

FISCAL YEAR JULY 1, 2021 - JUNE 30, 2022
ADOPTION OF BUDGET AND CERTIFICATION OF CITY TAXES
The City of: VAN HORNE County Name: BENTON COUNTY

Adopted On: 4/28/2021 Resolution: 2021-422

The below-signed certifies that the City Council, on the date stated above, lawfully approved the named resolution adopting a budget for next fiscal year, as summarized on this and the supporting pages.

		With Gas & Electric		Without Gas & Electric	
Regular	2a	24,911,927	2b	24,542,973	City Number: 06-043 Last Official Census: 682
DEBT SERVICE	3a	26,679,750	3b	26,310,796	
Ag Land	4a	449,901			

TAXES LEVIED

Purpose	Dollar Limit	ENTER FIRE DISTRICT RATE BELOW		Request with Utility Replacement	Property Taxes Levied		Rate
Regular General levy	8.10000			5	201,787	198,798	43 8.10000
Non-Voted Other Permissible Levies							
Contract for use of Bridge	0.67500			6		0	44 0.00000
Opr & Maint publicly owned Transit	0.95000			7		0	45 0.00000
Rent, Ins. Maint of Civic Center	Amt Nec			8		0	46 0.00000
Opr & Maint of City owned Civic Center	0.13500			9	3,363	3,313	47 0.13500
Planning a Sanitary Disposal Project	0.06750			10		0	48 0.00000
Aviation Authority (under sec.330A.15)	0.27000			11		0	49 0.00000
Levee Impr. fund in special charter city	0.06750			13		0	51 0.00000
Liability, property & self insurance costs	Amt Nec			14	43,547	42,902	52 1.74804
Support of a Local Emerg.Mgmt.Comm.	Amt Nec			462		0	465 0.00000
Voted Other Permissible Levies							
Instrumental/Vocal Music Groups	0.13500			15		0	53 0.00000
Memorial Building	0.81000			16		0	54 0.00000
Symphony Orchestra	0.13500			17		0	55 0.00000
Cultural & Scientific Facilities	0.27000			18		0	56 0.00000
County Bridge	As Voted			19		0	57 0.00000
Missi or Missouri River Bridge Const.	1.35000			20		0	58 0.00000
Aid to a Transit Company	0.03375			21		0	59 0.00000
Maintain Institution received by gift/devise	0.20500			22		0	60 0.00000
City Emergency Medical District	1.00000			463		0	466 0.00000
Support Public Library	0.27000			23		0	61 0.00000
Unified Law Enforcement	1.50000			24		0	62 0.00000
Total General Fund Regular Levies (5 thru 24)				25	248,697	245,013	
Ag Land	3.00375			26	1,351	1,351	63 3.00288
Total General Fund Tax Levies (25 + 26)				27	250,048	246,364	
Special Revenue Levies							
Emergency (if general fund at levy limit)	0.27000			28	6,726	6,626	64 0.26999
Police & Fire Retirement	Amt Nec			29		0	0.00000
FICA & IPERS (if general fund at levy limit)	Amt Nec			30	27,137	26,735	1.08932
Other Employee Benefits	Amt Nec			31	20,000	19,704	0.80283
Total Employee Benefit Levies (29,30,31)				32	47,137	46,439	65 1.89215
Sub Total Special Revenue Levies (28+32)				33	53,863	53,065	
As Req		With Gas & Elec Valuation	Without Gas & Elec Valuation				
SSMID 1		0	0	34		0	66 0.00000
SSMID 2		0	0	35		0	67 0.00000
SSMID 3		0	0	36		0	68 0.00000
SSMID 4		0	0	37		0	69 0.00000
SSMID 5		0	0	555		0	565 0.00000
SSMID 6		0	0	556		0	566 0.00000
SSMID 7		0	0	1177		0	1179 0.00000
SSMID 8		0	0	1185		0	1187 0.00000
Total Special Revenue Levies				39	53,863	53,065	
Debt Service Levy 76.10(6)	Amt Nec			40	89,552	88,314	70 3.35655
Capital Projects (Capital Improv. Reserve)	0.67500			41		0	71 0.00000
Total Property Taxes (27+39+40+41)				42	393,463	387,743	72 15.50173

(Signature)

(Date)

(County Auditor)

(Date)

NOTICE OF PUBLIC HEARING - CITY OF VAN HORNE - PROPOSED PROPERTY TAX LEVY
Fiscal Year July 1, 2021 - June 30, 2022

The City Council will conduct a public hearing on the proposed Fiscal Year City property tax levy as follows:

Meeting Date: 2/15/2021 Meeting Time: 06:30 PM Meeting Location: City Hall

At the public hearing any resident or taxpayer may present objections to, or arguments in favor of the proposed tax levy. After adoption of the proposed tax levy, the City Council will publish notice and hold a hearing on the proposed city budget.

