

64-603

Adoption of Budget and Certification of City Taxes

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

The City of: Albion County Name: MARSHALL Date Budget Adopted: 4/7/2015
(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.

(641) 488-2244
Telephone Number

Signature

County Auditor Date Stamp

January 1, 2014 Property Valuations

Regular
DEBT SERVICE
 Ag Land

	With Gas & Electric	Without Gas & Electric
2a	9,056,193	8,748,073
3a		
4a	200,683	

Last Official Census

505

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 73,355	70,859	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	0	49 0
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	0	52 0
12(21)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462 1,296	1,252	465 0.14311
(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 2,445	2,362	61 0.27000
28E.22	1.50000	Unified Law Enforcement	24	0	62 0
		Total General Fund Regular Levies (5 thru 24)	25 77,096	74,473	
384.1	3.00375	Ag Land	26 603	603	63 3.00375
		Total General Fund Tax Levies (25 + 26)	27 77,699	75,076	Do Not Add
		Special Revenue Levies			
384.8	0.27000	Emergency (if general fund at levy limit)	28 2,445	2,362	64 0.27000
384.6	Amt Nec	Police & Fire Retirement	29	0	0
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30 8,973	8,668	0.99081
Rules	Amt Nec	Other Employee Benefits	31 2,313	2,234	0.25541
		Total Employee Benefit Levies (29,30,31)	32 11,286	10,902	65 1.24622
		Sub Total Special Revenue Levies (28+32)	33 13,731	13,264	
		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 13,731	13,264	
384.4	Amt Nec	Debt Service Levy 76.10(6)	40 0	0	70 0
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41 _____	0	71 0
		Total Property Taxes (27+39+40+41)	42 91,430	88,340	72 10.02933

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

Albion

		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	46,380	359,605	0	19,577	28,190	0	453,752	5,082	458,834
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	169,445	109,651	0	47,680	5,363	0	332,139	564,326	896,465
Actual Expenditures Except End Bal (pg 12, line 259) *	3	171,322	173,108	0	41,721	0	0	386,151	573,386	959,537
Ending Fund Balance June 30 (pg 12, line 261) *	4	44,503	296,148	0	25,536	33,553	0	399,740	-3,978	395,762
(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	44,503	296,148	0	25,536	33,553	0	399,740	-3,978	395,762
Re-Est Revenues	6	175,966	108,051	0	17,480	15,600	0	317,097	96,680	413,777
Re-Est Expenditures	7	235,077	119,809	0	32,160	0	0	387,046	227,409	614,455
Ending Fund Balance	8	-14,608	284,390	0	10,856	49,153	0	329,791	-134,707	195,084
(3)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2016										
Beginning Fund Balance	9	-14,608	284,390	0	10,856	49,153	0	329,791	-134,707	195,084
Revenues	10	164,915	108,580	0	33,080	0	0	306,575	93,680	400,255
Expenditures	11	176,450	105,784	0	32,160	0	0	314,394	226,337	540,731
Ending Fund Balance	12	-26,143	287,186	0	11,776	49,153	0	321,972	-267,364	54,608

* 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 _____ **Albion**

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.	1,296	1,252
3 TOTAL FOR FISCAL YEAR 2014	1,296	1,252

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2016

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 2016 (J)	RE-ESTIMATED 2015 (K)	ACTUAL 2014 (L)
PUBLIC SAFETY											
Police Department/Crime Prevention	1	13,505							13,505	13,380	12,375
Jail	2								0	0	0
Emergency Management	3	1,258							1,258	1,296	1,221
Flood Control	4								0	0	0
Fire Department	5	32,750	1,329						34,079	92,774	36,371
Ambulance	6	9,222							9,222	9,222	14,704
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	0	0
Animal Control	9	625	50						675	675	0
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	57,360	1,379				0		58,739	117,347	64,671
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12		35,634						35,634	35,784	71,313
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		8,200						8,200	8,200	8,310
Traffic Control and Safety	15								0	0	0
Snow Removal	16		9,365						9,365	9,440	6,784
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	4,520							4,520	4,520	5,383
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	4,520	53,199				0		57,719	57,944	91,790
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	1,000	395
Community Mental Health	28								0	0	0
Other Health and Social Services	29	350							350	350	250
TOTAL (lines 23 - 29)	30	1,350	0				0		1,350	1,350	645
CULTURE & RECREATION											
Library Services	31	43,623	4,540						48,163	48,163	43,729
Museum, Band and Theater	32								0	0	0
Parks	33	17,683	1,740						19,423	19,392	16,403
Recreation	34								0	0	0
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36	7,775	199						7,974	7,974	20,207
Other Culture and Recreation	37	900							900	900	1,050
TOTAL (lines 31 - 37)	38	69,981	6,479				0		76,460	76,429	81,389

