

42-388

Adoption of Budget and Certification of City Taxes

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

The City of: Ackley County Name: HARDIN & FRANKLIN Date Budget Adopted: 3/16/2015
(Date) xx/xx/xxxx

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.

641-847-3332
Telephone Number

Signature

County Auditor Date Stamp

January 1, 2014 Property Valuations

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	2a <u>33,334,242</u>	2b <u>32,365,315</u>	1,589
DEBT SERVICE	3a <u>35,295,046</u>	3b <u>34,326,119</u>	
Ag Land	4a <u>808,210</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	5 270,007	262,159	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 73,300	71,169	52 2.19894
12(21)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462 _____	0	465 0
(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
		Total General Fund Regular Levies (5 thru 24)	25 343,307	333,328	
384.1	3.00375	Ag Land	26 2,427	2,427	63 3.00293
		Total General Fund Tax Levies (25 + 26)	27 345,734	335,755	Do Not Add
		Special Revenue Levies			
384.8	0.27000	Emergency (if general fund at levy limit)	28 8,957	8,697	64 0.26870
384.6	Amt Nec	Police & Fire Retirement	29 _____	0	0
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30 75,919	73,712	2.27751
Rules	Amt Nec	Other Employee Benefits	31 75,059	72,877	2.25171
		Total Employee Benefit Levies (29,30,31)	32 150,978	146,589	65 4.52922
		Sub Total Special Revenue Levies (28+32)	33 159,935	155,286	
		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
	Total SSMID		38 0	0	Do Not Add
		Total Special Revenue Levies	39 159,935	155,286	
384.4	Amt Nec	Debt Service Levy 76.10(6)	40 226,881	220,653	70 6.42813
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41 _____	0	71 0
		Total Property Taxes (27+39+40+41)	42 732,550	711,694	72 21.52499

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

Ackley

		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	-192,134	958,142	159,147	14,231	532,319	58,102	1,529,807	484,883	2,014,690
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	1,009,148	548,314	9,539	196,483	120,321	600	1,884,405	732,364	2,616,769
Actual Expenditures Except End Bal (pg 12, line 259) *	3	1,095,077	390,897	80,720	196,528	362,683	30	2,125,935	967,310	3,093,245
Ending Fund Balance June 30 (pg 12, line 261) *	4	-278,063	1,115,559	87,966	14,186	289,957	58,672	1,288,277	249,937	1,538,214
(2)										
** Re-Estimated FY 2015										
Beginning Fund Balance	5	-278,063	1,115,559	87,966	14,186	289,957	58,672	1,288,277	249,937	1,538,214
Re-Est Revenues	6	965,677	187,377	19,461	176,651	490,776	0	1,839,942	695,050	2,534,992
Re-Est Expenditures	7	1,174,363	185,385	435,221	114,068	50,000	0	1,959,037	622,995	2,582,032
Ending Fund Balance	8	-486,749	1,117,551	-327,794	76,769	730,733	58,672	1,169,182	321,992	1,491,174
(3)										
** Budget FY 2016										
Beginning Fund Balance	9	-486,749	1,117,551	-327,794	76,769	730,733	58,672	1,169,182	321,992	1,491,174
Revenues	10	964,428	359,662	64,461	232,921	121,751	0	1,743,223	762,402	2,505,625
Expenditures	11	1,004,391	193,833	67,461	188,749	113,933	0	1,568,367	729,806	2,298,173
Ending Fund Balance	12	-526,712	1,283,380	-330,794	120,941	738,551	58,672	1,344,038	354,588	1,698,626

* 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 Ackley

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
3 TOTAL FOR FISCAL YEAR 2014	0	0

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)
PUBLIC SAFETY											
Police Department/Crime Prevention	1	232,139							232,139	293,951	225,879
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	70,089							70,089	74,387	70,837
Ambulance	6	147,084							147,084	186,054	153,482
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	0	0
Animal Control	9	200							200	200	200
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	449,512	0				0		449,512	554,592	450,398
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12		146,295						146,295	149,797	145,805
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		25,250						25,250	20,300	23,688
Traffic Control and Safety	15								0	0	0
Snow Removal	16		3,000						3,000	3,000	2,072
Highway Engineering	17								0	0	0
Street Cleaning	18								0	0	0
Airport (if not Enterprise)	19	6,806							6,806	6,883	5,747
Garbage (if not Enterprise)	20	165,548							165,548	165,562	164,760
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	172,354	174,545				0		346,899	345,542	342,072
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	2,500							2,500	2,500	1,054
Community Mental Health	28								0	0	0
Other Health and Social Services	29								0	0	200
TOTAL (lines 23 - 29)	30	2,500	0				0		2,500	2,500	1,254
CULTURE & RECREATION											
Library Services	31	76,359	4,700						81,059	80,701	83,651
Museum, Band and Theater	32								0	0	0
Parks	33	17,118							17,118	19,223	9,900
Recreation	34	57,042							57,042	55,362	57,243
Cemetery	35	3,853							3,853	4,012	4,314
Community Center, Zoo, & Marina	36								0	0	2,860
Other Culture and Recreation	37	42,226							42,226	52,895	28,130
TOTAL (lines 31 - 37)	38	196,598	4,700				0		201,298	212,193	186,098