City Website (if available)
www.vanhorne-ia.com

City Telephone Number

	Current Year Certified Property Tax 2020 - 2021	Budget Year Effective Property Tax 2021 - 2022	Budget Year Proposed Maximum Property Tax 2021 - 2022	Annual % CHG
Regular Taxable Valuation	23,378,631	24,911,927	24,911,927	
Tax Levies:				
Regular General	189,367	189,367	201,787	
Contract for Use of Bridge	0	0		
Opr & Maint Publicly Owned Transit	0	0		
Rent, Ins. Maint. Of Non-Owned Civ. Ctr.	0	0		
Opr & Maint of City-Owned Civic Center	3,156	3,156	3,363	
Planning a Sanitary Disposal Project	0	0		
Liability, Property & Self-Insurance Costs	42,274	42,274	43,547	
Support of Local Emer. Mgmt. Commission	0	0		
Emergency	6,312	6,312	6,726	
Police & Fire Retirement	0	0		
FICA & IPERS	20,947	20,947	27,137	
Other Employee Benefits	40,000	40,000	40,000	
Total Tax Levy	302,056	302,056	322,560	6.78
Tax Rate	12.92017	12.12496	12.94801	

Explanation of significant increases in the budget:

While the actual levy rate is decreasing the property tax values have increased to help offset the increase in City Property insurance and employee benefits.

If applicable, the above notice also available online at:

www.vanhorne-ia.com

*Total city tax rate will also include voted general fund levy, debt service levy, and capital improvement reserve levy.

**Budget year effective property tax rate is the rate that would be assessed for these levies if the dollars requested is not changed in the coming budget year

Commercial & Industrial Replacement Claim Estimation

City Name: **VAN HORNE**
 Fiscal Year July 1, 2021 - June 30, 2022

This sheet has been designed to allow each city to estimate the amount of property tax reimbursement that will be received from the State for each fund.

	Commercial - Non-TIF	Commercial - TIF	Industrial - Non-TIF	Industrial - TIF
Taxable	1	4,695,486	787,044	93,425
100% Assessed	2	5,304,656	787,044	105,855
A				
REPLACEMENT				
General Fund	3		6,205	REVENUES, LINE 18
Special Fund	4		1,344	REVENUES, LINE 18
Debt Fund	5		2,086	REVENUES, LINE 18
Capital Reserve Fund	6		0	REVENUES, LINE 18
REPLACEMENT PAYMENT PERCENTAGE				
Beginning in FY 2021-2022, the amount of commercial & industrial replacement payments paid by the State of Iowa to local governments becomes limited by the total amount of payments made in FY 2016-2017. This limitation of total dollars available for repayment of commercial & industrial replacement claims may cause all payments to local governments to be pro-rated. The amount of proration necessary for the budget year will not be known until August, but the dropdown below will allow the estimated commercial & industrial replacement payments to be reduced by a selected proration percentage.				
To reduce that estimated amount of commercial & industrial replacement payment budgeted for the coming fiscal year, complete an estimation of the replacement payment above. Once complete, select a proration percentage from the list below. The proration percentage will limit the amount of estimated replacement payment budgeted. This will hopefully prevent an over estimation in the budget year revenues.				
Proration Percentage				
100%				
Please input the amount of revenue being received from any grants or reimbursements from the State of Iowa, excluding the replacement amounts on lines 3 through 6 above. Separate the revenues by fund receiving the money.				
Other State Grants & Reimbursements		General	TIF Sp. Revenue	Debt Service
		Special Revenue	Capital Projects	Proprietary

Commercial & Industrial Replacement Claim Estimation

City Name: VAN HORNE
 Fiscal Year July 1, 2021 - June 30, 2022

			Commercial - Reg	Industrial - Reg	Replacement
Special Fund - Total All SSMIDS					0
SSMID 1	1	Taxable	0	0	0
	2	Assessed	0	0	0
SSMID 2	3	Taxable	0	0	0
	4	Assessed	0	0	0
SSMID 3	5	Taxable	0	0	0
	6	Assessed	0	0	0
SSMID 4	7	Taxable	0	0	0
	8	Assessed	0	0	0
SSMID 5	9	Taxable	0	0	0
	10	Assessed	0	0	0
SSMID 6	11	Taxable	0	0	0
	12	Assessed	0	0	0
SSMID 7	13	Taxable	0	0	0
	14	Assessed	0	0	0
SSMID 8	15	Taxable	0	0	0
	16	Assessed	0	0	0
	17		0	0	0

FUND BALANCE

City Name: VAN HORNE
 Fiscal Year July 1, 2021 - June 30, 2022

	GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	TOTAL GOVERNMENT	PROPRIETARY	GRAND TOTAL
Annual Report FY 2020									
Beginning Fund Balance July 1	1 891,645	49,706	0	1	0	0	941,352	-56,140	905,212
Actual Revenues Except Beg Balance	2 349,890	229,514	68,560	115,506	0	0	763,470	403,875	1,167,345
Actual Expenditures Except End Balance	3 395,427	216,533	68,560	99,328	48,200	0	828,048	444,886	1,272,934
Ending Fund Balance June 30	4 846,108	62,687	0	16,179	-48,200	0	876,774	-77,151	799,623
Re-Estimated FY 2021									
Beginning Fund Balance	5 846,108	62,687	0	16,179	-48,200	0	876,774	-77,151	799,623
Re-Est Revenues	6 585,957	385,388	53,060	49,475	0	0	1,073,880	1,159,014	2,232,894
Re-Est Expenditures	7 1,045,616	397,637	54,823	49,475	53,060	0	1,600,611	894,945	2,495,556
Ending Fund Balance	8 386,449	50,438	-1,763	16,179	-101,260	0	350,043	186,918	536,961
Budget FY 2022									
Beginning Fund Balance	9 386,449	50,438	-1,763	16,179	-101,260	0	350,043	186,918	536,961
Revenues	10 390,215	203,207	53,170	91,638	0	0	738,230	322,056	1,060,286
Expenditures	11 366,121	147,722	53,040	29,763	0	0	596,646	424,366	1,021,012
Ending Fund Balance	12 410,543	105,923	-1,633	78,054	-101,260	0	491,627	84,608	576,235

LOCAL EMC SUPPORT

City Name: VAN HORNE
 Fiscal Year July 1, 2021 - June 30, 2022

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 for support of an Emergency Management Commission. The total below will reflect the total amount of Emergency Management Commission support provided by the City.

