

81-761

Adoption of Budget and Certification of City Taxes

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

The City of: Auburn County Name: SAC 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.

712/688-2264
Telephone Number

Signature

County Auditor Date Stamp:

January 1, 2013 Property Valuations

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	2a 4,982,841	2b 4,631,471	322
DEBT SERVICE	3a _____	3b _____	
Ag Land	4a 197,456		

TAXES LEVIED

Code Sec.	Dollar Limit	Purpose	(A) Request with		(B) Property Taxes		(C) Rate	
			Utility Replacement		Levied		Rate	
384.1	8.10000	Regular General levy	5	40,361	43	37,515	43	8.10000
(384)		Non-Voted Other Permissible Levies						
12(8)	0.67500	Contract for use of Bridge	6		44	0	44	0
12(10)	0.95000	Opr & Maint publicly owned Transit	7		45	0	45	0
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center	8		46	0	46	0
12(12)	0.13500	Opr & Maint of City owned Civic Center	9		47	0	47	0
12(13)	0.06750	Planning a Sanitary Disposal Project	10		48	0	48	0
12(14)	0.27000	Aviation Authority (under sec.330A.15)	11		49	0	49	0
12(16)	0.06750	Levee Impr. fund in special charter city	13		51	0	51	0
12(18)	Amt Nec	Liability, property & self insurance costs	14	9,425	52	8,760	52	1.89149
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462		465	0	465	0
(384)		Voted Other Permissible Levies						
12(1)	0.13500	Instrumental/Vocal Music Groups	15		53	0	53	0
12(2)	0.81000	Memorial Building	16		54	0	54	0
12(3)	0.13500	Symphony Orchestra	17		55	0	55	0
12(4)	0.27000	Cultural & Scientific Facilities	18		56	0	56	0
12(5)	As Voted	County Bridge	19		57	0	57	0
12(6)	1.35000	Missi or Missouri River Bridge Const.	20		58	0	58	0
12(9)	0.03375	Aid to a Transit Company	21		59	0	59	0
12(17)	0.20500	Maintain Institution received by gift/devise	22		60	0	60	0
12(19)	1.00000	City Emergency Medical District	463		466	0	466	0
12(21)	0.27000	Support Public Library	23		61	0	61	0
28E.22	1.50000	Unified Law Enforcement	24		62	0	62	0
Total General Fund Regular Levies (5 thru 24)			25	49,786		46,275		
384.1	3.00375	Ag Land	26	593	63	593	63	3.00375
Total General Fund Tax Levies (25 + 26)			27	50,379		46,868		Do Not Add
Special Revenue Levies								
384.8	0.27000	Emergency (if general fund at levy limit)	28	1,345	64	1,250	64	0.27000
384.6	Amt Nec	Police & Fire Retirement	29		65	0	65	0
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30	6,420		5,967		1.28836
Rules	Amt Nec	Other Employee Benefits	31	4,560		4,238		0.91504
Total Employee Benefit Levies (29,30,31)			32	10,980		10,205		2.20340
Sub Total Special Revenue Levies (28+32)			33	12,325		11,455		
Valuation								
386	As Req	With Gas & Elec						
		Without Gas & Elec						
	SSMID 1 (A)	(B)	34		66	0	66	0
	SSMID 2 (A)	(B)	35		67	0	67	0
	SSMID 3 (A)	(B)	36		68	0	68	0
	SSMID 4 (A)	(B)	37		69	0	69	0
	SSMID 5 (A)	(B)	555		565	0	565	0
	SSMID 6 (A)	(B)	556		566	0	566	0
	SSMID 7 (A)	(B)	1177			0		0
Total SSMID			38	0		0		Do Not Add
Total Special Revenue Levies			39	12,325		11,455		
384.4	Amt Nec	Debt Service Levy 76.10(6)	40	0	70	0	70	0
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41		71	0	71	0
Total Property Taxes (27+39+40+41)			42	62,704	42	58,323	72	12.46489

