

05-027

Adoption of Budget and Certification of City Taxes

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

The City of: AUDUBON County Name: AUDUBON Date Budget Adopted: 3/9/2015
(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.

712-563-3269

Telephone Number

Signature

County Auditor Date Stamp

January 1, 2014 Property Valuations

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	42,149,098	39,872,049	2,176
DEBT SERVICE	43,707,940	41,430,891	
Ag Land	347,500		

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	5 341,408	322,964	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 11,380	10,765	49 0.27000
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 66,000	62,434	52 1.56587
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)	25 418,788	396,163	
384.1	3.00375	Ag Land	26 1,044	1,044	63 3.00375
		Total General Fund Tax Levies (25 + 26)	27 419,832	397,207	Do Not Add
		Special Revenue Levies			
384.8	0.27000	Emergency (if general fund at levy limit)	28 11,380	10,765	64 0.27000
384.6	Amt Nec	Police & Fire Retirement	29	0	0
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30 87,900	83,151	2.08545
Rules	Amt Nec	Other Employee Benefits	31 184,966	174,973	4.38837
		Total Employee Benefit Levies (29,30,31)	32 272,866	258,124	65 6.47382
		Sub Total Special Revenue Levies (28+32)	33 284,246	268,889	
		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	39 284,246	268,889	
384.4	Amt Nec	Debt Service Levy 76.10(6)	40 215,393	204,172	70 4.92801
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41	0	71 0
		Total Property Taxes (27+39+40+41)	42 919,471	870,268	72 21.60770

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

AUDUBON

		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	490,448	357,075	-249,367	15,008	486,448	113,837	1,213,449	151,772	1,365,221
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	923,789	588,663	111,331	109,541	20,000	0	1,753,324	644,787	2,398,111
Actual Expenditures Except End Bal (pg 12, line 259) *	3	1,106,987	601,653	140,244	200,914	211,210	0	2,261,008	526,174	2,787,182
Ending Fund Balance June 30 (pg 12, line 261) *	4	307,250	344,085	-278,280	-76,365	295,238	113,837	705,765	270,385	976,150
(2)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Re-Estimated FY 2015										
Beginning Fund Balance	5	307,250	344,085	-278,280	-76,365	295,238	113,837	705,765	270,385	976,150
Re-Est Revenues	6	903,730	542,000	104,000	111,718	0	0	1,661,448	627,950	2,289,398
Re-Est Expenditures	7	882,152	621,916	30,000	220,154	3,079	0	1,757,301	528,863	2,286,164
Ending Fund Balance	8	328,828	264,169	-204,280	-184,801	292,159	113,837	609,912	369,472	979,384
(3)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2016										
Beginning Fund Balance	9	328,828	264,169	-204,280	-184,801	292,159	113,837	609,912	369,472	979,384
Revenues	10	889,637	667,564	104,000	221,471	0	3,050	1,885,722	649,900	2,535,622
Expenditures	11	1,078,536	686,070	0	215,393	292,000	0	2,271,999	621,942	2,893,941
Ending Fund Balance	12	139,929	245,663	-100,280	-178,723	159	116,887	223,635	397,430	621,065

* 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 _____ AUDUBON _____

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	298,732	97,700						396,432	306,347	342,822
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	63,080							63,080	31,582	201,047
Ambulance	6								0	0	0
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	0	0
Animal Control	9	400							400	400	137
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	362,212	97,700				0		459,912	338,329	544,006
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	20,000	465,590						485,590	414,154	474,750
Parking - Meter and Off-Street	13		0						0	0	0
Street Lighting	14		40,300						40,300	0	28,342
Traffic Control and Safety	15		230						230	11,000	2,988
Snow Removal	16		10,000						10,000	10,000	305
Highway Engineering	17								0	0	0
Street Cleaning	18								0	0	0
Airport (if not Enterprise)	19	11,380							11,380	15,000	13,900
Garbage (if not Enterprise)	20	135,904							135,904	135,976	138,004
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	167,284	516,120				0		683,404	586,130	658,289
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								0	0	0
Community Mental Health	28								0	0	0
Other Health and Social Services	29	500							500	1,000	1,000
TOTAL (lines 23 - 29)	30	500	0				0		500	1,000	1,000
CULTURE & RECREATION											
Library Services	31	124,275	5,950						130,225	111,907	107,014
Museum, Band and Theater	32	163,990	2,800						166,790	73,256	0
Parks	33	52,900							52,900	35,100	77,022
Recreation	34	22,800							22,800	22,321	2,754
Cemetery	35	33,945							33,945	31,806	30,767
Community Center, Zoo, & Marina	36	22,500							22,500	23,460	51,509
Other Culture and Recreation	37								0	0	92,410
TOTAL (lines 31 - 37)	38	420,410	8,750				0		429,160	297,850	361,476