	Request with Utility Replacement	Property Taxes Levied
Portion of General Fund Levy Used for Emerg. Mgmt. Comm.	0	0
Support of a Local Emerg. Mgmt. Comm.	0	0
TOTAL FOR FY 2022	0	0

GOVERNMENT ACTIVITIES CONT.	GENERAL	SPECIAL REVENUE	TIF/SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT PROPRIETARY	RE-ESTIMATED 2021	ACTUAL 2020
PUBLIC SAFETY								
Police Department/Crime Prevention	19,500						19,500	19,500
Jail							0	0
Emergency Management							0	0
Flood Control							0	0
Fire Department	293,622						293,622	85,729
Ambulance	19,703						19,703	17,223
Building Inspections							0	0
Miscellaneous Protective Services							0	0
Animal Control	700						700	96
Other Public Safety							0	0
TOTAL (lines 1 - 10)	333,525	0				0	333,525	122,548
PUBLIC WORKS								
Roads, Bridges, & Sidewalks	343,637	350,000					693,637	127,407
Parking - Meter and Off-Street							0	0
Street Lighting							0	16,705
Traffic Control and Safety	15,100						15,100	2,461
Snow Removal	3,000						3,000	5,519
Highway Engineering							0	0
Street Cleaning							0	0
Airport (if not Enterprise)							0	0
Garbage (if not Enterprise)	77,264	2,030					79,294	89,171
Other Public Works							0	0
TOTAL (lines 12 - 21)	439,001	352,030				0	791,031	241,263
HEALTH & SOCIAL SERVICES								
Welfare Assistance							0	0
City Hospital							0	0
Payments to Private Hospitals							0	0
Health Regulation and Inspection							0	0
Water, Air, and Mosquito Control	1,000						1,000	53
Community Mental Health							0	0
Other Health and Social Services							0	0
TOTAL (lines 23 - 29)	1,000	0				0	1,000	53
CULTURE & RECREATION								
Library Services	36,521	3,068					39,589	43,223
Museum, Band and Theater							0	0
Parks	161,274						161,274	7,785
Recreation	15,550						15,550	10,347
Cemetery							0	0
Community Center, Zoo, & Marina	15,964						15,964	13,526
Other Culture and Recreation							0	0
TOTAL (lines 31 - 37)	229,309	3,068				0	232,377	74,881

City Name: VAN HORNE
 Fiscal Year July 1, 2020 - June 30, 2021

GOVERNMENT ACTIVITIES CONT.	GENERAL	SPECIAL REVENUE	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	RE-ESTIMATED 2021	ACTUAL 2020
COMMUNITY & ECONOMIC DEVELOPMENT									
Community Beautification								0	0
Economic Development								0	0
Housing and Urban Renewal								0	0
Planning & Zoning	600							600	475
Other Com & Econ Development								0	0
TIF Rebates								0	0
TOTAL (lines 39 - 44)	600	0	0			0		600	475
GENERAL GOVERNMENT									
Mayor, Council, & City Manager	34,778	42,539						77,317	0
Clerk, Treasurer, & Finance Adm.								0	49,674
Electons	500							500	1,034
Legal Services & City Attorney	1,000							1,000	3,234
City Hall & General Buildings	2,903							2,903	4,959
Tort Liability	3,000							3,000	11,811
Other General Government								0	11,708
TOTAL (lines 46 - 52)	42,181	42,539	0			0		84,720	82,420
DEBT SERVICE									
Gov Capital Projects				49,475					
TIF Capital Projects					53,060			53,060	48,200
TOTAL CAPITAL PROJECTS					53,060			53,060	48,200
TOTAL Governmental Activities Expenditures (lines 11+22+30+38+44+52+53+54)	1,045,616	397,637	0	49,475	53,060	0		1,545,788	669,168
BUSINESS TYPE ACTIVITIES Proprietary: Enterprise & Budgeted ISF									
Water Utility							198,441	198,441	239,957
Sewer Utility							115,686	115,686	115,155
Electric Utility								0	0
Gas Utility								0	0
Airport								0	0
Landfill/Garbage								0	0
Transit								0	0
Cable TV, Internet & Telephone								0	0
Housing Authority								0	0
Storm Water Utility								0	0
Other Business Type (city hosp., ISF, parking, etc.)							90,818	90,818	89,774
Enterprise DEBT SERVICE							490,000	490,000	0
Enterprise CAPITAL PROJECTS								0	0
Enterprise TIF CAPITAL PROJECTS								0	0
TOTAL BUSINESS TYPE EXPENDITURES (lines 59+72)							894,945	894,945	444,886
TOTAL ALL EXPENDITURES (lines 58+73)	1,045,616	397,637	0	49,475	53,060	0	894,945	2,440,733	1,114,054
Regular Transfers Out								0	0
Internal TIF Loan Transfers Out								54,823	158,880
Total ALL Transfers Out	0	0		0	0	0	0	54,823	158,880
Total Expenditures and Other Fin Uses (lines 74+77)	1,045,616	397,637	54,823	49,475	53,060	0	894,945	2,495,556	1,272,934
Ending Fund Balance June 30	386,449	50,438	-1,763	16,179	-101,260	0	186,918	536,961	799,623