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)
COMMUNITY & ECONOMIC DEVELOPMENT												
Community Beautification	39									0	0	0
Economic Development	40		8,000							8,000	12,000	4,049
Housing and Urban Renewal	41				10,000					10,000	51,435	2,750
Planning & Zoning	42									0	0	0
Other Com & Econ Development	43		2,250		57,461					59,711	386,799	35,041
TOTAL (lines 39 - 44)	45		10,250	0	67,461			0		77,711	450,234	41,840
GENERAL GOVERNMENT												
Mayor, Council, & City Manager	46		6,008							6,008	9,537	8,647
Clerk, Treasurer, & Finance Adm.	47									0	24,642	31,123
Elections	48		1,500							1,500	0	1,154
Legal Services & City Attorney	49		75,000							75,000	103,850	69,274
City Hall & General Buildings	50		48,201							48,201	43,559	37,556
Tort Liability	51		42,468							42,468	40,732	27,804
Other General Government	52									0	0	30
TOTAL (lines 46 - 52)	53		173,177	0	0			0		173,177	222,320	175,588
DEBT SERVICE	54					188,749				188,749	114,068	196,528
Gov Capital Projects	55						113,933			113,933	50,000	307,619
TIF Capital Projects	56									0	0	0
TOTAL CAPITAL PROJECTS	57		0	0	0		113,933	0		113,933	50,000	307,619
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58		1,004,391	179,245	67,461	188,749	113,933	0		1,553,779	1,951,449	1,701,397
BUSINESS TYPE ACTIVITIES												
Proprietary: Enterprise & Budgeted ISF												
Water Utility	59								357,520	357,520	333,002	361,723
Sewer Utility	60								294,286	294,286	259,993	565,805
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								78,000	78,000	30,000	18,744
Other Business Type (city hosp., ISF, parking, etc.)	69								0	0	0	0
Enterprise DEBT SERVICE	70								0	0	0	21,038
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								729,806	729,806	622,995	967,310
TOTAL ALL EXPENDITURES (lines 58+74)	74		1,004,391	179,245	67,461	188,749	113,933	0	729,806	2,283,585	2,574,444	2,668,707
Regular Transfers Out	75			14,588						14,588	7,588	355,804
Internal TIF Loan / Repayment Transfers Out	76									0	0	68,734
Total ALL Transfers Out	77		0	14,588	0	0	0	0	0	14,588	7,588	424,538
Total Expenditures & Fund Transfers Out (lines 75+76)	78		1,004,391	193,833	67,461	188,749	113,933	0	729,806	2,298,173	2,582,032	3,093,245
Ending Fund Balance June 30	79		-526,712	1,283,380	-330,794	120,941	738,551	58,672	354,588	1,698,626	1,491,174	1,538,214

* 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	335,755	155,286		220,653	0			711,694	488,985	644,266
	2								0	0	0
	3	335,755	155,286		220,653	0			711,694	488,985	644,266
	4								0	0	0
	5			64,461					64,461	19,461	9,539
Other City Taxes:											
	6	9,979	4,649		6,228	0			20,856	55	18,654
	7								0	0	12,917
	8								0	0	0
	9								0	1,400	0
	10								0	0	73
	11								0	0	0
	12	38,917				116,751			155,668	153,782	155,001
	13	48,896	4,649		6,228	116,751			176,524	155,237	186,645
	14								3,825	3,660	3,584
	15	92,792	525						93,317	93,742	97,353
Intergovernmental:											
	16								0	0	0
	17		156,517						156,517	154,927	158,667
	18	10,067	4,690	0	6,040	0		0	20,797	0	1,875
	19	20,000							20,000	20,000	51,332
	20	30,067	161,207	0	6,040	0		0	197,314	174,927	211,874
Charges for Fees & Service:											
	21							339,734	339,734	325,715	330,407
	22							327,100	327,100	310,590	296,292
	23								0	0	0
	24								0	0	0
	25								0	0	0
	26								0	0	0
	27	222,372							222,372	222,372	186,202
	28								0	0	0
	29								0	0	0
	30								0	0	0
	31								0	0	0
	32							79,002	79,002	42,129	35,885
	33	125,221	19,407						144,628	172,205	63,597
	34	347,593	19,407		0	0	0	745,836	1,112,836	1,073,011	912,383
	35								0	0	3,841
	36	105,500	4,000			5,000		16,566	131,066	518,381	122,746
Other Financing Sources:											
	37		14,588						14,588	7,588	355,804
	38								0	0	68,734
	39	0	14,588	0	0	0	0	0	14,588	7,588	424,538
	40								0	0	0
	41								0	0	0
	42	0	14,588	0	0	0	0	0	14,588	7,588	424,538
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)											
	43	964,428	359,662	64,461	232,921	121,751	0	762,402	2,505,625	2,534,992	2,616,769
	44	-486,749	1,117,551	-327,794	76,769	730,733	58,672	321,992	1,491,174	1,538,214	2,014,690
	45	477,679	1,477,213	-263,333	309,690	852,484	58,672	1,084,394	3,996,799	4,073,206	4,631,459