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 **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 2013										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	117,679	7,727					125,406	183,278	308,684
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	200,298	67,563					267,861	389,485	657,346
Actual Expenditures Except End Bal (pg 12, line 259) *	3	199,131	73,169					272,300	380,653	652,953
Ending Fund Balance June 30 (pg 12, line 261) *	4	118,846	2,121	0	0	0	0	120,967	192,110	313,077
(2)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Re-Estimated FY 2014										
Beginning Fund Balance	5	118,846	2,121	0	0	0	0	120,967	192,110	313,077
Re-Est Revenues	6	134,529	60,976	0	0	0	0	195,505	438,675	634,180
Re-Est Expenditures	7	156,918	60,900	0	0	0	0	217,818	547,353	765,171
Ending Fund Balance	8	96,457	2,197	0	0	0	0	98,654	83,432	182,086
(3)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2015										
Beginning Fund Balance	9	96,457	2,197	0	0	0	0	98,654	83,432	182,086
Revenues	10	119,495	64,825	0	0	0	0	184,320	403,060	587,380
Expenditures	11	166,760	65,555	0	0	0	0	232,315	415,976	648,291
Ending Fund Balance	12	49,192	1,467	0	0	0	0	50,659	70,516	121,175

* 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.

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	12,225							12,225	13,650	14,413
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	14,150							14,150	13,800	16,387
Ambulance	6								0	0	0
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	0	0
Animal Control	9	460							460	458	342
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	26,835	0	0			0		26,835	27,908	31,142
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12		40,555						40,555	25,900	14,622
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14								0	0	2,300
Traffic Control and Safety	15								0	0	0
Snow Removal	16								0	0	0
Highway Engineering	17								0	0	0
Street Cleaning	18								0	0	0
Airport <i>(if not Enterprise)</i>	19								0	0	0
Garbage <i>(if not Enterprise)</i>	20								0	0	0
Other Public Works	21	25,350							25,350	27,100	52,883
TOTAL (lines 12 - 21)	22	25,350	40,555	0			0		65,905	53,000	69,805
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	800	895
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	800	895
CULTURE & RECREATION											
Library Services	31	28,350							28,350	27,290	24,742
Museum, Band and Theater	32	8,000							8,000	11,000	12,640
Parks	33	18,300							18,300	7,850	3,419
Recreation	34	5,275							5,275	6,130	31,664
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36	8,235							8,235	6,235	5,367
Other Culture and Recreation	37	1,000							1,000	0	25,636
TOTAL (lines 31 - 37)	38	69,160	0	0			0		69,160	58,505	103,468

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		2,500							2,500	2,000	60
Economic Development	40		2,500							2,500	500	2,000
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	2,500	2,060
GENERAL GOVERNMENT												
Mayor, Council, & City Manager	46		4,295							4,295	4,320	3,256
Clerk, Treasurer, & Finance Adm.	47		22,120							22,120	23,000	19,092
Elections	48									0	1,300	24
Legal Services & City Attorney	49		3,500							3,500	2,000	500
City Hall & General Buildings	50									0	0	0
Tort Liability	51		800							800	785	509
Other General Government	52		8,700							8,700	8,700	2,618
TOTAL (lines 46 - 52)	53		39,415	0	0			0		39,415	40,105	25,999
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		166,760	40,555	0	0	0	0		207,315	182,818	233,369
BUSINESS TYPE ACTIVITIES												
Proprietary: Enterprise & Budgeted ISF												
Water Utility	59								75,105	75,105	110,628	62,600
Sewer Utility	60								30,961	30,961	30,500	29,729
Electric Utility	61								277,610	277,610	371,325	251,361
Gas Utility	62								0	0	0	0
Airport	63								0	0	0	0
Landfill/Garbage	64								22,300	22,300	19,900	21,963
Transit	65								0	0	0	0
Cable TV, Internet & Telephone	66								0	0	0	0
Housing Authority	67								0	0	0	0
Storm Water Utility	68								0	0	0	0
Other Business Type (city hosp., ISF, parking, etc.)	69								0	0	0	0
Enterprise DEBT SERVICE	70								0	0	0	0
Enterprise CAPITAL PROJECTS	71								0	0	0	0
Enterprise TIF CAPITAL PROJECTS	72								0	0	0	0
TOTAL Business Type Expenditures (lines 59 - 73)	73								405,976	405,976	532,353	365,653
TOTAL ALL EXPENDITURES (lines 58+74)	74		166,760	40,555	0	0	0	0	405,976	613,291	715,171	599,022
Regular Transfers Out	75			25,000					10,000	35,000	50,000	53,931
Internal TIF Loan / Repayment Transfers Out	76								0	0	0	0
Total ALL Transfers Out	77		0	25,000	0	0	0	0	10,000	35,000	50,000	53,931
Total Expenditures & Fund Transfers Out (lines 75+76)	78		166,760	65,555	0	0	0	0	415,976	648,291	765,171	652,953
Ending Fund Balance June 30	79		49,192	1,467	0	0	0	0	70,516	121,175	182,086	313,077