RE-ESTIMATED REVENUES DETAIL

City Name: VAN HORNE
Fiscal Year July 1, 2020 - June 30, 2021

REVENUES & OTHER FINANCING SOURCES	GENERAL	SPECIAL REVENUE	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	RE-ESTIMATED 2021	ACTUAL 2020
Taxes Levied on Property	1	232,169	66,131	48,721				347,021	325,836
Less: Uncollected Property Taxes - Levy Year	2							0	0
Net Current Property Taxes (line 1 minus line 2)	3	232,169	66,131	48,721	0			347,021	325,836
Delinquent Property Taxes	4							0	0
TIF Revenues	5		53,060					53,060	68,560
Other City Taxes:									
Utility Tax Replacement Excise Taxes	6	3,938	1,126	754				5,818	0
Utility franchise tax (Iowa Code Chapter 364.2)	7							0	0
Parimutuel wager tax	8							0	0
Gaming wager tax	9							0	0
Mobile Home Taxes	10							0	0
Hotel/Motel Taxes	11							0	0
Other Local Option Taxes	12		54,825					54,825	61,210
Subtotal - Other City Taxes (lines 6 thru 12)	13	3,938	55,951	754	0			60,643	61,210
Licenses & Permits	14	2,700						2,700	2,393
Use of Money & Property	15	900						900	5,995
Intergovernmental:									
Federal Grants & Reimbursements	16							0	0
Road Use Taxes	17		96,000					96,000	87,663
Other State Grants & Reimbursements	18	226,750	153,600					380,350	0
Local Grants & Reimbursements	19	36,145						36,145	36,614
Subtotal - Intergovernmental (lines 16 thru 19)	20	262,895	249,600	0	0		0	512,495	124,277
Charges for Fees & Service:									
Water Utility	21						153,288	153,288	140,173
Sewer Utility	22						165,084	165,084	193,578
Electric Utility	23							0	0
Gas Utility	24							0	0
Parking	25							0	0
Airport	26							0	0
Landfill/Garbage	27	72,522						72,522	74,434
Hospital	28							0	0
Transit	29							0	0
Cable TV, Internet & Telephone	30							0	0
Housing Authority	31							0	0
Storm Water Utility	32							0	0
Other Fees & Charges for Service	33	10,833						10,833	373
Subtotal - Charges for Service (lines 21 thru 33)	34	83,355	0	0	0	0	318,372	401,727	408,558
Special Assessments	35							0	0
Miscellaneous	36							0	11,636
Other Financing Sources:									
Regular Operating Transfers In	37							0	0
Internal TIF Loan Transfers In	38		13,706				41,117	54,823	158,880
Subtotal ALL Operating Transfers In	39	0	13,706	0	0	0	41,117	54,823	158,880
Proceeds of Debt (Excluding TIF Internal Borrowing)	40						799,525	799,525	0
Proceeds of Capital Asset Sales	41							0	0
Subtotal-Other Financing Sources (lines 36 thru 38)	42	0	13,706	0	0	0	840,642	854,348	158,880
Total Revenues except for beginning fund balance (lines 3, 4, 5, 12, 13, 14, 19, 33, 34, 35, & 39)	43	585,957	385,388	49,475	0	0	1,159,014	2,232,894	1,167,345
	44	642,168	29,287	12,176	10,900	0	77,151	760,277	602,919

EXPENDITURES SCHEDULE PAGE 1

City Name: VAN HORNE
 Fiscal Year July 1, 2021 - June 30, 2022

GOVERNMENT ACTIVITIES	GENERAL	SPECIAL REVENUES	TIF/SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2022	RE-ESTIMATED 2021	ACTUAL 2020
PUBLIC SAFETY										
Police Department/Crime Prevention	19,500							19,500	19,500	19,500
Jail								0	0	0
Emergency Management								0	0	0
Flood Control								0	0	0
Fire Department	49,622							49,622	293,622	85,729
Ambulance	20,703							20,703	19,703	17,223
Building Inspections								0	0	0
Miscellaneous Protective Services								0	0	0
Animal Control	700							700	700	96
Other Public Safety								0	0	0
TOTAL (lines 1 - 10)	90,525	0				0		90,525	333,525	122,548
PUBLIC WORKS										
Roads, Bridges, & Sidewalks	18,560	96,383						114,943	693,637	127,407
Parking - Meter and Off-Street								0	0	0
Street Lighting		17,200						17,200	0	16,705
Traffic Control and Safety		400						400	15,100	2,461
Snow Removal		3,000						3,000	3,000	5,519
Highway Engineering								0	0	0
Street Cleaning								0	0	0
Airport								0	0	0
Garbage (if not Enterprise)	78,493							80,661	79,294	89,171
Other Public Works		2,168						0	0	0
TOTAL (lines 12 - 21)	97,053	119,151				0		216,204	791,031	241,263
HEALTH & SOCIAL SERVICES										
Welfare Assistance								0	0	0
City Hospital								0	0	0
Payments to Private Hospitals								0	0	0
Health Regulation and Inspection								0	0	0
Water, Air, and Mosquito Control	10,000							10,000	1,000	53
Community Mental Health								0	0	0
Other Health and Social Services								0	0	0
TOTAL (lines 23 - 29)	10,000	0				0		10,000	1,000	53
CULTURE & RECREATION										
Library Services	37,244	3,195						40,439	39,589	43,223
Museum, Band and Theater								0	0	0
Parks	3,330							3,330	161,274	7,785
Recreation	15,544	6						15,550	15,550	10,347
Cemetery								0	0	0
Community Center, Zoo, & Marina	14,620	400						15,020	15,964	13,526
Other Culture and Recreation								0	0	0
TOTAL (lines 31 - 37)	70,738	3,601				0		74,339	232,377	74,881

