

60-568

Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2014 - ENDING JUNE 30, 2015

The City of: ALVORD County Name: LYON Date Budget Adopted: 3/10/2014
(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.

712-473-2102
Telephone Number

Signature

County Auditor Date Stamp

January 1, 2013 Property Valuations

Last Official Census

Regular	2a	With Gas & Electric	2b	Without Gas & Electric	196
DEBT SERVICE	3a	5,330,294	3b	5,226,719	
Ag Land	4a	211,131			

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	43,175	42,336	8.10000
(384)		Non-Voted Other Permissible Levies			
12(8)	0.67500	Contract for use of Bridge		0	0
12(10)	0.95000	Opr & Maint publicly owned Transit		0	0
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center		0	0
12(12)	0.13500	Opr & Maint of City owned Civic Center		0	0
12(13)	0.06750	Planning a Sanitary Disposal Project		0	0
12(14)	0.27000	Aviation Authority (under sec.330A.15)		0	0
12(16)	0.06750	Levee Impr. fund in special charter city		0	0
12(18)	Amt Nec	Liability, property & self insurance costs		0	0
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.		0	0
(384)		Voted Other Permissible Levies			
12(1)	0.13500	Instrumental/Vocal Music Groups		0	0
12(2)	0.81000	Memorial Building		0	0
12(3)	0.13500	Symphony Orchestra		0	0
12(4)	0.27000	Cultural & Scientific Facilities		0	0
12(5)	As Voted	County Bridge		0	0
12(6)	1.35000	Missi or Missouri River Bridge Const.		0	0
12(9)	0.03375	Aid to a Transit Company		0	0
12(17)	0.20500	Maintain Institution received by gift/devise		0	0
12(19)	1.00000	City Emergency Medical District		0	0
12(21)	0.27000	Support Public Library		0	0
28E.22	1.50000	Unified Law Enforcement		0	0
Total General Fund Regular Levies (5 thru 24)			43,175	42,336	
384.1	3.00375	Ag Land	634	634	3.00375
Total General Fund Tax Levies (25 + 26)			43,809	42,970	Do Not Add
Special Revenue Levies					
384.8	0.27000	Emergency (if general fund at levy limit)		0	0
384.6	Amt Nec	Police & Fire Retirement		0	0
	Amt Nec	FICA & IPERS (if general fund at levy limit)		0	0
Rules	Amt Nec	Other Employee Benefits		0	0
Total Employee Benefit Levies (29,30,31)			0	0	0
Sub Total Special Revenue Levies (28+32)			0	0	0
Valuation					
386	As Req	With Gas & Elec	Without Gas & Elec		
	SSMID 1 (A)	(B)		0	0
	SSMID 2 (A)	(B)		0	0
	SSMID 3 (A)	(B)		0	0
	SSMID 4 (A)	(B)		0	0
	SSMID 5 (A)	(B)		0	0
	SSMID 6 (A)	(B)		0	0
	SSMID 7 (A)	(B)		0	0
Total SSMID			0	0	Do Not Add
Total Special Revenue Levies			0	0	
384.4	Amt Nec	Debt Service Levy 76.10(6)	0	0	0
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	0	0	0
Total Property Taxes (27+39+40+41)			43,809	42,970	8.10000

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 **ALVORD**

		General	Special Rev	TIF	Debt Serv	Capt Proj	Permanent	Total	Proprietary	Grand
		(A)	(B)	Special Rev	(D)	(E)	(G)	Government	(I)	Total
(1)										
*Annual Report FY 2013										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	259,756	15,178					274,934	31,720	306,654
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	119,879	15,277					135,156	62,922	198,078
Actual Expenditures Except End Bal (pg 12, line 259) *	3	50,190	22,105					72,295	43,095	115,390
Ending Fund Balance June 30 (pg 12, line 261) *	4	329,445	8,350	0	0	0	0	337,795	51,547	389,342
(2)		General	Spec Rev	TIF	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Re-Estimated FY 2014										
Beginning Fund Balance	5	329,445	8,350	0	0	0	0	337,795	51,547	389,342
Re-Est Revenues	6	119,210	18,914	0	0	0	0	138,124	58,250	196,374
Re-Est Expenditures	7	132,250	0	0	0	0	0	132,250	62,000	194,250
Ending Fund Balance	8	316,405	27,264	0	0	0	0	343,669	47,797	391,466
(3)		General	Spec Rev	TIF	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2015										
Beginning Fund Balance	9	316,405	27,264	0	0	0	0	343,669	47,797	391,466
Revenues	10	43,809	0	0	0	0	0	43,809	0	43,809
Expenditures	11	12,500	0	0	0	0	0	12,500	0	12,500
Ending Fund Balance	12	347,714	27,264	0	0	0	0	374,978	47,797	422,775

* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2013

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

CITY OF ALVORD

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

	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"/>	0
2 <u>Support of a Local Emerg.Mgmt.Comm.</u>	0	0
3 TOTAL FOR FISCAL YEAR 2014	0	0