* 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											
	1	46,868	11,455		0	0			58,323	52,543	54,350
	2								0	0	0
	3	46,868	11,455		0	0			58,323	52,543	54,350
	4								0	0	0
	5								0	0	0
Other City Taxes:											
	6	3,511	870		0	0			4,381	3,500	3,842
	7	1,000							1,000	1,000	1,095
	8								0	0	0
	9								0	0	0
	10								0	0	0
	11								0	0	0
	12		21,000						21,000	21,000	26,232
	13	4,511	21,870		0	0			26,381	25,500	31,169
	14	875							875	975	917
	15	1,900							1,900	1,650	2,520
Intergovernmental:											
	16								0	31,073	0
	17		31,395						31,395	0	30,837
	18	491	105	0	0	0		0	596	0	803
	19	22,350							22,350	4,750	19,334
	20	22,841	31,500	0	0	0		0	54,341	35,823	50,974
Charges for Fees & Service:											
	21							77,750	77,750	107,850	66,055
	22							31,500	31,500	28,250	27,733
	23							273,960	273,960	283,375	276,079
	24								0	0	0
	25								0	0	0
	26								0	0	0
	27							19,850	19,850	19,200	19,618
	28								0	0	0
	29								0	0	0
	30								0	0	0
	31								0	0	0
	32								0	0	0
	33								0	0	36,830
	34	0	0		0	0		403,060	403,060	438,675	426,315
	35								0	0	0
	36	7,500							7,500	29,014	37,170
Other Financing Sources:											
	37	35,000							35,000	50,000	53,931
	38								0	0	0
	39	35,000	0	0	0	0		0	35,000	50,000	53,931
	40								0	0	0
	41								0	0	0
	42	35,000	0	0	0	0		0	35,000	50,000	53,931
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)											
	43	119,495	64,825	0	0	0		403,060	587,380	634,180	657,346
	44	96,457	2,197	0	0	0		83,432	182,086	313,077	308,684
	45	215,952	67,022	0	0	0		486,492	769,466	947,257	966,030