EXPENDITURES SCHEDULE PAGE 2

City Name: VAN HORNE
Fiscal Year July 1, 2021 - June 30, 2022

GOVERNMENT ACTIVITIES	GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2022	RE-ESTIMATED 2021	ACTUAL 2020
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	1,000						1,000	600	475
Other Com. & Econ. Development	43							0	0	0
TIF Rebates	44							0	0	0
TOTAL (lines 39 - 44)	45	1,000	0	0		0		1,000	600	475
GENERAL GOVERNMENT										
Mayor, Council, & City Manager	46	32,658	5,320					37,978	77,317	0
Clerk, Treasurer, & Finance Adm.	47	41,256	19,650					60,906	0	49,674
Elections	48	3,000						3,000	500	1,034
Legal Services & City Attorney	49	2,000						2,000	1,000	3,234
City Hall & General Buildings	50	3,600						3,600	2,903	4,959
Tort Liability	51	13,291						13,291	3,000	11,811
Other General Government	52	1,000						1,000	0	11,708
TOTAL (lines 46 - 52)	53	96,805	24,970	0		0		121,775	84,720	82,420
DEBT SERVICE										
Gov Capital Projects	54			29,763				82,803	49,475	99,328
TIF Capital Projects	55							0	53,060	48,200
TOTAL CAPITAL PROJECTS	56							0	0	0
TOTAL CAPITAL PROJECTS	57	0	0	0		0		0	53,060	48,200
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58	366,121	147,722	53,040	29,763	0	0	596,646	1,545,788	669,168
BUSINESS TYPE ACTIVITIES										
Proprietary: Enterprise & Budgeted ISF										
Water Utility	59							204,251	198,441	239,957
Sewer Utility	60							128,277	115,686	115,155
Electric Utility	61							0	0	0
Gas Utility	62							0	0	0
Airport	63							0	0	0
Landfill/Garbage	64							0	0	0
Transit	65							0	0	0
Cable TV, Internet & Telephone	66							0	0	0
Housing Authority	67							0	0	0
Storm Water Utility	68							0	0	0
Other Business Type (city hosp., ISF, parking, etc.)	69							0	0	0
Enterprise DEBT SERVICE	70							91,838	90,818	89,774
Enterprise CAPITAL PROJECTS	71							0	490,000	0
Enterprise TIF CAPITAL PROJECTS	72							0	0	0
TOTAL Business Type Expenditures (lines 59 - 72)	73							424,366	894,945	444,886
TOTAL ALL EXPENDITURES (lines 58 + 73)	74	366,121	147,722	53,040	29,763	0	0	424,366	2,440,733	1,114,054
Regular Transfers Out	75							0	0	0
Internal TIF Loan / Repayment Transfers Out	76							0	54,823	158,880
Total ALL Transfers Out	77	0	0	0	0	0	0	0	54,823	158,880
Total Expenditures & Fund Transfers Out (lines 74+77)	78	366,121	147,722	53,040	29,763	0	0	424,366	2,495,556	1,272,934
Ending Fund Balance June 30	79	410,543	105,923	-1,633	78,054	-101,260	0	84,608	536,961	799,623

REVENUES DETAIL

City Name: VAN HORNE
Fiscal Year July 1, 2021 - June 30, 2022

	GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2022	RE-ESTIMATED 2021	ACTUAL 2020
REVENUES & OTHER FINANCING SOURCES										
1	246,364	53,065		88,314	0			387,743	347,021	325,836
2								0	0	0
3	246,364	53,065		88,314	0			387,743	347,021	325,836
4								0	0	0
5			53,170					53,170	53,060	68,560
Other City Taxes:										
6	3,684	798		1,238	0			5,720	5,818	0
7								0	0	0
8								0	0	0
9								0	0	0
10								0	0	0
11								0	0	0
12		48,000						48,000	54,825	61,210
13	3,684	48,798		1,238	0			53,720	60,643	61,210
14	2,805							2,805	2,700	2,393
15	4,500							4,500	900	5,995
Intergovernmental:										
16								0	0	0
17		100,000						100,000	96,000	87,663
18	6,205	1,344		2,086	0			9,635	380,350	0
19	37,669							37,669	36,145	36,614
20	43,874	101,344		2,086	0			147,304	512,495	124,277
Charges for Fees & Service:										
21								149,802	153,288	140,173
22								172,254	165,084	193,578
23								0	0	0
24								0	0	0
25								0	0	0
26								0	0	0
27	74,788							74,788	72,522	74,434
28								0	0	0
29								0	0	0
30								0	0	0
31								0	0	0
32								0	0	0
33	7,450							7,450	10,833	373
34	82,233	0		0	0	0	0	404,284	401,727	408,558
35								0	0	0
36	6,750							6,750	0	11,636
Other Financing Sources:										
37								0	0	0
38								0	54,823	158,880
39	0	0	0	0	0	0	0	0	54,823	158,880
40								0	799,525	0
41								0	0	0
42	0	0	0	0	0	0	0	0	854,348	158,880
43	390,215	203,207	53,170	91,638	0	0	0	322,056	2,232,894	1,167,345
44	386,449	50,438	-1,763	16,179	-101,260	0	0	536,961	799,623	905,212
45	776,664	253,645	51,407	107,817	-101,260	0	0	1,597,247	3,032,517	2,072,557

