

12-094

Adoption of Budget and Certification of City Taxes

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

The City of: Aplington County Name: BUTLER Date Budget Adopted: 3/11/2015
(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.

County Auditor Date Stamp		319-347-2425 <small>Telephone Number</small>	_____ <small>Signature</small>
January 1, 2014 Property Valuations			
		With Gas & Electric	Without Gas & Electric
Regular	2a	27,530,768	27,400,737
DEBT SERVICE	3a	27,530,768	27,400,737
Ag Land	4a	76,544	
			Last Official Census 1,128

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	222,999	221,946	8.10000
Non-Voted Other Permissible Levies					
12(8)	0.67500	Contract for use of Bridge		0	0
12(10)	0.95000	Opr & Maint publicly owned Transit		0	0
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center		0	0
12(12)	0.13500	Opr & Maint of City owned Civic Center		0	0
12(13)	0.06750	Planning a Sanitary Disposal Project		0	0
12(14)	0.27000	Aviation Authority (under sec.330A.15)		0	0
12(15)	0.06750	Levee Impr. fund in special charter city		0	0
12(17)	Amt Nec	Liability, property & self insurance costs	40,000	39,811	1.45292
12(21)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.		0	0
Voted Other Permissible Levies					
12(1)	0.13500	Instrumental/Vocal Music Groups		0	0
12(2)	0.81000	Memorial Building		0	0
12(3)	0.13500	Symphony Orchestra		0	0
12(4)	0.27000	Cultural & Scientific Facilities		0	0
12(5)	As Voted	County Bridge		0	0
12(6)	1.35000	Missi or Missouri River Bridge Const.		0	0
12(9)	0.03375	Aid to a Transit Company		0	0
12(16)	0.20500	Maintain Institution received by gift/devise		0	0
12(18)	1.00000	City Emergency Medical District		0	0
12(20)	0.27000	Support Public Library		0	0
28E.22	1.50000	Unified Law Enforcement		0	0
Total General Fund Regular Levies (5 thru 24)			262,999	261,757	
384.1	3.00375	Ag Land	229	229	2.99174
Total General Fund Tax Levies (25 + 26)			263,228	261,986	Do Not Add
Special Revenue Levies					
384.8	0.27000	Emergency (if general fund at levy limit)	7,433	7,398	0.27000
384.6	Amt Nec	Police & Fire Retirement	9,300	9,256	0.33780
	Amt Nec	FICA & IPERS (if general fund at levy limit)	26,000	25,877	0.94440
Rules	Amt Nec	Other Employee Benefits	53,000	52,750	1.92512
Total Employee Benefit Levies (29,30,31)			88,300	87,883	3.20732
Sub Total Special Revenue Levies (28+32)			95,733	95,281	
Valuation					
386	As Req	With Gas & Elec	Without Gas & Elec		
SSMID 1	(A)	(B)		0	0
SSMID 2	(A)	(B)		0	0
SSMID 3	(A)	(B)		0	0
SSMID 4	(A)	(B)		0	0
SSMID 5	(A)	(B)		0	0
SSMID 6	(A)	(B)		0	0
SSMID 7	(A)	(B)		0	0
Total SSMID			0	0	Do Not Add
Total Special Revenue Levies			95,733	95,281	
384.4	Amt Nec	Debt Service Levy 76.10(6)	73,266	72,920	2.66124
384.7	0.67500	Capital Projects (Capital Improv. Reserve)		0	0
Total Property Taxes (27+39+40+41)			432,227	430,187	15.69148

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.

