

# 25-228

## Adoption of Budget and Certification of City Taxes

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

The City of: Adel County Name: DALLAS Date Budget Adopted: 03/12/13  
(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.

515-993-4525  
Telephone Number

\_\_\_\_\_  
Signature

County Auditor Date Stamp:

**January 1, 2012 Property Valuations**

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular 2a	117,176,479 2b	114,252,005	3,682
<b>Debt Service Value 3a</b>	<b>133,795,277 3b</b>	<b>130,870,803</b>	
Ag Land 4a	890,258		

				(A) Request with Utility Replacement			(B) Property Taxes Levied			(C) Rate		
Code Sec.	Dollar Limit	Purpose										
384.1	8.10000	Regular General levy	5	949,129		925,441	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	36,000		35,102	52	0.30723				
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				
<b>Total General Fund Regular Levies (5 thru 24)</b>				25	<b>985,129</b>	<b>960,543</b>						
384.1	3.00375	Ag Land	26	2,673		2,673	63	3.00250				
<b>Total General Fund Tax Levies (25 + 26)</b>				27	<b>987,802</b>	<b>963,216</b>		<b>Do Not Add</b>				
Special Revenue Levies												
384.8	0.27000	Emergency (if general fund at levy limit)	28	15,000		14,625	64	0.12801				
384.6	Amt Nec	Police & Fire Retirement	29			0		0.00000				
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30	135,774		132,385		1.15871				
Rules	Amt Nec	Other Employee Benefits	31	208,528		203,324		1.77961				
<b>Total Employee Benefit Levies (29,30,31)</b>				32	<b>344,302</b>	<b>335,709</b>	65	<b>2.93832</b>				
<b>Sub Total Special Revenue Levies (28+32)</b>				33	<b>359,302</b>	<b>350,334</b>						
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				
<b>Total SSMID</b>				38	<b>0</b>	<b>0</b>		<b>Do Not Add</b>				
<b>Total Special Revenue Levies</b>				39	<b>359,302</b>	<b>350,334</b>						
384.4	Amt Nec	<b>Debt Service Levy 76.10(6)</b>	40	<b>346,255</b>	40	<b>338,687</b>	70	<b>2.58795</b>				
384.7	0.67500	<b>Capital Projects (Capital Improv. Reserve)</b>	41		41	<b>0</b>	71	<b>0.00000</b>				
<b>Total Property Taxes (27+39+40+41)</b>				42	<b>1,693,359</b>	<b>1,652,237</b>	72	<b>14.06151</b>				

**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 **Adel**

		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)	
<b>(1)</b>											
<b>*Annual Report FY 2012</b>											
Beginning Fund Balance July 1 (pg 5, line 134) *	1	80,463	231,941	1,303	-36,378	-292,289		-14,960	1,137,796	1,122,836	
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	1,370,579	1,172,241	465,346	6,857,901	221,228		10,087,295	1,346,917	11,434,212	
Actual Expenditures Except End Bal (pg 12, line 259) *	3	1,347,536	1,108,771	429,850	7,097,930	96,127		10,080,214	1,411,565	11,491,779	
Ending Fund Balance June 30 (pg 12, line 270) *	4	103,506	295,411	36,799	-276,407	-167,188	0	-7,879	1,073,148	1,065,269	
<b>(2)</b>											
<b>** Re-Estimated FY 2013</b>											
Beginning Fund Balance	5	103,506	295,411	36,799	-276,407	-167,188	0	-7,879	1,073,148	1,065,269	
Re-Est Revenues	6	1,414,346	4,700,425	493,966	1,077,745	345,203	0	8,031,685	1,702,203	9,733,888	
Re-Est Expenditures	7	1,421,588	4,515,112	493,966	856,934	528,971	0	7,816,571	1,349,590	9,166,161	
Ending Fund Balance	8	96,264	480,724	36,799	-55,596	-350,956	0	207,235	1,425,761	1,632,996	
<b>(3)</b>											
<b>** Budget FY 2014</b>											
Beginning Fund Balance	9	96,264	480,724	36,799	-55,596	-350,956	0	207,235	1,425,761	1,632,996	
Revenues	10	1,430,661	1,833,926	491,959	910,262	70,000	0	4,736,808	1,552,385	6,289,193	
Expenditures	11	1,399,976	1,697,843	491,959	910,259	75,902	0	4,575,939	1,517,105	6,093,044	
Ending Fund Balance	12	126,949	616,807	36,799	-55,593	-356,858	0	368,104	1,461,041	1,829,145	

\* 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.