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2015

Fiscal Years

GOVERNMENT ACTIVITIES		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2015	RE-ESTIMATED 2014	ACTUAL 2013
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
PUBLIC SAFETY											
Police Department/Crime Prevention	1	5,000							5,000	4,900	4,606
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	7,500							7,500	7,500	1,442
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	7,500	51
TOTAL (lines 1 - 10)	11	12,500	0	0			0		12,500	19,900	6,099
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12								0	25,000	19,370
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14								0	2,975	2,735
Traffic Control and Safety	15								0	0	0
Snow Removal	16								0	1,000	0
Highway Engineering	17								0	0	0
Street Cleaning	18								0	250	0
Airport (if not Enterprise)	19								0	0	0
Garbage (if not Enterprise)	20								0	0	662
Other Public Works	21								0	30,000	0
TOTAL (lines 12 - 21)	22	0	0	0			0		0	59,225	22,767
HEALTH & SOCIAL SERVICES											
Welfare Assistance	23								0	750	250
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	1,500	1,485
Community Mental Health	28								0	0	0
Other Health and Social Services	29								0	0	200
TOTAL (lines 23 - 29)	30	0	0	0			0		0	2,250	1,935
CULTURE & RECREATION											
Library Services	31								0	0	0
Museum, Band and Theater	32								0	0	0
Parks	33								0	8,500	3,910
Recreation	34								0	1,000	393
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36								0	10,000	10,804
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	0	0	0			0		0	19,500	15,107

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2015

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 2015 (J)	RE-ESTIMATED 2014 (K)	ACTUAL 2013 (L)
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									0	0	0
Other Com & Econ Development	43									0	0	0
TOTAL (lines 39 - 44)	44									0	0	0
TOTAL (lines 39 - 44)	45		0	0	0			0		0	0	0
GENERAL GOVERNMENT												
Mayor, Council, & City Manager	46									0	2,000	1,410
Clerk, Treasurer, & Finance Adm.	47									0	9,975	9,768
Elections	48									0	1,000	0
Legal Services & City Attorney	49									0	1,000	618
City Hall & General Buildings	50									0	10,000	5,113
Tort Liability	51									0	7,400	7,168
Other General Government	52									0	0	2,310
TOTAL (lines 46 - 52)	53		0	0	0			0		0	31,375	26,387
DEBT SERVICE	54									0	0	0
Gov Capital Projects	55									0	0	0
TIF Capital Projects	56									0	0	0
TOTAL CAPITAL PROJECTS	57		0	0	0		0	0		0	0	0
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58		12,500	0	0	0	0	0		12,500	132,250	72,295
BUSINESS TYPE ACTIVITIES												
Proprietary: Enterprise & Budgeted ISF												
Water Utility	59									0	27,500	19,111
Sewer Utility	60									0	20,000	11,234
Electric Utility	61									0	0	0
Gas Utility	62									0	0	0
Airport	63									0	0	0
Landfill/Garbage	64									0	14,500	12,750
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									0	0	0
Enterprise CAPITAL PROJECTS	71									0	0	0
Enterprise TIF CAPITAL PROJECTS	72									0	0	0
TOTAL Business Type Expenditures (lines 59 - 73)	73								0	0	62,000	43,095
TOTAL ALL EXPENDITURES (lines 58+74)	74		12,500	0	0	0	0	0	0	12,500	194,250	115,390
Regular Transfers Out	75									0	0	0
Internal TIF Loan / Repayment Transfers Out	76									0	0	0
Total ALL Transfers Out	77		0	0	0	0	0	0	0	0	0	0
Total Expenditures & Fund Transfers Out (lines 75+76)	78		12,500	0	0	0	0	0	0	12,500	194,250	115,390
Ending Fund Balance June 30	79		347,714	27,264	0	0	0	0	47,797	422,775	391,466	389,342

