

12-093

Adoption of Budget and Certification of City Taxes

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

The City of: Allison County Name: BUTLER 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.

319-267-2245
Telephone Number

Signature

County Auditor Date Stamp

January 1, 2014 Property Valuations

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	2a <u>25,866,208</u>	2b <u>25,189,838</u>	1,029
DEBT SERVICE	3a <u>27,853,928</u>	3b <u>27,177,558</u>	
Ag Land	4a <u>1,378,876</u>		

TAXES LIEVED

Code Sec.	Dollar Limit	Purpose	(A) Request with Utility Replacement	(B) Property Taxes Levied	(C) Rate
384.1	8.10000	Regular General Levy	5 209,516	204,038	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 39,750	38,710	52 1.53675
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)	25 249,266	242,748	
384.1	3.00375	Ag Land	26 4,142	4,142	63 3.00375
		Total General Fund Tax Levies (25 + 26)	27 253,408	246,890	Do Not Add
		Special Revenue Levies			
384.8	0.27000	Emergency (if general fund at levy limit)	28 6,984	6,801	64 0.27000
384.6	Amt Nec	Police & Fire Retirement	29	0	0
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30 39,750	38,710	1.53675
Rules	Amt Nec	Other Employee Benefits	31 48,750	47,475	1.88470
		Total Employee Benefit Levies (29,30,31)	32 88,500	86,185	65 3.42145
		Sub Total Special Revenue Levies (28+32)	33 95,484	92,986	
		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 95,484	92,986	
384.4	Amt Nec	Debt Service Levy 76.10(6)	40 167,794	163,720	70 6.02407
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41	0	71 0
		Total Property Taxes (27+39+40+41)	42 516,686	503,596	72 19.35227

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

Allison

		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	336,312	542,952	143,733	0	0	26,230	1,049,227	421,874	1,471,101	
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	811,435	239,445	153,798	197,598	0	560	1,402,836	298,277	1,701,113	
Actual Expenditures Except End Bal (pg 12, line 259) *	3	738,699	255,296	132,226	214,157	0	240	1,340,618	354,702	1,695,320	
Ending Fund Balance June 30 (pg 12, line 261) *	4	409,048	527,101	165,305	-16,559	0	26,550	1,111,445	365,449	1,476,894	
(2)											
** Re-Estimated FY 2015											
Beginning Fund Balance	5	409,048	527,101	165,305	-16,559	0	26,550	1,111,445	365,449	1,476,894	
Re-Est Revenues	6	943,078	247,147	190,000	218,588	0	80	1,598,893	310,319	1,909,212	
Re-Est Expenditures	7	1,075,253	215,680	125,855	216,119	0	0	1,632,907	284,950	1,917,857	
Ending Fund Balance	8	276,873	558,568	229,450	-14,090	0	26,630	1,077,431	390,818	1,468,249	
(3)											
** Budget FY 2016											
Beginning Fund Balance	9	276,873	558,568	229,450	-14,090	0	26,630	1,077,431	390,818	1,468,249	
Revenues	10	451,432	266,810	63,225	240,046	0	250	1,021,763	486,393	1,508,156	
Expenditures	11	674,448	213,000	63,225	231,463	0	0	1,182,136	319,757	1,501,893	
Ending Fund Balance	12	53,857	612,378	229,450	-5,507	0	26,880	917,058	557,454	1,474,512	

* 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 _____ **Allison**

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 (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	55,000							55,000	55,000	40,750
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	36,400							36,400	85,400	55,844
Ambulance	6	37,750	650						38,400	40,550	34,844
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8	8,600							8,600	9,000	7,530
Animal Control	9	500							500	500	0
Other Public Safety	10	0	0						0	0	0
TOTAL (lines 1 - 10)	11	138,250	650				0		138,900	190,450	138,968
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	145,000	130,700						275,700	236,100	270,136
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	17,000							17,000	16,000	16,407
Traffic Control and Safety	15								0	0	0
Snow Removal	16		3,500						3,500	2,500	2,925
Highway Engineering	17								0	0	0
Street Cleaning	18								0	0	0
Airport (if not Enterprise)	19	1,510							1,510	1,500	1,424
Garbage (if not Enterprise)	20								0	0	0
Other Public Works	21	0	34,550						34,550	0	1,708
TOTAL (lines 12 - 21)	22	163,510	168,750				0		332,260	256,100	292,600
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	4,000							4,000	4,000	3,250
Community Mental Health	28								0	0	0
Other Health and Social Services	29	3,500							3,500	3,500	1,836
TOTAL (lines 23 - 29)	30	7,500	0				0		7,500	7,500	5,086
CULTURE & RECREATION											
Library Services	31	67,063	6,282						73,345	70,215	67,431
Museum, Band and Theater	32								0	0	0
Parks	33	82,625	2,000						84,625	160,000	126,263
Recreation	34	49,650	2,500						52,150	44,400	37,740
Cemetery	35	30,000	3,300						33,300	38,000	34,473
Community Center, Zoo, & Marina	36								0	0	0
Other Culture and Recreation	37	2,000							2,000	2,000	330
TOTAL (lines 31 - 37)	38	231,338	14,082				0		245,420	314,615	266,237

