

81-761

Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2013 - ENDING JUNE 30, 2014

The City of: Auburn County Name: SAC Date Budget Adopted: 03/11/13
(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.

712-688-2264 Telephone Number		_____ Signature	
County Auditor Date Stamp		January 1, 2012 Property Valuations	
		With Gas & Electric	Without Gas & Electric
Regular	2a	4,704,438	z b 4,346,906
Debt Service Value	3a		3b
Ag Land	4a	163,552	
			Last Official Census
			322

		(A)		(B)		(C)	
Code	Dollar	Request with	Utility Replacement	Property Taxes	Levied	Rate	
Sec.	Limit	Purpose					
384.1	8.10000	Regular General levy	5	38,106	35,210	43	8.10000
-384		Non-Voted Other Permissible Levies					
12(8)	0.67500	Contract for use of Bridge	6		0	44	0.00000
12(10)	0.95000	Opr & Maint publicly owned Transit	7		0	45	0.00000
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center	8		0	46	0.00000
12(12)	0.13500	Opr & Maint of City owned Civic Center	9		0	47	0.00000
12(13)	0.06750	Planning a Sanitary Disposal Project	10		0	48	0.00000
12(14)	0.27000	Aviation Authority (under sec.330A.15)	11		0	49	0.00000
12(16)	0.06750	Levee Impr. fund in special charter city	13		0	51	0.00000
12(18)	Amt Nec	Liability, property & self insurance costs	14	8,592	7,939	52	1.82636
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462		0	465	0.00000
-384		Voted Other Permissible Levies					
12(1)	0.13500	Instrumental/Vocal Music Groups	15		0	53	0.00000
12(2)	0.81000	Memorial Building	16		0	54	0.00000
12(3)	0.13500	Symphony Orchestra	17		0	55	0.00000
12(4)	0.27000	Cultural & Scientific Facilities	18		0	56	0.00000
12(5)	As Voted	County Bridge	19		0	57	0.00000
12(6)	1.35000	Missi or Missouri River Bridge Const.	20		0	58	0.00000
12(9)	0.03375	Aid to a Transit Company	21		0	59	0.00000
12(17)	0.20500	Maintain Institution received by gift/devise	22		0	60	0.00000
12(19)	1.00000	City Emergency Medical District	463		0	466	0.00000
12(21)	0.27000	Support Public Library	23		0	61	0.00000
28E.22	1.50000	Unified Law Enforcement	24		0	62	0.00000
Total General Fund Regular Levies (5 thru 24)			25	46,698	43,149		
384.1	3.00375	Ag Land	26	491	491	63	3.00375
Total General Fund Tax Levies (25 + 26)			27	47,189	43,640		Do Not Add
Special Revenue Levies							
384.8	0.27000	Emergency (if general fund at levy limit)	28	1,270	1,174	64	0.27000
384.6	Amt Nec	Police & Fire Retirement	29		0		0.00000
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30	6,265	5,789		1.33172
Rules	Amt Nec	Other Employee Benefits	31	2,100	1,940		0.44639
Total Employee Benefit Levies (29,30,31)			32	8,365	7,729	65	1.77811
Sub Total Special Revenue Levies (28+32)			33	9,635	8,903		
Valuation							
386	As Req	With Gas & Elec	Without Gas & Elec				
	SSMID 1 (A)	(B)		34	0	66	0.00000
	SSMID 2 (A)	(B)		35	0	67	0.00000
	SSMID 3 (A)	(B)		36	0	68	0.00000
	SSMID 4 (A)	(B)		37	0	69	0.00000
	SSMID 5 (A)	(B)		555	0	565	0.00000
	SSMID 6 (A)	(B)		556	0	566	0.00000
	SSMID 7 (A)	(B)		1177	0	###	0.00000
Total SSMID			38	0	0		Do Not Add
Total Special Revenue Levies			39	9,635	8,903		
384.4	Amt Nec	Debt Service Levy 76.10(6)	40	0	0	70	0.00000
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41		0	71	0.00000
Total Property Taxes (27+39+40+41)			42	56,824	52,543	72	11.97447

