	6	1,200	77		0	0			1,277	1,323	1,260
	7								0	0	0
	8								0	0	0
	9								0	0	0
	10								0	0	0
	11								0	0	0
	12	14,000							14,000	14,000	14,912
	13	15,200	77		0	0			15,277	15,323	16,172
	14	250							250	240	615
	15	500							500	496	171
Intergovernmental:											
	16								0	22,500	0
	17		15,015						15,015	13,800	12,768
	18	2,052	105	0	0	0		0	2,157	426	11,300
	19	8,100							8,100	8,100	19,600
	20	10,152	15,120	0	0	0		0	25,272	44,826	43,668
Charges for Fees & Service:											
	21							37,600	37,600	37,600	19,042
	22							9,185	9,185	9,300	9,509
	23								0	0	0
	24								0	0	0
	25								0	0	0
	26								0	0	0
	27	23,100							23,100	22,400	21,857
	28								0	0	0
	29								0	0	0
	30								0	0	0
	31								0	0	0
	32								0	0	0
	33								0	0	33
	34	23,100	0		0	0	0	46,785	69,885	69,300	50,441
	35								0	0	0
	36								0	61	9,117
Other Financing Sources:											
	37								0	0	0
	38								0	0	0
	39	0	0	0	0	0	0	0	0	0	0
	40								0	0	0
	41								0	0	0
	42	0	0	0	0	0	0	0	0	0	0
<b>Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, &amp; 41)</b>											
	43	79,009	17,103	0	0	0	0	46,785	142,897	162,545	151,685
	44	58,157	65,061	0	0	0	0	51,894	175,112	180,010	168,759
<b>TOTAL REVENUES &amp; BEGIN BALANCE (lines 42+43)</b>											
	45	137,166	82,164	0	0	0	0	98,679	318,009	342,555	320,444

CITY OF

Linn Grove

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	29,807	1,906		0	0			31,713	32,299	31,501
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	29,807	1,906		0	0			31,713	32,299	31,501
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	15,200	77		0	0			15,277	15,323	16,172
Licenses & Permits	7	250	0					0	250	240	615
Use of Money and Property	8	500	0	0	0	0	0	0	500	496	171
Intergovernmental	9	10,152	15,120	0	0	0		0	25,272	44,826	43,668
Charges for Fees & Service	10	23,100	0		0	0		46,785	69,885	69,300	50,441
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	0	0		0	0		0	0	61	9,117
Sub-Total Revenues	13	79,009	17,103	0	0	0	0	46,785	142,897	162,545	151,685
<b>Other Financing Sources:</b>											
Total Transfers In	14	0	0	0	0	0	0	0	0	0	0
Proceeds of Debt	15	0	0	0	0	0		0	0	0	0
Proceeds of Capital Asset Sales	16	0	0	0	0	0		0	0	0	0
Total Revenues and Other Sources	17	79,009	17,103	0	0	0	0	46,785	142,897	162,545	151,685
<b>Expenditures &amp; Other Financing Uses</b>											
Public Safety	18	5,904	96	0			0		6,000	6,000	6,000
Public Works	19	23,354	15,015	0			0		38,369	39,783	36,934
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	17,224	1,207	0			0		18,431	19,500	36,068
Community and Economic Development	22	0	0	0			0		0	0	0
General Government	23	23,367	639	0			0		24,006	28,560	20,589
Debt Service	24	0	0	0	0				0	0	0
Capital Projects	25	0	0	0		0	0		0	0	0
Total Government Activities Expenditures	26	69,849	16,957	0	0	0	0		86,806	93,843	99,591
Business Type Proprietary: Enterprise & ISF	27							46,362	46,362	73,600	40,843
Total Gov & Bus Type Expenditures	28	69,849	16,957	0	0	0	0	46,362	133,168	167,443	140,434
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	69,849	16,957	0	0	0	0	46,362	133,168	167,443	140,434
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	9,160	146	0	0	0	0	423	9,729	-4,898	11,251
Beginning Fund Balance July 1	33	58,157	65,061	0	0	0	0	51,894	175,112	180,010	168,759
Ending Fund Balance June 30	34	67,317	65,207	0	0	0	0	52,317	184,841	175,112	180,010

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

City Name:   Linn Grove  

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		0
(2)						0		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			0	0	0	0	0	0