CITY OF Adel

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 total below will reflect the total amount of Emergency Management Commission support provided by the City.

	Request with Utility Replacement (A)	Property Taxes Levied (B)
1 Portion of General Fund Levy Used for Emerg. Mgmt. Comm.	0	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 2014

Fiscal Years

GOVERNMENT ACTIVITIES (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)
<b>PUBLIC SAFETY</b>											
Police Department/Crime Prevention	1	601,251	203,622						804,873	798,953	724,226
Jail	2								0	0	0
Emergency Management	3								0	0	9,562
Flood Control	4								0	0	0
Fire Department	5	64,294	7,305						71,599	73,347	75,959
Ambulance	6								0	0	0
Building Inspections	7	21,284	8,320						29,604	28,469	24,810
Miscellaneous Protective Services	8								0	0	0
Animal Control	9	3,500							3,500	4,200	2,837
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	690,329	219,247	0			0		909,576	904,969	837,394
<b>PUBLIC WORKS</b>											
Roads, Bridges, & Sidewalks	12		347,968						347,968	306,612	222,905
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	46,000							46,000	42,000	40,693
Traffic Control and Safety	15	1,000							1,000	1,000	510
Snow Removal	16		30,000						30,000	30,000	24,999
Highway Engineering	17								0	0	0
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								0	0	0
TOTAL (lines 12 - 21)	22	47,000	377,968	0			0		424,968	379,612	289,107
<b>HEALTH &amp; SOCIAL SERVICES</b>											
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								0	0	0
TOTAL (lines 23 - 29)	30	0	0	0			0		0	0	0
<b>CULTURE &amp; RECREATION</b>											
Library Services	31	189,562	35,572						225,134	235,984	220,895
Museum, Band and Theater	32		250						250	5,000	4,543
Parks	33	106,244	56,996						163,240	165,647	215,484
Recreation	34	70,415							70,415	65,230	83,625
Cemetery	35	11,047							11,047	16,250	13,140
Community Center, Zoo, & Marina	36								0	0	0
Other Culture and Recreation	37	107,046	799,500						906,546	3,402,378	0
TOTAL (lines 31 - 37)	38	484,314	892,318	0			0		1,376,632	3,890,489	537,687

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)
<b>COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>											
Community Beautification	39								0	0	0
Economic Development	40			20,508					20,508	67,364	94,243
Housing and Urban Renewal	41			4,000					4,000	0	0
Planning & Zoning	42	21,284	8,319						29,603	27,357	0
Other Com & Econ Development	43			32,382					32,382	22,000	0
TOTAL (lines 39 - 44)	45	21,284	8,319	56,890			0		86,493	116,721	94,243
<b>GENERAL GOVERNMENT</b>											
Mayor, Council, & City Manager	46	24,009	8,450						32,459	35,516	32,817
Clerk, Treasurer, & Finance Adm.	47	43,956	15,603						59,559	37,859	50,544
Elections	48	2,000							2,000	0	1,726
Legal Services & City Attorney	49	35,000							35,000	25,000	61,740
City Hall & General Buildings	50	18,100							18,100	15,200	37,995
Tort Liability	51	3,800							3,800	3,402	52,357
Other General Government	52	30,184	7,000						37,184	48,626	0
TOTAL (lines 46 - 52)	53	157,049	31,053	0			0		188,102	165,603	237,179
<b>DEBT SERVICE</b>											
Gov Capital Projects	55				910,259				910,259	856,934	7,097,930
TIF Capital Projects	56					50,000			50,000	255,122	636,067
<b>TOTAL CAPITAL PROJECTS</b>	57	0	0	0		50,000	0		50,000	255,122	636,067
<b>TOTAL Government Activities Expenditures</b> (lines 11+22+30+38+45+53+54+57)	58	1,399,976	1,528,905	56,890	910,259	50,000	0		3,946,030	6,569,450	9,729,607
<b>BUSINESS TYPE ACTIVITIES</b>											
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>											
Water Utility	59							541,311	541,311	533,345	463,986
Sewer Utility	60							460,937	460,937	438,269	382,656
Electric Utility	61							0	0	0	0
Gas Utility	62							0	0	0	0
Airport	63							0	0	0	0
Landfill/Garbage	64							213,102	213,102	204,359	214,509
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							228,725	228,725	97,010	28,520
Other Business Type (city hosp., ISF, parking, etc.)	69							0	0	0	0
Enterprise DEBT SERVICE	70							68,030	68,030	71,607	66,894
Enterprise CAPITAL PROJECTS	71							0	0	0	0
Enterprise TIF CAPITAL PROJECTS	72							0	0	0	0
<b>TOTAL Business Type Expenditures (lines 59 - 73)</b>	73							1,512,105	1,512,105	1,344,590	1,156,565
<b>TOTAL ALL EXPENDITURES (lines 58+74)</b>	74	1,399,976	1,528,905	56,890	910,259	50,000	0	1,512,105	5,458,135	7,914,040	10,886,172
Regular Transfers Out	75		168,938			25,902		5,000	199,840	825,519	270,000
Internal TIF Loan / Repayment Transfers Out	76			435,069					435,069	426,602	335,607
<b>Total ALL Transfers Out</b>	77	0	168,938	435,069	0	25,902	0	5,000	634,909	1,252,121	605,607
<b>Total Expenditures &amp; Fund Transfers Out (lines 75+78)</b>	78	1,399,976	1,697,843	491,959	910,259	75,902	0	1,517,105	6,093,044	9,166,161	11,491,779
<b>Ending Fund Balance June 30</b>	79	126,949	616,807	36,799	-55,593	-356,858	0	1,461,041	1,829,145	1,632,996	1,065,269