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		1,000							1,000	1,000	1,091
Economic Development	40		0	0						0	310,000	19,216
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		1,000	0	0			0		1,000	311,000	20,307
GENERAL GOVERNMENT												
Mayor, Council, & City Manager	46		8,800	710						9,510	7,955	7,567
Clerk, Treasurer, & Finance Adm.	47		39,500	22,700						62,200	52,500	69,963
Elections	48		1,200							1,200	0	1,273
Legal Services & City Attorney	49		8,000							8,000	7,000	4,445
City Hall & General Buildings	50		40,350							40,350	38,350	45,130
Tort Liability	51		35,000							35,000	37,500	38,785
Other General Government	52		0							0	0	-20,941
TOTAL (lines 46 - 52)	53		132,850	23,410	0			0		156,260	143,305	146,222
DEBT SERVICE	54					231,463				231,463	216,119	214,157
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		674,448	206,892	0	231,463	0	0		1,112,803	1,439,089	1,083,577
BUSINESS TYPE ACTIVITIES												
Proprietary: Enterprise & Budgeted ISF												
Water Utility	59								101,250	101,250	93,500	87,345
Sewer Utility	60								113,007	113,007	91,150	144,891
Electric Utility	61								0	0	0	0
Gas Utility	62								0	0	0	0
Airport	63								0	0	0	0
Landfill/Garbage	64								95,500	95,500	95,300	96,841
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								10,000	10,000	5,000	25,625
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								319,757	319,757	284,950	354,702
TOTAL ALL EXPENDITURES (lines 58+74)	74		674,448	206,892	0	231,463	0	0	319,757	1,432,560	1,724,039	1,438,279
Regular Transfers Out	75		0	6,108		0		0	0	6,108	67,963	75,240
Internal TIF Loan / Repayment Transfers Out	76		0		63,225					63,225	125,855	181,801
Total ALL Transfers Out	77		0	6,108	63,225	0	0	0	0	69,333	193,818	257,041
Total Expenditures & Fund Transfers Out (lines 75+76)	78		674,448	213,000	63,225	231,463	0	0	319,757	1,501,893	1,917,857	1,695,320
Ending Fund Balance June 30	79		53,857	612,378	229,450	-5,507	0	26,880	557,454	1,474,512	1,468,249	1,476,894

* 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	246,890	92,986		163,720	0			503,596	455,746	397,897
	2								0	0	0
	3	246,890	92,986		163,720	0			503,596	455,746	397,897
	4								0	0	0
	5			63,225					63,225	190,000	104,223
Other City Taxes:											
	6	6,518	2,498		4,074	0			13,090	0	0
	7								0	0	0
	8								0	0	0
	9								0	0	0
	10								0	0	0
	11								0	0	0
	12		66,000						66,000	62,000	66,542
	13	6,518	68,498		4,074	0			79,090	62,000	66,542
	14	4,290							4,290	4,150	3,020
	15	53,700	600				150	774	55,224	49,500	49,675
Intergovernmental:											
	16	0							0	0	0
	17		100,000						100,000	100,000	102,750
	18	12,426	4,726	0	9,027	0		0	26,179	162,019	67,500
	19	23,500							23,500	23,500	64,418
	20	35,926	104,726	0	9,027	0		0	149,679	285,519	234,668
Charges for Fees & Service:											
	21							92,900	92,900	88,700	90,008
	22							277,550	277,550	96,350	90,911
	23								0	0	0
	24								0	0	0
	25								0	0	0
	26								0	0	0
	27							102,169	102,169	102,169	103,346
	28								0	0	0
	29								0	0	0
	30								0	0	0
	31								0	0	0
	32							11,000	11,000	11,000	0
	33	75,250							75,250	74,580	80,340
	34	75,250	0		0	0	0	483,619	558,869	372,799	364,605
	35								0	0	0
	36	22,750					100	2,000	24,850	23,680	34,442
Other Financing Sources:											
	37	6,108	0		0		0	0	6,108	67,963	75,240
	38	0		0	63,225				63,225	125,855	181,801
	39	6,108	0	0	63,225	0	0	0	69,333	193,818	257,041
	40	0							0	272,000	189,000
	41	0							0	0	0
	42	6,108	0	0	63,225	0	0	0	69,333	465,818	446,041
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)											
	43	451,432	266,810	63,225	240,046	0	250	486,393	1,508,156	1,909,212	1,701,113
	44	276,873	558,568	229,450	-14,090	0	26,630	390,818	1,468,249	1,476,894	1,471,101
	45	728,305	825,378	292,675	225,956	0	26,880	877,211	2,976,405	3,386,106	3,172,214