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 **Auburn**

		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 2012										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	117,007	28,871					145,878	139,521	285,399
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	159,147	37,441					196,588	385,448	582,036
Actual Expenditures Except End Bal (pg 12, line 259) *	3	158,475	58,585					217,060	341,691	558,751
Ending Fund Balance June 30 (pg 12, line 270) *	4	117,679	7,727	0	0	0	0	125,406	183,278	308,684
(2)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Re-Estimated FY 2013										
Beginning Fund Balance	5	117,679	7,727	0	0	0	0	125,406	183,278	308,684
Re-Est Revenues	6	250,053	59,605	0	0	0	0	309,658	360,070	669,728
Re-Est Expenditures	7	225,018	68,750	0	0	0	0	293,768	516,878	810,646
Ending Fund Balance	8	142,714	-1,418	0	0	0	0	141,296	26,470	167,766
(3)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2014										
Beginning Fund Balance	9	142,714	-1,418	0	0	0	0	141,296	26,470	167,766
Revenues	10	130,754	64,708	0	0	0	0	195,462	381,900	577,362
Expenditures	11	161,180	65,750	0	0	0	0	226,930	475,128	702,058
Ending Fund Balance	12	112,288	-2,460	0	0	0	0	109,828	-66,758	43,070

* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2012

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

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2014

Fiscal Years

GOVERNMENT ACTIVITIES		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2014	RE-ESTIMATED 2013	ACTUAL 2012
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
PUBLIC SAFETY											
Police Department/Crime Prevention	1	14,550							14,550	14,550	14,022
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	13,800							13,800	17,330	17,727
Ambulance	6								0	0	0
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	0	0
Animal Control	9	550							550	550	347
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	28,900	0	0			0		28,900	32,430	32,096
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12		40,750						40,750	0	52,691
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14								0	0	0
Traffic Control and Safety	15								0	0	0
Snow Removal	16								0	0	1,759
Highway Engineering	17								0	0	5,000
Street Cleaning	18								0	0	0
Airport (if not Enterprise)	19								0	0	0
Garbage (if not Enterprise)	20								0	0	0
Other Public Works	21	28,700							28,700	93,450	0
TOTAL (lines 12 - 21)	22	28,700	40,750	0			0		69,450	93,450	59,450
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	1,000							1,000	1,200	860
Community Mental Health	28								0	0	0
Other Health and Social Services	29								0	0	0
TOTAL (lines 23 - 29)	30	1,000	0	0			0		1,000	1,200	860
CULTURE & RECREATION											
Library Services	31	24,590							24,590	24,998	24,341
Museum, Band and Theater	32	8,000							8,000	15,150	5,448
Parks	33	9,395							9,395	17,750	7,889
Recreation	34	5,215							5,215	24,360	9,791
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36	8,235							8,235	5,760	10,684
Other Culture and Recreation	37								0	9,850	5,881
TOTAL (lines 31 - 37)	38	55,435	0	0			0		55,435	97,868	64,034

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2014

Fiscal Years

GOVERNMENT ACTIVITIES CONT.		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2014	RE-ESTIMATED 2013	ACTUAL 2012
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
COMMUNITY & ECONOMIC DEVELOPMENT											
Community Beautification	39	2,500							2,500	2,500	363
Economic Development	40	2,500							2,500	2,500	7,347
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	5,000	0	0			0		5,000	5,000	7,710
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46	4,320							4,320	4,845	3,638
Clerk, Treasurer, & Finance Adm.	47	14,525							14,525	13,525	13,316
Elections	48	1,800							1,800	150	1,703
Legal Services & City Attorney	49	3,500							3,500	3,500	1,452
City Hall & General Buildings	50								0	0	0
Tort Liability	51	1,550							1,550	1,700	1,232
Other General Government	52	16,450							16,450	15,100	6,120
TOTAL (lines 46 - 52)	53	42,145	0	0			0		42,145	38,820	27,461
DEBT SERVICE											
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
TOTAL Government Activities Expenditures <i>(lines 11+22+30+38+45+53+54+57)</i>	58	161,180	40,750	0	0	0	0		201,930	268,768	191,611
BUSINESS TYPE ACTIVITIES											
Proprietary: Enterprise & Budgeted ISF											
Water Utility	59							80,953	80,953	84,003	70,043
Sewer Utility	60							31,775	31,775	31,775	27,596
Electric Utility	61							315,325	315,325	279,025	204,539
Gas Utility	62								0	0	0
Airport	63								0	0	0
Landfill/Garbage	64							22,075	22,075	22,075	19,513
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							450,128	450,128	416,878	321,691
TOTAL ALL EXPENDITURES (lines 58+74)	74	161,180	40,750	0	0	0	0	450,128	652,058	685,646	513,302
Regular Transfers Out	75		25,000					25,000	50,000	125,000	45,449
Internal TIF Loan / Repayment Transfers Out	76								0	0	0
Total ALL Transfers Out	77	0	25,000	0	0	0	0	25,000	50,000	125,000	45,449
Total Expenditures & Fund Transfers Out (lines 75+78)	78	161,180	65,750	0	0	0	0	475,128	702,058	810,646	558,751
Ending Fund Balance June 30	79	112,288	-2,460	0	0	0	0	-66,758	43,070	167,766	308,684