CITY OF

Ackley

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	335,755	155,286		220,653	0			711,694	488,985	644,266
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	335,755	155,286		220,653	0			711,694	488,985	644,266
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			64,461					64,461	19,461	9,539
Other City Taxes	6	48,896	4,649		6,228	116,751			176,524	155,237	186,645
Licenses & Permits	7	3,825	0					0	3,825	3,660	3,584
Use of Money and Property	8	92,792	525	0	0	0	0	0	93,317	93,742	97,353
Intergovernmental	9	30,067	161,207	0	6,040	0		0	197,314	174,927	211,874
Charges for Fees & Service	10	347,593	19,407		0	0		745,836	1,112,836	1,073,011	912,383
Special Assessments	11	0	0		0	0		0	0	0	3,841
Miscellaneous	12	105,500	4,000		0	5,000	0	16,566	131,066	518,381	122,746
Sub-Total Revenues	13	964,428	345,074	64,461	232,921	121,751	0	762,402	2,491,037	2,527,404	2,192,231
Other Financing Sources:											
Total Transfers In	14	0	14,588	0	0	0	0	0	14,588	7,588	424,538
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	964,428	359,662	64,461	232,921	121,751	0	762,402	2,505,625	2,534,992	2,616,769
Expenditures & Other Financing Uses											
Public Safety	18	449,512	0	0			0		449,512	554,592	450,398
Public Works	19	172,354	174,545	0			0		346,899	345,542	342,072
Health and Social Services	20	2,500	0	0			0		2,500	2,500	1,254
Culture and Recreation	21	196,598	4,700	0			0		201,298	212,193	186,098
Community and Economic Development	22	10,250	0	67,461			0		77,711	450,234	41,840
General Government	23	173,177	0	0			0		173,177	222,320	175,588
Debt Service	24	0	0	0	188,749		0		188,749	114,068	196,528
Capital Projects	25	0	0	0		113,933	0		113,933	50,000	307,619
Total Government Activities Expenditures	26	1,004,391	179,245	67,461	188,749	113,933	0		1,553,779	1,951,449	1,701,397
Business Type Proprietary: Enterprise & ISF	27							729,806	729,806	622,995	967,310
Total Gov & Bus Type Expenditures	28	1,004,391	179,245	67,461	188,749	113,933	0	729,806	2,283,585	2,574,444	2,668,707
Total Transfers Out	29	0	14,588	0	0	0	0	0	14,588	7,588	424,538
Total ALL Expenditures/Fund Transfers Out	30	1,004,391	193,833	67,461	188,749	113,933	0	729,806	2,298,173	2,582,032	3,093,245
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-39,963	165,829	-3,000	44,172	7,818	0	32,596	207,452	-47,040	-476,476
Beginning Fund Balance July 1	33	-486,749	1,117,551	-327,794	76,769	730,733	58,672	321,992	1,491,174	1,538,214	2,014,690
Ending Fund Balance June 30	34	-526,712	1,283,380	-330,794	120,941	738,551	58,672	354,588	1,698,626	1,491,174	1,538,214

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

City Name: Ackley

Fiscal Year
2016

Project Name (A)	Amount of Issue (B)	Date Certified to County Auditor (C)	Principal Due FY 2016 (D)	Interest Due FY 2016 +(E)	Bond Reg/Other Fees Due FY 2016 +(F)	Total Obligation Due FY 2016 =(G)	Paid from Funds OTHER THAN Current Year Property Taxes -(H)	Amount Paid by Current Year Debt Service Levy =(I)
(1) D/S BACKFILL REVENUE							6,040	-6,040
(2) Industrial Park	785,000	July 2014	135,000	15,185		150,185		150,185
(3) Lease Purchase Agreement Street Sweeper	144,550	September 2012	35,564	2,056		37,620		37,620
(4) Lease Patrol Car	17,782	November 2013	9,139	526		9,665		9,665
(5) Lease Ambulance	30,000	January 2014	6,000			6,000		6,000
(6)						0		0
(7)						0		0
(8) Titan Machinery Lease Endloaders	133,576	April 2015	25,824	3,627		29,451		29,451
(9)						0		0
(10)						0		0
(11) Wastewater Treatment Plant (Revenue Bond)	245,000	November 2004	20,000	3,950		23,950	23,950	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			231,527	25,344	0	256,871	29,990	226,881