CITY OF

Allison

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	246,890	92,986		163,720	0			503,596	455,746	397,897
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	246,890	92,986		163,720	0			503,596	455,746	397,897
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			63,225					63,225	190,000	104,223
Other City Taxes	6	6,518	68,498		4,074	0			79,090	62,000	66,542
Licenses & Permits	7	4,290	0					0	4,290	4,150	3,020
Use of Money and Property	8	53,700	600	0	0	0	150	774	55,224	49,500	49,675
Intergovernmental	9	35,926	104,726	0	9,027	0		0	149,679	285,519	234,668
Charges for Fees & Service	10	75,250	0		0	0	0	483,619	558,869	372,799	364,605
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	22,750	0		0	0	100	2,000	24,850	23,680	34,442
Sub-Total Revenues	13	445,324	266,810	63,225	176,821	0	250	486,393	1,438,823	1,443,394	1,255,072
Other Financing Sources:											
Total Transfers In	14	6,108	0	0	63,225	0	0	0	69,333	193,818	257,041
Proceeds of Debt	15	0	0	0	0	0	0	0	0	272,000	189,000
Proceeds of Capital Asset Sales	16	0	0	0	0	0	0	0	0	0	0
Total Revenues and Other Sources	17	451,432	266,810	63,225	240,046	0	250	486,393	1,508,156	1,909,212	1,701,113
Expenditures & Other Financing Uses											
Public Safety	18	138,250	650	0			0		138,900	190,450	138,968
Public Works	19	163,510	168,750	0			0		332,260	256,100	292,600
Health and Social Services	20	7,500	0	0			0		7,500	7,500	5,086
Culture and Recreation	21	231,338	14,082	0			0		245,420	314,615	266,237
Community and Economic Development	22	1,000	0	0			0		1,000	311,000	20,307
General Government	23	132,850	23,410	0			0		156,260	143,305	146,222
Debt Service	24	0	0	0	231,463		0		231,463	216,119	214,157
Capital Projects	25	0	0	0		0	0		0	0	0
Total Government Activities Expenditures	26	674,448	206,892	0	231,463	0	0		1,112,803	1,439,089	1,083,577
Business Type Proprietary: Enterprise & ISF	27							319,757	319,757	284,950	354,702
Total Gov & Bus Type Expenditures	28	674,448	206,892	0	231,463	0	0	319,757	1,432,560	1,724,039	1,438,279
Total Transfers Out	29	0	6,108	63,225	0	0	0	0	69,333	193,818	257,041
Total ALL Expenditures/Fund Transfers Out	30	674,448	213,000	63,225	231,463	0	0	319,757	1,501,893	1,917,857	1,695,320
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-223,016	53,810	0	8,583	0	250	166,636	6,263	-8,645	5,793
Beginning Fund Balance July 1	33	276,873	558,568	229,450	-14,090	0	26,630	390,818	1,468,249	1,476,894	1,471,101
Ending Fund Balance June 30	34	53,857	612,378	229,450	-5,507	0	26,880	557,454	1,474,512	1,468,249	1,476,894

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

City Name: Allison

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) Street Project (2010)	400,000	07/26/2010	73,090	3,363		76,453		76,453
(3) General Obligation Refunding Loan Note	380,000	03/02/2010	40,000	2,550	500	43,050		43,050
(4) Street Rise Prject/Allan Ins. Bldg	600,000	09/01/2008	60,000	11,280	500	71,780	63,669	8,111
(5) Fire Truck/Curb Cut	100,000	03/08/2013	19,989	1,244		21,233		21,233
(6) Oak Street Extension/Rescue Truck	189,000	05/05/2014	10,000	3,210		13,210		13,210
(7) Lodge Loan	113,000	09/30/2014	3,000	2,737		5,737		5,737
(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			206,079	24,384	1,000	231,463	63,669	167,794