ADOPTED BUDGET SUMMARY

City Name: VAN HORNE
 Fiscal Year July 1, 2021 - June 30, 2022

	GENERAL	SPECIAL REVENUES	TIF/SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT PROPRIETARY	PROPRIETARY	BUDGET 2022	RE-ESTIMATED 2021	ACTUAL 2020
Revenues & Other Financing Sources										
Taxes Levied on Property	246,364	53,065		88,314	0			387,743	347,021	325,836
Less: Uncollected Property Taxes-Levy Year	0	0		0	0			0	0	0
Net Current Property Taxes	246,364	53,065		88,314	0			387,743	347,021	325,836
Delinquent Property Taxes	0	0		0	0			0	0	0
TIF Revenues			53,170					53,170	53,060	68,560
Other City Taxes	3,684	48,798		1,238	0			53,720	60,643	61,210
Licenses & Permits	2,805	0		0	0		0	2,805	2,700	2,393
Use of Money and Property	4,500	0		0	0		0	4,500	900	5,995
Intergovernmental	43,874	101,344		2,086	0			147,304	512,495	124,277
Charges for Fees & Service	82,238	0		0	0		322,056	404,294	401,727	408,558
Special Assessments	0	0		0	0		0	0	0	0
Miscellaneous	6,750	0		0	0		0	6,750	0	11,636
Sub-Total Revenues	390,215	203,207	53,170	91,638	0		322,056	1,060,286	1,378,546	1,008,465
Other Financing Sources:										
Total Transfers In	0	0	0	0	0		0	0	54,823	158,880
Proceeds of Debt	0	0	0	0	0		0	0	799,525	0
Proceeds of Capital Asset Sales	0	0	0	0	0		0	0	0	0
Total Revenues and Other Sources	390,215	203,207	53,170	91,638	0		322,056	1,060,286	2,232,894	1,167,345
Expenditures & Other Financing Uses										
Public Safety	90,525	0	0	0	0			90,525	333,525	122,548
Public Works	97,053	119,151	0	0	0			216,204	791,031	241,263
Health and Social Services	10,000	0	0	0	0			10,000	1,000	53
Culture and Recreation	70,738	3,601	0	0	0			74,339	232,377	74,881
Community and Economic Development	1,000	0	0	0	0			1,000	600	475
General Government	96,805	24,970	0	0	0			121,775	84,720	82,420
Debt Service	0	0	53,040	29,763	0			82,803	49,475	99,328
Capital Projects	0	0	0	0	0			0	53,060	48,200
Total Government Activities Expenditures	366,121	147,722	53,040	29,763	0			596,646	1,545,788	669,168
Business Type Proprietary: Enterprise & ISF							424,366	424,366	894,945	444,886
Total Gov & Bus Type Expenditures	366,121	147,722	53,040	29,763	0		424,366	1,021,012	2,440,733	1,114,054
Total Transfers Out	0	0	0	0	0		0	0	54,823	158,880
Total ALL Expenditures/Fund Transfers Out	366,121	147,722	53,040	29,763	0		424,366	1,021,012	2,495,556	1,272,934
Excess Revenues & Other Sources Over										
(Under) Expenditures/Transfers Out	24,094	55,485	130	61,875	0		-102,310	39,274	-262,662	-105,589
Beginning Fund Balance July 1	386,449	50,438	-1,763	16,179	-101,260		186,918	536,961	799,623	905,212
Ending Fund Balance June 30	410,543	105,923	-1,633	78,054	-101,260		84,608	576,235	536,961	799,623

LONG TERM DEBT SCHEDULE - LT DEBT1

GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS

Debt Name	Amount of Issue	Type of Debt Obligation	Debt Resolution Number	Principal Due FY	Interest Due FY	Total Obligation Due FY	Bond Reg./ Paying Agent Fees Due FY	Reductions due to Refinancing or Prepayment of Certified Debt	Paid from Funds OTHER THAN Current Year Debt Service Taxes	Amount Paid Current Year Debt Service Levy
1 New Building Project	400,000	GO	02/13/2013	19,000	10,763	29,763				29,763
2 Sewer Revenue		NON-GO		67,000	586	67,586	34		67,620	0
3 Sewer GO - TIF		GO		52,000	455	52,455	130		52,585	0
4 Water Revenue		NON-GO		23,000	1,041	24,041	177		24,218	0
5 New Sewer	527,000	GO	03/2021	47,000	12,789	59,789				59,789
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				208,000	25,634	233,634	341	0	144,423	89,552