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2016

Fiscal Years

GOVERNMENT ACTIVITIES CONT.	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)
COMMUNITY & ECONOMIC DEVELOPMENT											
Community Beautification	39	300							300	300	296
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
	44										
TOTAL (lines 39 - 44)	45	300	0	0			0		300	300	296
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46	2,875	191						3,066	3,066	2,796
Clerk, Treasurer, & Finance Adm.	47	16,686	2,867						19,553	33,353	18,518
Elections	48	1,500							1,500	1,500	968
Legal Services & City Attorney	49	8,500							8,500	8,500	21,462
City Hall & General Buildings	50	13,378	173						13,551	13,601	9,819
Tort Liability	51								0	0	0
Other General Government	52		10,000						10,000	10,000	0
TOTAL (lines 46 - 52)	53	42,939	13,231	0			0		56,170	70,020	53,563
DEBT SERVICE	54				32,160				32,160	32,160	41,721
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	176,450	74,288	0	32,160	0	0		282,898	355,550	334,075
BUSINESS TYPE ACTIVITIES											
Proprietary: Enterprise & Budgeted ISF											
Water Utility	59						167,176	167,176	167,976	508,553	
Sewer Utility	60						59,161	59,161	59,433	54,601	
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	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						226,337	226,337	227,409	563,154	
TOTAL ALL EXPENDITURES (lines 58+74)	74	176,450	74,288	0	32,160	0	0	226,337	509,235	582,959	897,229
Regular Transfers Out	75		31,496					31,496	31,496	62,308	
Internal TIF Loan / Repayment Transfers Out	76							0	0	0	
Total ALL Transfers Out	77	0	31,496	0	0	0	0	31,496	31,496	62,308	
Total Expenditures & Fund Transfers Out (lines 75+76)	78	176,450	105,784	0	32,160	0	0	226,337	540,731	614,455	959,537
Ending Fund Balance June 30	79	-26,143	287,186	0	11,776	49,153	0	-267,364	54,608	195,084	395,762

* 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	75,076	13,264		0	0			88,340	86,597	87,538
	2								0	0	3,050
	3	75,076	13,264		0	0			88,340	86,597	84,488
	4								0	0	0
	5								0	0	0
Other City Taxes:											
	6	2,623	467		0	0			3,090	3,267	3,153
	7								0	0	0
	8								0	0	0
	9								0	0	0
	10								0	0	0
	11								0	0	0
	12		46,322						46,322	46,322	46,322
	13	2,623	46,789		0	0			49,412	49,589	49,475
	14								355	355	1,405
	15	15,814						100	15,914	16,455	16,596
Intergovernmental:											
	16								0	0	217,412
	17		48,228						48,228	48,228	50,426
	18	2,781	299	0	0	0		0	3,080	1,100	1,836
	19		32,023						32,023	45,000	31,553
	20	34,804	48,527	0	0	0		0	83,331	94,328	301,227
Charges for Fees & Service:											
	21							43,280	43,280	46,280	46,312
	22							50,000	50,000	50,000	52,027
	23								0	0	0
	24								0	0	0
	25								0	0	0
	26								0	0	0
	27	50							50	50	0
	28								0	0	0
	29								0	0	0
	30								0	0	0
	31								0	0	0
	32								0	0	0
	33	150							150	190	312
	34	200	0		0	0		93,280	93,480	96,520	98,651
	35				15,600				15,600	15,600	15,240
	36	21,927						300	22,227	22,737	76,852
Other Financing Sources:											
	37	14,016			17,480				31,496	31,496	62,308
	38								0	0	0
	39	14,016	0	0	17,480	0	0	0	31,496	31,496	62,308
	40								0	0	190,223
	41	100							100	100	0
	42	14,116	0	0	17,480	0	0	0	31,596	31,596	252,531
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)											
	43	164,915	108,580	0	33,080	0	0	93,680	400,255	413,777	896,465
	44	-14,608	284,390	0	10,856	49,153	0	-134,707	195,084	395,762	458,834
	45	150,307	392,970	0	43,936	49,153	0	-41,027	595,339	809,539	1,355,299