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)
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>											
	1	963,216	350,334		338,687	0			1,652,237	1,643,874	1,570,116
	2								0	0	0
	3	963,216	350,334		338,687	0			1,652,237	1,643,874	1,570,116
	4								0	0	0
	5			491,959					491,959	493,966	465,346
Other City Taxes:											
	6	24,586	8,968		7,568	0			41,122	41,686	41,477
	7								0	0	0
	8								0	0	0
	9								0	0	0
	10	2,550							2,550	2,700	2,514
	11								0	0	0
	12		341,684						341,684	526,351	234,487
	13	27,136	350,652		7,568	0			385,356	570,737	278,478
	14	65,585							65,585	43,180	72,196
	15	50,000							50,000	46,800	49,356
Intergovernmental:											
	16					50,000			50,000	60,000	11,255
	17		374,790						374,790	335,062	356,992
	18								0	130,944	0
	19	129,974							129,974	0	128,453
	20	129,974	374,790	0	0	50,000		0	554,764	526,006	496,700
Charges for Fees & Service:											
	21							587,550	587,550	586,308	555,685
	22							498,000	498,000	478,917	468,109
	23							0	0	0	0
	24							0	0	0	0
	25							0	0	0	0
	26							0	0	0	0
	27							225,972	225,972	219,390	227,179
	28							0	0	0	0
	29							0	0	0	0
	30							0	0	0	0
	31							0	0	0	0
	32							203,811	203,811	105,500	95,944
	33	127,650	0					10,000	137,650	139,200	138,496
	34	127,650	0		0	0		1,525,333	1,652,983	1,529,315	1,485,413
	35		17,000			20,000			37,000	65,000	178,916
	36	47,100	16,150					1,150	64,400	93,389	55,258
Other Financing Sources:											
	37	20,000			153,938	0		25,902	199,840	825,519	270,000
	38		25,000		410,069				435,069	426,602	335,607
	39	20,000	25,000	0	564,007	0	0	25,902	634,909	1,252,121	605,607
	40		700,000						700,000	3,469,500	6,176,826
	41								0	0	0
	42	20,000	725,000	0	564,007	0	0	25,902	1,334,909	4,721,621	6,782,433
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 42)											
	43	1,430,661	1,833,926	491,959	910,262	70,000	0	1,552,385	6,289,193	9,733,888	11,434,212
	44	96,264	480,724	36,799	-55,596	-350,956	0	1,425,761	1,632,996	1,065,269	1,122,836
	45	1,526,925	2,314,650	528,758	854,666	-280,956	0	2,978,146	7,922,189	10,799,157	12,557,048