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	26,800							26,800	129,155	29,155
Housing and Urban Renewal	41								0	0	62,204
Planning & Zoning	42								0	0	0
Other Com & Econ Development	43								0	0	0
	44										
TOTAL (lines 39 - 44)	45	26,800	0	0			0		26,800	129,155	91,359
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46	5,100	475						5,575	5,800	6,794
Clerk, Treasurer, & Finance Adm.	47	47,600	63,025						110,625	127,401	49,728
Elections	48	500							500	400	0
Legal Services & City Attorney	49	18,000							18,000	18,550	0
City Hall & General Buildings	50	27,730							27,730	26,083	58,192
Tort Liability	51	2,300							2,300	2,300	0
Other General Government	52	100							100	1,070	0
TOTAL (lines 46 - 52)	53	101,330	63,500	0			0		164,830	181,604	114,714
DEBT SERVICE	54				215,393				215,393	220,154	278,954
Gov Capital Projects	55					292,000			292,000	3,079	211,210
TIF Capital Projects	56								0	0	0
TOTAL CAPITAL PROJECTS	57	0	0	0		292,000	0		292,000	3,079	211,210
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58	1,078,536	686,070	0	215,393	292,000	0		2,271,999	1,757,301	2,261,008
BUSINESS TYPE ACTIVITIES											
Proprietary: Enterprise & Budgeted ISF											
Water Utility	59							218,300	218,300	182,060	197,400
Sewer Utility	60							353,642	353,642	296,803	170,054
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							0	0	0	0
Other Business Type (city hosp., ISF, parking, etc.)	69							0	0	0	0
Enterprise DEBT SERVICE	70							0	0	0	158,720
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							571,942	571,942	478,863	526,174
TOTAL ALL EXPENDITURES (lines 58+74)	74	1,078,536	686,070	0	215,393	292,000	0	571,942	2,843,941	2,236,164	2,787,182
Regular Transfers Out	75					0		50,000	50,000	50,000	0
Internal TIF Loan / Repayment Transfers Out	76							0	0	0	0
Total ALL Transfers Out	77	0	0	0	0	0	0	50,000	50,000	50,000	0
Total Expenditures & Fund Transfers Out (lines 75+76)	78	1,078,536	686,070	0	215,393	292,000	0	621,942	2,893,941	2,286,164	2,787,182
Ending Fund Balance June 30	79	139,929	245,663	-100,280	-178,723	159	116,887	397,430	621,065	979,384	976,150

* 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	397,207	268,889		204,172	0			870,268	718,498	661,079
	2								0	0	0
	3	397,207	268,889		204,172	0			870,268	718,498	661,079
	4								0	0	0
	5			104,000					104,000	104,000	96,274
Other City Taxes:											
	6	22,625	15,357		11,221	0			49,203	0	39,827
	7								0	0	0
	8								0	0	0
	9								0	0	0
	10								0	0	0
	11								0	0	0
	12		175,000						175,000	140,000	168,502
	13	22,625	190,357		11,221	0			224,203	140,000	208,329
	14	17,100							17,100	5,200	2,106
	15	26,600					3,050		29,650	16,750	21,727
Intergovernmental:											
	16	1,200							1,200	0	23,845
	17		200,000						200,000	200,000	217,279
	18	12,255	8,318	0	6,078	0		0	26,651	10,000	3,464
	19	25,200							25,200	99,200	39,589
	20	38,655	208,318	0	6,078	0		0	253,051	309,200	284,177
Charges for Fees & Service:											
	21							251,200	251,200	249,200	220,370
	22							398,500	398,500	378,500	384,952
	23								0	0	0
	24								0	0	0
	25								0	0	0
	26								0	0	0
	27	200,000							200,000	200,000	206,647
	28								0	0	0
	29								0	0	0
	30								0	0	0
	31								0	0	0
	32								0	0	0
	33	59,200							59,200	25,000	38,066
	34	259,200	0		0	0	0	649,700	908,900	852,700	850,035
	35								0	0	3,807
	36	78,250						200	78,450	93,050	112,577
Other Financing Sources:											
	37	50,000							50,000	50,000	0
	38	0							0	0	0
	39	50,000	0	0	0	0	0	0	50,000	50,000	0
	40								0	0	158,000
	41								0	0	0
	42	50,000	0	0	0	0	0	0	50,000	50,000	158,000
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)											
	43	889,637	667,564	104,000	221,471	0	3,050	649,900	2,535,622	2,289,398	2,398,111
	44	328,828	264,169	-204,280	-184,801	292,159	113,837	369,472	979,384	976,150	1,365,221
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)											
	45	1,218,465	931,733	-100,280	36,670	292,159	116,887	1,019,372	3,515,006	3,265,548	3,763,332