The last two columns will fill in once the Re-Est forms are completed

REVENUES DETAIL

Fiscal Year Ending

2014

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2014 (J)	RE-ESTIMATED 2013 (K)	ACTUAL 2012 (L)
REVENUES & OTHER FINANCING SOURCES											
Taxes Levied on Property	1	43,640	8,903		0	0			52,543	49,796	44,908
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	43,640	8,903		0	0			52,543	49,796	44,908
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	3,549	732		0	0			4,281	4,186	4,184
Utility franchise tax (Iowa Code Chapter 364.2)	7	1,000							1,000	1,000	1,109
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	12		24,000						24,000	21,000	22,715
Subtotal - Other City Taxes (lines 6 thru 12)	13	4,549	24,732		0	0			29,281	26,186	28,008
Licenses & Permits	14	975							975	975	935
Use of Money & Property	15	2,100							2,100	2,025	2,200
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		31,073						31,073	30,200	30,542
Other State Grants & Reimbursements	18	700							700	0	363
Local Grants & Reimbursements	19	20,790							20,790	24,280	19,281
Subtotal - Intergovernmental (lines 16 thru 19)	20	21,490	31,073	0	0	0		0	52,563	54,480	50,186
Charges for Fees & Service:											
Water Utility	21							70,750	70,750	61,400	81,205
Sewer Utility	22							28,250	28,250	25,800	28,795
Electric Utility	23							261,750	261,750	254,000	255,374
Gas Utility	24							0	0	0	0
Parking	25							0	0	0	0
Airport	26							0	0	0	0
Landfill/Garbage	27							21,150	21,150	18,870	20,074
Hospital	28							0	0	0	0
Transit	29							0	0	0	0
Cable TV, Internet & Telephone	30							0	0	0	0
Housing Authority	31							0	0	0	0
Storm Water Utility	32							0	0	0	0
Other Fees & Charges for Service	33							0	0	0	7,456
Subtotal - Charges for Service (lines 21 thru 33)	34	0	0		0	0		381,900	381,900	360,070	392,904
Special Assessments	35								0	0	0
Miscellaneous	36	8,000							8,000	51,196	17,446
Other Financing Sources:											
Regular Operating Transfers In	37	50,000							50,000	125,000	45,449
Internal TIF Loan Transfers In	38								0	0	0
Subtotal ALL Operating Transfers In	39	50,000	0	0	0	0		0	50,000	125,000	45,449
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	50,000	0	0	0	0		0	50,000	125,000	45,449
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 42)	43	130,754	64,708	0	0	0		381,900	577,362	669,728	582,036
Beginning Fund Balance July 1	44	142,714	-1,418	0	0	0		26,470	167,766	308,684	285,399
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	273,468	63,290	0	0	0		408,370	745,128	978,412	867,435