CITY OF

Adel

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
<b>Revenues &amp; Other Financing Sources</b>											
Taxes Levied on Property	1	963,216	350,334		338,687	0			1,652,237	1,643,874	1,570,116
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	963,216	350,334		338,687	0			1,652,237	1,643,874	1,570,116
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			491,959					491,959	493,966	465,346
Other City Taxes	6	27,136	350,652		7,568	0			385,356	570,737	278,478
Licenses & Permits	7	65,585	0					0	65,585	43,180	72,196
Use of Money and Property	8	50,000	0	0	0	0	0	0	50,000	46,800	49,356
Intergovernmental	9	129,974	374,790	0	0	50,000		0	554,764	526,006	496,700
Charges for Fees & Service	10	127,650	0		0	0		0	1,525,333	1,529,315	1,485,413
Special Assessments	11	0	17,000		0	20,000		0	37,000	65,000	178,916
Miscellaneous	12	47,100	16,150		0	0		1,150	64,400	93,389	55,258
Sub-Total Revenues	13	1,410,661	1,108,926	491,959	346,255	70,000		1,526,483	4,954,284	5,012,267	4,651,779
<b>Other Financing Sources:</b>											
Total Transfers In	14	20,000	25,000	0	564,007	0		25,902	634,909	1,252,121	605,607
Proceeds of Debt	15	0	700,000	0	0	0		0	700,000	3,469,500	6,176,826
Proceeds of Capital Asset Sales	16	0	0	0	0	0		0	0	0	0
Total Revenues and Other Sources	17	1,430,661	1,833,926	491,959	910,262	70,000		1,552,385	6,289,193	9,733,888	11,434,212
<b>Expenditures &amp; Other Financing Uses</b>											
Public Safety	18	690,329	219,247	0			0		909,576	904,969	837,394
Public Works	19	47,000	377,968	0			0		424,968	379,612	289,107
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	484,314	892,318	0			0		1,376,632	3,890,489	537,687
Community and Economic Development	22	21,284	8,319	56,890			0		86,493	116,721	94,243
General Government	23	157,049	31,053	0			0		188,102	165,603	237,179
Debt Service	24	0	0	0	910,259		0		910,259	856,934	7,097,930
Capital Projects	25	0	0	0		50,000	0		50,000	255,122	636,067
Total Government Activities Expenditures	26	1,399,976	1,528,905	56,890	910,259	50,000			3,946,030	6,569,450	9,729,607
Business Type Proprietary: Enterprise & ISF	27							1,512,105	1,512,105	1,344,590	1,156,565
Total Gov & Bus Type Expenditures	28	1,399,976	1,528,905	56,890	910,259	50,000		1,512,105	5,458,135	7,914,040	10,886,172
Total Transfers Out	29	0	168,938	435,069	0	25,902		5,000	634,909	1,252,121	605,607
Total ALL Expenditures/Fund Transfers Out	30	1,399,976	1,697,843	491,959	910,259	75,902		1,517,105	6,093,044	9,166,161	11,491,779
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31										
	32	30,685	136,083	0	3	-5,902		35,280	196,149	567,727	-57,567
Beginning Fund Balance July 1	33	96,264	480,724	36,799	-55,596	-350,956		1,425,761	1,632,996	1,065,269	1,122,836
Ending Fund Balance June 30	34	126,949	616,807	36,799	-55,593	-356,858		1,461,041	1,829,145	1,632,996	1,065,269

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

City Name: Adel

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	AQUATIC CENTER	3,500,000	8-18-12	50,000	88,938		138,938	138,938	0
-2	2010 BRICK ST REFUND	2,325,000	9-27-11	15,000	69,445		84,445	84,445	0
-3	2010 BRICK ST REFUND B	80,000	12-20-11	20,000	960		20,960	15,000	5,960
-4	LIBRARY REFUND	2,165,000	9-27-11	150,000	35,620		185,620	185,620	0
-5	02/05 REFUND	1,740,000	9-27-11	300,000	16,865		316,865	40,000	276,865
-6	2006 ST/UTILITY	1,455,000	12-20-11	110,000	49,930		159,930	100,000	59,930
-7	97 SRF	309,000	6-26-97	14,000	2,220	37	16,257	16,257	0
-8	2006 WATER REVENUE	310,000	3-15-06	50,000	2,220		52,220	52,220	0
-9	REGISTRAR FEES					3,500	3,500		3,500
-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			709,000	266,198	3,537	978,735	632,480	346,255