LONG TERM DEBT SCHEDULE - LT DEBT2

GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS

Debt Name	Amount of Issue	Type of Debt Obligation	Debt Resolution Number	Principal Due FY	Interest Due FY	Total Obligation Due FY	Bond Reg./Paying Agent Fees Due FY	Reductions due to Refinancing or Prepayment of Certified Debt	Paid from Funds OTHER THAN Current Year Debt Service Taxes	Amount Paid Current Year Debt Service Levy
	31	-				0				0
	32	-				0				0
	33	-				0				0
	34	-				0				0
	35	-				0				0
	36	-				0				0
	37	-				0				0
	38	-				0				0
	39	-				0				0
	40	-				0				0
	41	-				0				0
	42	-				0				0
	43	-				0				0
	44	-				0				0
	45	-				0				0
	46	-				0				0
	47	-				0				0
	48	-				0				0
	49	-				0				0
	50	-				0				0
	51	-				0				0
	52	-				0				0
	53	-				0				0
	54	-				0				0
	55	-				0				0
	56	-				0				0
	57	-				0				0
	58	-				0				0
	59	-				0				0
	60	-				0				0
TOTALS				208,000	25,634	233,634	341	0	144,423	89,552

LONG TERM DEBT SCHEDULE - LI DEBT3

GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS

Debt Name	Amount of Issue	Type of Debt Obligation	Debt Resolution Number	Principal Due FY	Interest Due FY	Total Obligation Due FY	Bond Reg./Paying Agent Fees Due FY	Reductions due to Refinancing or Prepayment of Certified Debt	Paid from Funds OTHER THAN Current Year Debt Service Taxes	Amount Paid Current Year Debt Service Levy
	61	-				0				0
	62	-				0				0
	63	-				0				0
	64	-				0				0
	65	-				0				0
	66	-				0				0
	67	-				0				0
	68	-				0				0
	69	-				0				0
	70	-				0				0
	71	-				0				0
	72	-				0				0
	73	-				0				0
	74	-				0				0
	75	-				0				0
	76	-				0				0
	77	-				0				0
	78	-				0				0
	79	-				0				0
	80	-				0				0
	81	-				0				0
	82	-				0				0
	83	-				0				0
	84	-				0				0
	85	-				0				0
	86	-				0				0
	87	-				0				0
	88	-				0				0
	89	-				0				0
	90	-				0				0
TOTALS				208,000	25,634	233,634	341	0	144,423	89,552

LONG TERM DEBT SCHEDULE - LT DEBT4

GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS

Debt Name	Amount of Issue	Type of Debt Obligation	Debt Resolution Number	Principal Due FY	Interest Due FY	Total Obligation Due FY	Bond Reg./Paying Agent Fees Due FY	Reductions due to Refinancing or Prepayment of Certified Debt	Paid from Funds OTHER THAN Current Year Debt Service Taxes	Amount Paid Current Year Debt Service Levy
	91	-				0				0
	92	-				0				0
	93	-				0				0
	94	-				0				0
	95	-				0				0
	96	-				0				0
	97	-				0				0
	98	-				0				0
	99	-				0				0
	100	-				0				0
	101	-				0				0
	102	-				0				0
	103	-				0				0
	104	-				0				0
	105	-				0				0
	106	-				0				0
	107	-				0				0
	108	-				0				0
	109	-				0				0
	110	-				0				0
	111	-				0				0
	112	-				0				0
	113	-				0				0
	114	-				0				0
	115	-				0				0
	116	-				0				0
	117	-				0				0
	118	-				0				0
	119	-				0				0
	120	-				0				0
TOTALS				208,000	25,634	233,634	341	0	144,423	89,552

LONG TERM DEBT SCHEDULE - LT DEBTS

GENERAL OBLIGATION BONDS, TIP BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS

Debt Name	Amount of Issue	Type of Debt Obligation	Debt Resolution Number	Principal Due FY	Interest Due FY	Total Obligation Due FY	Bond Reg./Paying Agent Fees Due FY	Reductions due to Refinancing or Prepayment of Certified Debt	Paid from Funds OTHER THAN Current Year Debt Service Taxes	Amount Paid Current Year Debt Service Levy
	121	-				0				0
	122	-				0				0
	123	-				0				0
	124	-				0				0
	125	-				0				0
	126	-				0				0
	127	-				0				0
	128	-				0				0
	129	-				0				0
	130	-				0				0
	131	-				0				0
	132	-				0				0
	133	-				0				0
	134	-				0				0
	135	-				0				0
	136	-				0				0
	137	-				0				0
	138	-				0				0
	139	-				0				0
	140	-				0				0
	141	-				0				0
	142	-				0				0
	143	-				0				0
	144	-				0				0
	145	-				0				0
	146	-				0				0
	147	-				0				0
	148	-				0				0
	149	-				0				0
	150	-				0				0
TOTALS				208,000	25,634	233,634	341	0	144,423	89,552