- The prescribed Notice of Public Hearing Budget Estimate (Form 631.1) was lawfully published, or posted if applicable, and notarized, filed proof was evidenced.
- Budget hearing notices were published or posted not less than 10 days, nor more than 20 days, prior to the budget hearing.
- Adopted property taxes do not exceed published or posted amounts.
- Adopted expenditures do not exceed published or posted amounts in each of the nine program areas, or in total.
- 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 **Aplington**

		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	166,595	160,334	234,614	14,480	-141,544	44,642	479,121	616,599	1,095,720
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	589,122	405,410	2,219	49,017	442,106	162	1,488,036	1,007,651	2,495,687
Actual Expenditures Except End Bal (pg 12, line 259) *	3	581,787	394,819	45,495	44,195	637,834	0	1,704,130	1,151,287	2,855,417
Ending Fund Balance June 30 (pg 12, line 261) *	4	173,930	170,925	191,338	19,302	-337,272	44,804	263,027	472,963	735,990
(2)										
** Re-Estimated FY 2015										
Beginning Fund Balance	5	173,930	170,925	191,338	19,302	-337,272	44,804	263,027	472,963	735,990
Re-Est Revenues	6	449,819	269,839	6,219	43,343	215,000	0	984,220	1,143,440	2,127,660
Re-Est Expenditures	7	655,859	263,394	1,550	47,870	215,000	0	1,183,673	952,920	2,136,593
Ending Fund Balance	8	-32,110	177,370	196,007	14,775	-337,272	44,804	63,574	663,483	727,057
(3)										
** Budget FY 2016										
Beginning Fund Balance	9	-32,110	177,370	196,007	14,775	-337,272	44,804	63,574	663,483	727,057
Revenues	10	610,775	275,306	6,219	106,352	1,169,161	0	2,167,813	1,033,930	3,201,743
Expenditures	11	665,012	252,033	15,750	104,766	1,120,000	0	2,157,561	1,098,151	3,255,712
Ending Fund Balance	12	-86,347	200,643	186,476	16,361	-288,111	44,804	73,826	599,262	673,088

* 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.

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	113,503	51,530						165,033	168,990	135,616
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	37,900							37,900	37,800	45,844
Ambulance	6	188,350							188,350	178,100	43,524
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	0	0
Animal Control	9								0	0	0
Other Public Safety	10	250							250	500	0
TOTAL (lines 1 - 10)	11	340,003	51,530				0		391,533	385,390	224,984
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12		152,000						152,000	109,416	101,309
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14								0	0	0
Traffic Control and Safety	15								0	0	0
Snow Removal	16								0	0	13,843
Highway Engineering	17								0	0	0
Street Cleaning	18		5,000						5,000	10,000	0
Airport (if not Enterprise)	19								0	0	0
Garbage (if not Enterprise)	20	80,760	515						81,275	84,530	85,996
Other Public Works	21								0	50,000	0
TOTAL (lines 12 - 21)	22	80,760	157,515				0		238,275	253,946	201,148
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	2,500							2,500	3,200	2,868
TOTAL (lines 23 - 29)	30	2,500	0				0		2,500	3,200	2,868
CULTURE & RECREATION											
Library Services	31	59,706	6,952						66,658	63,337	69,518
Museum, Band and Theater	32								0	0	0
Parks	33	24,110							24,110	23,460	16,926
Recreation	34	27,600	456						28,056	34,885	46,978
Cemetery	35	11,300	970						12,270	12,520	21,678
Community Center, Zoo, & Marina	36	3,900	175						4,075	5,325	5,851
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	126,616	8,553				0		135,169	139,527	160,951