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

Fiscal Year  
2014

City Name: Adel

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 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?
-31						0		0
-32						0		0
-33						0		0
-34						0		0
-35						0		0
-36						0		0
-37						0		0
-38						0		0
-39						0		0
-40						0		0
-41						0		0
-42						0		0
-43						0		0
-44						0		0
-45						0		0
-46						0		0
-47						0		0
-48						0		0
-49						0		0
-50						0		0
-51						0		0
-52						0		0
-53						0		0
-54						0		0
-55						0		0
-56						0		0
-57						0		0
-58						0		0
-59						0		0
-60						0		0
			709,000	266,198	3,537	978,735	632,480	346,255

## NOTICE OF PUBLIC HEARING BUDGET ESTIMATE

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

City of Adel, Iowa

The City Council will conduct a public hearing on the proposed Budget at Adel City Hall  
on 03/12/13 at 6:30 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 . . . . . \$ 14.06151  
The estimated tax levy rate per \$1000 valuation on Agricultural land is . . . . . \$ 3.00250

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

515-993-4525  
phone number

Pat Gilliland  
City Clerk/Finance Officer's NAME

		Budget FY 2014	Re-estimated FY 2013	Actual FY 2012
		(a)	(b)	(c)
<b>Revenues &amp; Other Financing Sources</b>				
Taxes Levied on Property	1	1,652,237	1,643,874	1,570,116
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
<b>Net Current Property Taxes</b>	<b>3</b>	<b>1,652,237</b>	<b>1,643,874</b>	<b>1,570,116</b>
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	491,959	493,966	465,346
Other City Taxes	6	385,356	570,737	278,478
Licenses & Permits	7	65,585	43,180	72,196
Use of Money and Property	8	50,000	46,800	49,356
Intergovernmental	9	554,764	526,006	496,700
Charges for Fees & Service	10	1,652,983	1,529,315	1,485,413
Special Assessments	11	37,000	65,000	178,916
Miscellaneous	12	64,400	93,389	55,258
Other Financing Sources	13	1,334,909	4,721,621	6,782,433
<b>Total Revenues and Other Sources</b>	<b>14</b>	<b>6,289,193</b>	<b>9,733,888</b>	<b>11,434,212</b>
<b>Expenditures &amp; Other Financing Uses</b>				
Public Safety	15	909,576	904,969	837,394
Public Works	16	424,968	379,612	289,107
Health and Social Services	17	0	0	0
Culture and Recreation	18	1,376,632	3,890,489	537,687
Community and Economic Development	19	86,493	116,721	94,243
General Government	20	188,102	165,603	237,179
Debt Service	21	910,259	856,934	7,097,930
Capital Projects	22	50,000	255,122	636,067
<b>Total Government Activities Expenditures</b>	<b>23</b>	<b>3,946,030</b>	<b>6,569,450</b>	<b>9,729,607</b>
Business Type / Enterprises	24	1,512,105	1,344,590	1,156,565
<b>Total ALL Expenditures</b>	<b>25</b>	<b>5,458,135</b>	<b>7,914,040</b>	<b>10,886,172</b>
Transfers Out	26	634,909	1,252,121	605,607
<b>Total ALL Expenditures/Transfers Out</b>	<b>27</b>	<b>6,093,044</b>	<b>9,166,161</b>	<b>11,491,779</b>
<b>Excess Revenues &amp; Other Sources Over (Under) Expenditures/Transfers Out</b>	<b>28</b>	<b>196,149</b>	<b>567,727</b>	<b>-57,567</b>
Beginning Fund Balance July 1	29	1,632,996	1,065,269	1,122,836
<b>Ending Fund Balance June 30</b>	<b>30</b>	<b>1,829,145</b>	<b>1,632,996</b>	<b>1,065,269</b>

RECEIVED

MAY 16 2014

IOWA DEPT. OF MANAGEMENT

25-228

CITY BUDGET AMENDMENT AND CERTIFICATION RESOLUTION

To the Auditor of DALLAS County, Iowa:

The City Council of Adel in said County/Counties met on May 13, 2014, at the place 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. 14-18

A RESOLUTION AMENDING THE CURRENT BUDGET FOR THE FISCAL YEAR ENDING JUNE 30 2014

(AS AMENDED LAST ON May 1, 2014)

Be it Resolved by the Council of the City of Adel

Section 1. Following notice published May 1, 2014

and the public hearing held, May 13, 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 13 day of May, 2014

Signature of City Clerk/Finance Officer

Signature of Mayor

FILED DALLAS CO. IOWA MAY 14 2014 GENE KRUMHOLTZ AUDITOR