CITY OF Albion

**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	75,076	13,264		0	0			88,340	86,597	87,538
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	3,050
Net Current Property Taxes	3	75,076	13,264		0	0			88,340	86,597	84,488
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	2,623	46,789		0	0			49,412	49,589	49,475
Licenses & Permits	7	355	0					0	355	355	1,405
Use of Money and Property	8	15,814	0	0	0	0	0	100	15,914	16,455	16,596
Intergovernmental	9	34,804	48,527	0	0	0		0	83,331	94,328	301,227
Charges for Fees & Service	10	200	0		0	0		93,280	93,480	96,520	98,651
Special Assessments	11	0	0		15,600	0		0	15,600	15,600	15,240
Miscellaneous	12	21,927	0		0	0		300	22,227	22,737	76,852
Sub-Total Revenues	13	150,799	108,580	0	15,600	0	0	93,680	368,659	382,181	643,934
Other Financing Sources:											
Total Transfers In	14	14,016	0	0	17,480	0	0	0	31,496	31,496	62,308
Proceeds of Debt	15	0	0	0	0	0		0	0	0	190,223
Proceeds of Capital Asset Sales	16	100	0	0	0	0		0	100	100	0
Total Revenues and Other Sources	17	164,915	108,580	0	33,080	0	0	93,680	400,255	413,777	896,465
Expenditures & Other Financing Uses											
Public Safety	18	57,360	1,379	0			0		58,739	117,347	64,671
Public Works	19	4,520	53,199	0			0		57,719	57,944	91,790
Health and Social Services	20	1,350	0	0			0		1,350	1,350	645
Culture and Recreation	21	69,981	6,479	0			0		76,460	76,429	81,389
Community and Economic Development	22	300	0	0			0		300	300	296
General Government	23	42,939	13,231	0			0		56,170	70,020	53,563
Debt Service	24	0	0	0	32,160	0	0	0	32,160	32,160	41,721
Capital Projects	25	0	0	0		0	0		0	0	0
Total Government Activities Expenditures	26	176,450	74,288	0	32,160	0	0	0	282,898	355,550	334,075
Business Type Proprietary: Enterprise & ISF	27							226,337	226,337	227,409	563,154
Total Gov & Bus Type Expenditures	28	176,450	74,288	0	32,160	0	0	226,337	509,235	582,959	897,229
Total Transfers Out	29	0	31,496	0	0	0	0	0	31,496	31,496	62,308
Total ALL Expenditures/Fund Transfers Out	30	176,450	105,784	0	32,160	0	0	226,337	540,731	614,455	959,537
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-11,535	2,796	0	920	0	0	-132,657	-140,476	-200,678	-63,072
Beginning Fund Balance July 1	33	-14,608	284,390	0	10,856	49,153	0	-134,707	195,084	395,762	458,834
Ending Fund Balance June 30	34	-26,143	287,186	0	11,776	49,153	0	-267,364	54,608	195,084	395,762

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

City Name: Albion

Fiscal Year
2016

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Project Name	Amount of Issue	Date Certified to County Auditor	Principal Due FY 2016	Interest Due FY 2016	Bond Reg/Other Fees Due FY 2016	Total Obligation Due FY 2016	Paid from Funds OTHER THAN Current Year Property Taxes	Amount Paid by Current Year Debt Service Levy
(1) D/S BACKFILL REVENUE								0
(2) Water Revenue Bond	400,000		17,000	6,423	918	24,341	24,341	0
(3) Pumper Fire Truck (total due 6/2019)	10,000					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			17,000	6,423	918	24,341	24,341	0