CITY OF

Auburn

ADOPTED BUDGET SUMMARY

YEAR ENDED JUNE 30, 2014

Fiscal Years

(A)	(B)	(C) GENERAL	(D) SPECIAL REVENUES	(E) TIF SPECIAL REVENUES	(F) DEBT SERVICE	(G) CAPITAL PROJECTS	(H) PERMANENT	(I) PROPRIETARY	(J) BUDGET 2014	(K) RE-ESTIMATED 2013	(L) ACTUAL 2012
Revenues & Other Financing Sources											
Taxes Levied on Property	1	43,640	8,903		0	0			52,543	49,796	44,908
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	43,640	8,903		0	0			52,543	49,796	44,908
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	4,549	24,732		0	0			29,281	26,186	28,008
Licenses & Permits	7	975	0					0	975	975	935
Use of Money and Property	8	2,100	0	0	0	0	0	0	2,100	2,025	2,200
Intergovernmental	9	21,490	31,073	0	0	0		0	52,563	54,480	50,186
Charges for Fees & Service	10	0	0		0	0	0	381,900	381,900	360,070	392,904
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	8,000	0		0	0	0	0	8,000	51,196	17,446
Sub-Total Revenues	13	80,754	64,708	0	0	0	0	381,900	527,362	544,728	536,587
Other Financing Sources:											
Total Transfers In	14	50,000	0	0	0	0	0	0	50,000	125,000	45,449
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	130,754	64,708	0	0	0	0	381,900	577,362	669,728	582,036
Expenditures & Other Financing Uses											
Public Safety	18	28,900	0	0			0		28,900	32,430	32,096
Public Works	19	28,700	40,750	0			0		69,450	93,450	59,450
Health and Social Services	20	1,000	0	0			0		1,000	1,200	860
Culture and Recreation	21	55,435	0	0			0		55,435	97,868	64,034
Community and Economic Development	22	5,000	0	0			0		5,000	5,000	7,710
General Government	23	42,145	0	0			0		42,145	38,820	27,461
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	161,180	40,750	0	0	0	0		201,930	268,768	191,611
Business Type Proprietary: Enterprise & ISF	27							450,128	450,128	416,878	321,691
Total Gov & Bus Type Expenditures	28	161,180	40,750	0	0	0	0	450,128	652,058	685,646	513,302
Total Transfers Out	29	0	25,000	0	0	0	0	25,000	50,000	125,000	45,449
Total ALL Expenditures/Fund Transfers Out	30	161,180	65,750	0	0	0	0	475,128	702,058	810,646	558,751
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31										
	32	-30,426	-1,042	0	0	0	0	-93,228	-124,696	-140,918	23,285
Beginning Fund Balance July 1	33	142,714	-1,418	0	0	0	0	26,470	167,766	308,684	285,399
Ending Fund Balance June 30	34	112,288	-2,460	0	0	0	0	-66,758	43,070	167,766	308,684

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

City Name: Auburn

Fiscal Year
2014

Project Name (A)	Amount of Issue (B)	Date Certified to County Auditor (C)	Principal Due FY 2014 (D)	Interest Due FY 2014 +(E)	Bond Reg/Other Fees Due FY 2014 +(F)	Total Obligation Due FY 2014 =(G)	Paid from Funds OTHER THAN Current Year Property Taxes -(H)	Amount Paid by Current Year Debt Service Levy #NAME?
-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

RECEIVED

81-761

JUN 16 2014 CITY BUDGET AMENDMENT AND CERTIFICATION RESOLUTION

To the Auditor of _____ SAC _____ County, Iowa:

IOWA DEPT OF MANAGEMENT

The City Council of Auburn in said County/Countries met on May 12, 2014

at the time and hour set in the notice, a copy of which accompanies this certificate and is certified as to publication. Upon taking up the proposed amendment, it was considered and taxpayers were heard for and against the amendment.

The Council, after hearing all taxpayers wishing to be heard and considering the statements made by them, gave final consideration to the proposed amendment(s) to the budget and modifications proposed at the hearing, if any, thereupon, the following resolution was introduced.

RESOLUTION No. 14-07

A RESOLUTION AMENDING THE CURRENT BUDGET FOR THE FISCAL YEAR ENDING JUNE 30 2014 (AS AMENDED LAST ON Auburn)

Be it Resolved by the Council of the City of

Section 1. Following notice published Auburn May 1, 2014

and the public hearing held, May 12, 2014 the current budget (as previously amended) is amended as set out herein and in the detail by fund type and activity that supports this resolution which was considered at that hearing:

Table with 4 columns: Description, Total Budget as certified or last amended, Current Amendment, Total Budget after Current Amendment. Rows include Revenues & Other Financing Sources, Expenditures & Other Financing Uses, and Ending Fund Balance June 30.

Passed this 12th day of May, 2014

Signature of City Clerk/Finance Officer

Signature of Mayor

Handwritten notes: 6-13-14