LONG TERM DEBT SCHEDULE - LT DEBT16

GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS

Debt Name	Amount of Issue	Type of Debt Obligation	Debt Resolution Number	Principal Due FY	Interest Due FY	Total Obligation Due FY	Bond Reg./Paying Agent Fees Due FY	Reductions due to Refinancing or Prepayment of Certified Debt	Paid from Funds OTHER THAN Current Year Debt Service Taxes	Amount Paid Current Year Debt Service Levy
151		-				0				0
152		-				0				0
153		-				0				0
154		-				0				0
155		-				0				0
156		-				0				0
157		-				0				0
158		-				0				0
159		-				0				0
160		-				0				0
161		-				0				0
162		-				0				0
163		-				0				0
164		-				0				0
165		-				0				0
166		-				0				0
167		-				0				0
168		-				0				0
169		-				0				0
170		-				0				0
171		-				0				0
172		-				0				0
173		-				0				0
174		-				0				0
175		-				0				0
176		-				0				0
177		-				0				0
178		-				0				0
179		-				0				0
180		-				0				0
TOTALS				208,000	25,634	233,634	341	0	144,423	89,552

LONG TERM DEBT SCHEDULE - LT DEBT7

GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS

Debt Name	Amount of Issue	Type of Debt Obligation	Debt Resolution Number	Principal Due FY	Interest Due FY	Total Obligation Due FY	Bond Reg./ Paying Agent Fees Due FY	Reductions due to Refinancing or Prepayment of Certified Debt	Paid from Funds OTHER THAN Current Year Debt Service Taxes	Amount Paid Current Year Debt Service Levy
181						0				0
182						0				0
183						0				0
184						0				0
185						0				0
186						0				0
187						0				0
188						0				0
189						0				0
190						0				0
191						0				0
192						0				0
193						0				0
194						0				0
195						0				0
196						0				0
197						0				0
198						0				0
199						0				0
200						0				0
201						0				0
202						0				0
203						0				0
204						0				0
205						0				0
206						0				0
207						0				0
208						0				0
209						0				0
210						0				0
TOTALS				208,000	25,634	233,634	341	0	144,423	89,552

LONG TERM DEBT SCHEDULE - GRAND TOTALS

GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS

	Principal Due FY 2022	Interest Due FY 2022	Total Obligation Due FY 2022	Bond Reg./ Paying Agent Fees Due FY 2022	Reductions due to Refinancing or Prepayment of Certified Debt	Paid from Sources OTHER THAN Budget Year Debt Service Levy	Amount Paid Budget Year Debt Service Levy
GO - TOTAL	118,000	24,007	142,007	130	0	52,585	89,552
NON GO - TOTAL	90,000	1,627	91,627	211	0	91,838	0
GRAND - TOTAL	208,000	25,634	233,634	341	0	144,423	89,552

NOTICE OF PUBLIC HEARING – PROPOSED BUDGET
Fiscal Year July 1, 2021 - June 30, 2022

City of: **VAN HORNE**

The City Council will conduct a public hearing on the proposed Budget at: **City Hall 114 Main St Van Horne Meeting Date: 4/28/2021 Meeting Time: 05:30 PM**

At the public hearing any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget. This notice represents a summary of the supporting detail of revenues and expenditures on file with the City Clerk and County Auditor.

City budgets are subject to protest. If protest petition requirements are met, the State Appeal Board will hold a local hearing. For more information, consult <https://dom.iowa.gov/local-gov-appeals>.

The Budget Estimate Summary of proposed receipts and expenditures is shown below. Copies of the the detailed proposed Budget may be obtained or viewed at the offices of the Mayor, City Clerk, and at the Library.				
The estimated Total tax levy rate per \$1000 valuation on regular property				15.50173
The estimated tax levy rate per \$1000 valuation on Agricultural land is				3.00288
At the public hearing, any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget.				
Phone Number (319) 228-8238			City Clerk/Finance Officer's NAME Linda Kloppping	
		Budget FY 2022	Re-estimated FY 2021	Actual FY 2020
Revenues & Other Financing Sources				
Taxes Levied on Property	1	387,743	347,021	325,836
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	3	387,743	347,021	325,836
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	53,170	53,060	68,560
Other City Taxes	6	53,720	60,643	61,210
Licenses & Permits	7	2,805	2,700	2,393
Use of Money and Property	8	4,500	900	5,995
Intergovernmental	9	147,304	512,495	124,277
Charges for Fees & Service	10	404,294	401,727	408,558
Special Assessments	11	0	0	0
Miscellaneous	12	6,750	0	11,636
Other Financing Sources	13	0	799,525	0
Transfers In	14	0	54,823	158,880
Total Revenues and Other Sources	15	1,060,286	2,232,894	1,167,345
Expenditures & Other Financing Uses				
Public Safety	16	90,525	333,525	122,548
Public Works	17	216,204	791,031	241,263
Health and Social Services	18	10,000	1,000	53
Culture and Recreation	19	74,339	232,377	74,881
Community and Economic Development	20	1,000	600	475
General Government	21	121,775	84,720	82,420
Debt Service	22	82,803	49,475	99,328
Capital Projects	23	0	53,060	48,200
Total Government Activities Expenditures	24	596,646	1,545,788	669,168
Business Type / Enterprises	25	424,366	894,945	444,886
Total ALL Expenditures	26	1,021,012	2,440,733	1,114,054
Transfers Out	27	0	54,823	158,880
Total ALL Expenditures/Transfers Out	28	1,021,012	2,495,556	1,272,934
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	29	39,274	-262,662	-105,589
Beginning Fund Balance July 1	30	536,961	799,623	905,212
Ending Fund Balance June 30	31	576,235	536,961	799,623