CITY OF

AUDUBON

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	397,207	268,889		204,172	0			870,268	718,498	661,079
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	397,207	268,889		204,172	0			870,268	718,498	661,079
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			104,000					104,000	104,000	96,274
Other City Taxes	6	22,625	190,357		11,221	0			224,203	140,000	208,329
Licenses & Permits	7	17,100	0					0	17,100	5,200	2,106
Use of Money and Property	8	26,600	0	0	0	0	3,050	0	29,650	16,750	21,727
Intergovernmental	9	38,655	208,318	0	6,078	0		0	253,051	309,200	284,177
Charges for Fees & Service	10	259,200	0		0	0	0	649,700	908,900	852,700	850,035
Special Assessments	11	0	0		0	0		0	0	0	3,807
Miscellaneous	12	78,250	0		0	0	0	200	78,450	93,050	112,577
Sub-Total Revenues	13	839,637	667,564	104,000	221,471	0	3,050	649,900	2,485,622	2,239,398	2,240,111
Other Financing Sources:											
Total Transfers In	14	50,000	0	0	0	0	0	0	50,000	50,000	0
Proceeds of Debt	15	0	0	0	0	0	0	0	0	0	158,000
Proceeds of Capital Asset Sales	16	0	0	0	0	0	0	0	0	0	0
Total Revenues and Other Sources	17	889,637	667,564	104,000	221,471	0	3,050	649,900	2,535,622	2,289,398	2,398,111
Expenditures & Other Financing Uses											
Public Safety	18	362,212	97,700	0			0		459,912	338,329	544,006
Public Works	19	167,284	516,120	0			0		683,404	586,130	658,289
Health and Social Services	20	500	0	0			0		500	1,000	1,000
Culture and Recreation	21	420,410	8,750	0			0		429,160	297,850	361,476
Community and Economic Development	22	26,800	0	0			0		26,800	129,155	91,359
General Government	23	101,330	63,500	0			0		164,830	181,604	114,714
Debt Service	24	0	0	0	215,393		0		215,393	220,154	278,954
Capital Projects	25	0	0	0		292,000	0		292,000	3,079	211,210
Total Government Activities Expenditures	26	1,078,536	686,070	0	215,393	292,000	0		2,271,999	1,757,301	2,261,008
Business Type Proprietary: Enterprise & ISF	27							571,942	571,942	478,863	526,174
Total Gov & Bus Type Expenditures	28	1,078,536	686,070	0	215,393	292,000	0	571,942	2,843,941	2,236,164	2,787,182
Total Transfers Out	29	0	0	0	0	0	0	50,000	50,000	50,000	0
Total ALL Expenditures/Fund Transfers Out	30	1,078,536	686,070	0	215,393	292,000	0	621,942	2,893,941	2,286,164	2,787,182
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-188,899	-18,506	104,000	6,078	-292,000	3,050	27,958	-358,319	3,234	-389,071
Beginning Fund Balance July 1	33	328,828	264,169	-204,280	-184,801	292,159	113,837	369,472	979,384	976,150	1,365,221
Ending Fund Balance June 30	34	139,929	245,663	-100,280	-178,723	159	116,887	397,430	621,065	979,384	976,150

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

City Name: AUDUBON

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								0
(2) FIRE TRUCK	158,000	08/27/13	14,000	4,320		18,320		18,320
(3) POOL/WATER/AIRPORT	620,000	10/10/12	5,000	14,763	500	20,263		20,263
(4) 2008 REFINANCE	965,000	10/10/12	110,000	13,660	500	124,160		124,160
(5) STREET EQUIPMENT	350,000	09/26/07	50,000	2,150	500	52,650		52,650
(6)			0	0	0	0		0
(7) SEWER IMPROVEMENTS	600,000	12/12/03	28,000	4,323	618	32,941	32,941	0
(8) SEWER IMPROVEMENTS	2,066,000	09/25/02	110,000	17,063	2,438	129,501	129,501	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			317,000	56,279	4,556	377,835	162,442	215,393