ADOPTED BUDGET SUMMARY

YEAR ENDED JUNE 30, 2015

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 2015	(K) RE-ESTIMATED 2014	(L) ACTUAL 2013
Revenues & Other Financing Sources											
Taxes Levied on Property	1	46,868	11,455		0	0			58,323	52,543	54,350
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	46,868	11,455		0	0			58,323	52,543	54,350
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	4,511	21,870		0	0			26,381	25,500	31,169
Licenses & Permits	7	875	0					0	875	975	917
Use of Money and Property	8	1,900	0	0	0	0	0	0	1,900	1,650	2,520
Intergovernmental	9	22,841	31,500	0	0	0		0	54,341	35,823	50,974
Charges for Fees & Service	10	0	0		0	0	0	403,060	403,060	438,675	426,315
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	7,500	0		0	0	0	0	7,500	29,014	37,170
Sub-Total Revenues	13	84,495	64,825	0	0	0	0	403,060	552,380	584,180	603,415
Other Financing Sources:											
Total Transfers In	14	35,000	0	0	0	0	0	0	35,000	50,000	53,931
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	119,495	64,825	0	0	0	0	403,060	587,380	634,180	657,346
Expenditures & Other Financing Uses											
Public Safety	18	26,835	0	0			0		26,835	27,908	31,142
Public Works	19	25,350	40,555	0			0		65,905	53,000	69,805
Health and Social Services	20	1,000	0	0			0		1,000	800	895
Culture and Recreation	21	69,160	0	0			0		69,160	58,505	103,468
Community and Economic Development	22	5,000	0	0			0		5,000	2,500	2,060
General Government	23	39,415	0	0			0		39,415	40,105	25,999
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	166,760	40,555	0	0	0	0		207,315	182,818	233,369
Business Type Proprietary: Enterprise & ISF	27							405,976	405,976	532,353	365,653
Total Gov & Bus Type Expenditures	28	166,760	40,555	0	0	0	0	405,976	613,291	715,171	599,022
Total Transfers Out	29	0	25,000	0	0	0	0	10,000	35,000	50,000	53,931
Total ALL Expenditures/Fund Transfers Out	30	166,760	65,555	0	0	0	0	415,976	648,291	765,171	652,953
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31										
	32	-47,265	-730	0	0	0	0	-12,916	-60,911	-130,991	4,393
Beginning Fund Balance July 1	33	96,457	2,197	0	0	0	0	83,432	182,086	313,077	308,684
Ending Fund Balance June 30	34	49,192	1,467	0	0	0	0	70,516	121,175	182,086	313,077

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

City Name: Auburn

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

NOTICE OF PUBLIC HEARING BUDGET ESTIMATE

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

City of **Auburn** , Iowa

The City Council will conduct a public hearing on the proposed Budget at City Hall

on 3/10/2014 at 6:00 PM
(Date) xx/xx/xx (hour)

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 \$ 12.46489

The estimated tax levy rate per \$1000 valuation on Agricultural land is \$ 3.00375

At the public hearing, any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget.

712/688-2264
 phone number

Nancy A. Janssen
 City Clerk/Finance Officer's NAME

		Budget FY 2015	Re-estimated FY 2014	Actual FY 2013
		(a)	(b)	(c)
Revenues & Other Financing Sources				
Taxes Levied on Property	1	58,323	52,543	54,350
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	3	58,323	52,543	54,350
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	0	0	0
Other City Taxes	6	26,381	25,500	31,169
Licenses & Permits	7	875	975	917
Use of Money and Property	8	1,900	1,650	2,520
Intergovernmental	9	54,341	35,823	50,974
Charges for Fees & Service	10	403,060	438,675	426,315
Special Assessments	11	0	0	0
Miscellaneous	12	7,500	29,014	37,170
Other Financing Sources	13	35,000	50,000	53,931
Total Revenues and Other Sources	14	587,380	634,180	657,346
Expenditures & Other Financing Uses				
Public Safety	15	26,835	27,908	31,142
Public Works	16	65,905	53,000	69,805
Health and Social Services	17	1,000	800	895
Culture and Recreation	18	69,160	58,505	103,468
Community and Economic Development	19	5,000	2,500	2,060
General Government	20	39,415	40,105	25,999
Debt Service	21	0	0	0
Capital Projects	22	0	0	0
Total Government Activities Expenditures	23	207,315	182,818	233,369
Business Type / Enterprises	24	405,976	532,353	365,653
Total ALL Expenditures	25	613,291	715,171	599,022
Transfers Out	26	35,000	50,000	53,931
Total ALL Expenditures/Transfers Out	27	648,291	765,171	652,953
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	28	-60,911	-130,991	4,393
Beginning Fund Balance July 1	29	182,086	313,077	308,684
Ending Fund Balance June 30	30	121,175	182,086	313,077