* 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 2015

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2015 (J)	RE-ESTIMATED 2014 (K)	ACTUAL 2013 (L)
REVENUES & OTHER FINANCING SOURCES											
Taxes Levied on Property	1	42,970	0		0	0			42,970	36,472	35,874
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	42,970	0		0	0			42,970	36,472	35,874
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	839	0		0	0			839	838	0
Utility franchise tax (Iowa Code Chapter 364.2)	7								0	0	0
Parimutuel wager tax	8								0	0	0
Gaming wager tax	9								0	0	0
Mobile Home Taxes	10								0	0	0
Hotel/Motel Taxes	11								0	0	0
Other Local Option Taxes											
Subtotal - Other City Taxes (lines 6 thru 12)	13	839	0		0	0			839	17,400	17,445
Licenses & Permits	14								0	500	490
Use of Money & Property	15								0	6,500	5,913
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17								0	18,914	15,277
Other State Grants & Reimbursements	18	0	0	0	0	0		0	0	0	0
Local Grants & Reimbursements	19								0	0	0
Subtotal - Intergovernmental (lines 16 thru 19)	20	0	0	0	0	0		0	0	18,914	15,277
Charges for Fees & Service:											
Water Utility	21								0	26,000	29,326
Sewer Utility	22								0	17,750	18,506
Electric Utility	23								0	0	0
Gas Utility	24								0	0	0
Parking	25								0	0	0
Airport	26								0	0	0
Landfill/Garbage	27								0	14,500	15,090
Hospital	28								0	0	0
Transit	29								0	0	0
Cable TV, Internet & Telephone	30								0	0	0
Housing Authority	31								0	0	0
Storm Water Utility	32								0	0	0
Other Fees & Charges for Service	33								0	0	0
Subtotal - Charges for Service (lines 21 thru 33)	34	0	0		0	0	0	0	0	58,250	62,922
Special Assessments	35								0	0	0
Miscellaneous	36								0	57,500	60,157
Other Financing Sources:											
Regular Operating Transfers In	37								0	0	0
Internal TIF Loan Transfers In	38								0	0	0
Subtotal ALL Operating Transfers In	39	0	0	0	0	0	0	0	0	0	0
Proceeds of Debt (Excluding TIF Internal Borrowing)	40								0	0	0
Proceeds of Capital Asset Sales	41								0	0	0
Subtotal-Other Financing Sources (lines 38 thru 40)	42	0	0	0	0	0	0	0	0	0	0
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43	43,809	0	0	0	0	0	0	43,809	196,374	198,078
Beginning Fund Balance July 1	44	316,405	27,264	0	0	0	0	47,797	391,466	389,342	306,654
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	360,214	27,264	0	0	0	0	47,797	435,275	585,716	504,732

CITY OF

ALVORD

ADOPTED BUDGET SUMMARY

YEAR ENDED JUNE 30, 2015

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2015 (J)	RE-ESTIMATED 2014 (K)	ACTUAL 2013 (L)
Revenues & Other Financing Sources											
Taxes Levied on Property	1	42,970	0		0	0			42,970	36,472	35,874
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	42,970	0		0	0			42,970	36,472	35,874
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	839	0		0	0			839	18,238	17,445
Licenses & Permits	7	0	0					0	0	500	490
Use of Money and Property	8	0	0	0	0	0	0	0	0	6,500	5,913
Intergovernmental	9	0	0	0	0	0		0	0	18,914	15,277
Charges for Fees & Service	10	0	0		0	0	0	0	0	58,250	62,922
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	0	0		0	0		0	0	57,500	60,157
Sub-Total Revenues	13	43,809	0	0	0	0	0	0	43,809	196,374	198,078
Other Financing Sources:											
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	43,809	0	0	0	0	0	0	43,809	196,374	198,078
Expenditures & Other Financing Uses											
Public Safety	18	12,500	0	0			0		12,500	19,900	6,099
Public Works	19	0	0	0			0		0	59,225	22,767
Health and Social Services	20	0	0	0			0		0	2,250	1,935
Culture and Recreation	21	0	0	0			0		0	19,500	15,107
Community and Economic Development	22	0	0	0			0		0	0	0
General Government	23	0	0	0			0		0	31,375	26,387
Debt Service	24	0	0	0	0		0		0	0	0
Capital Projects	25	0	0	0		0			0	0	0
Total Government Activities Expenditures	26	12,500	0	0	0	0	0	0	12,500	132,250	72,295
Business Type Proprietary: Enterprise & ISF	27							0	0	62,000	43,095
Total Gov & Bus Type Expenditures	28	12,500	0	0	0	0	0	0	12,500	194,250	115,390
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	12,500	0	0	0	0	0	0	12,500	194,250	115,390
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	31,309	0	0	0	0	0	0	31,309	2,124	82,688
Beginning Fund Balance July 1	33	316,405	27,264	0	0	0	0	47,797	391,466	389,342	306,654
Ending Fund Balance June 30	34	347,714	27,264	0	0	0	0	47,797	422,775	391,466	389,342

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

City Name: ALVORD

Fiscal Year
2015

	Project Name (A)	Amount of Issue (B)	Date Certified to County Auditor (C)	Principal Due FY 2015 (D)	Interest Due FY 2015 +(E)	Bond Reg/Other Fees Due FY 2015 +(F)	Total Obligation Due FY 2015 =(G)	Paid from Funds OTHER THAN Current Year Property Taxes -(H)	Amount Paid by Current Year Debt Service Levy =(I)
(1)							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

LONG TERM DEBT SCHEDULE
GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS
PAGE 2

Fiscal Year
2015

City Name: ALVORD

USE THIS PAGE ONLY AFTER FILLING LINES 1 THRU 30 ABOVE.

	Project Name (A)	Amount of Issue (B)	Date Certified to County Auditor (C)	Principal Due FY 2015 (D)	Interest Due FY 2015 +(E)	Bond Reg/Other Fees Due FY 2015 +(F)	Total Obligation Due FY 2015 =(G)	Paid from Funds OTHER THAN Current Year Property Taxes -(H)	Amount Paid by Current Year Debt Service Levy =(I)
(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
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(136)							0		0
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(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
				0	0	0	0	0	0