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								0	0	1,857
Housing and Urban Renewal	41								0	2,000	0
Planning & Zoning	42								0	0	0
Other Com & Econ Development	43	1,128		750					1,878	0	45,495
	44										
TOTAL (lines 39 - 44)	45	1,128	0	750			0		1,878	2,000	47,352
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46	6,200	480						6,680	6,860	5,542
Clerk, Treasurer, & Finance Adm.	47	36,265	23,865						60,130	61,500	60,360
Elections	48	2,000							2,000	1,500	0
Legal Services & City Attorney	49	5,000							5,000	5,000	0
City Hall & General Buildings	50	20,540	90						20,630	22,330	20,530
Tort Liability	51	44,000	0						44,000	38,000	44,776
Other General Government	52								0	0	0
TOTAL (lines 46 - 52)	53	114,005	24,435	0			0		138,440	135,190	131,208
DEBT SERVICE	54	0			104,766				104,766	47,870	44,195
Gov Capital Projects	55					1,120,000			1,120,000	215,000	720,949
TIF Capital Projects	56								0	1,550	0
TOTAL CAPITAL PROJECTS	57	0	0	0		1,120,000	0		1,120,000	216,550	720,949
TOTAL Government Activities Expenditures <i>(lines 11+22+30+38+45+53+54+57)</i>	58	665,012	242,033	750	104,766	1,120,000	0		2,132,561	1,183,673	1,533,655
BUSINESS TYPE ACTIVITIES											
Proprietary: Enterprise & Budgeted ISF											
Water Utility	59							145,140	145,140	139,250	288,388
Sewer Utility	60							110,000	110,000	68,075	106,909
Electric Utility	61							717,850	717,850	664,595	755,814
Gas Utility	62								0	0	0
Airport	63								0	0	0
Landfill/Garbage	64								0	0	0
Transit	65								0	0	0
Cable TV, Internet & Telephone	66								0	0	0
Housing Authority	67								0	0	0
Storm Water Utility	68								0	0	0
Other Business Type (city hosp., ISF, parking, etc.)	69							0	0	0	176
Enterprise DEBT SERVICE	70							48,661	48,661	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							1,021,651	1,021,651	871,920	1,151,287
TOTAL ALL EXPENDITURES (lines 58+74)	74	665,012	242,033	750	104,766	1,120,000	0	1,021,651	3,154,212	2,055,593	2,684,942
Regular Transfers Out	75		10,000					76,500	86,500	81,000	170,475
Internal TIF Loan / Repayment Transfers Out	76		0	15,000				0	15,000	0	0
Total ALL Transfers Out	77	0	10,000	15,000	0	0	0	76,500	101,500	81,000	170,475
Total Expenditures & Fund Transfers Out (lines 75+76)	78	665,012	252,033	15,750	104,766	1,120,000	0	1,098,151	3,255,712	2,136,593	2,855,417
Ending Fund Balance June 30	79	-86,347	200,643	186,476	16,361	-288,111	44,804	599,262	673,088	727,057	735,990

* 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											
Taxes Levied on Property	1	261,986	95,281		72,920	0			430,187	402,592	417,950
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	261,986	95,281		72,920	0			430,187	402,592	417,950
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5			6,219					6,219	0	2,219
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	1,242	452		346	0			2,040	1,970	2,380
Utility franchise tax (Iowa Code Chapter 364.2)	7								0	0	0
Parimutuel wager tax	8								0	0	0
Gaming wager tax	9								0	0	0
Mobile Home Taxes	10								0	0	0
Hotel/Motel Taxes	11								0	0	0
Other Local Option Taxes	12		65,000						65,000	60,000	66,343
Subtotal - Other City Taxes (lines 6 thru 12)	13	1,242	65,452		346	0			67,040	61,970	68,723
Licenses & Permits	14	875							875	925	1,200
Use of Money & Property	15	13,497						2,640	16,137	22,556	460,447
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		112,000						112,000	109,416	112,635
Other State Grants & Reimbursements	18	18,494	2,073	0	1,586	0		0	22,153	14,765	5,803
Local Grants & Reimbursements	19	88,881							88,881	71,381	41,006
Subtotal - Intergovernmental (lines 16 thru 19)	20	107,375	114,073	0	1,586	0		0	223,034	195,562	159,444
Charges for Fees & Service:											
Water Utility	21					48,661		155,640	204,301	155,000	148,782
Sewer Utility	22							113,000	113,000	115,000	109,280
Electric Utility	23							762,650	762,650	721,550	745,798
Gas Utility	24								0	0	0
Parking	25								0	0	0
Airport	26								0	0	0
Landfill/Garbage	27	79,300							79,300	79,250	78,815
Hospital	28								0	0	0
Transit	29								0	0	0
Cable TV, Internet & Telephone	30								0	0	0
Housing Authority	31								0	0	0
Storm Water Utility	32								0	0	0
Other Fees & Charges for Service	33	69,500							69,500	70,000	80,972
Subtotal - Charges for Service (lines 21 thru 33)	34	148,800	0		0	48,661	0	1,031,290	1,228,751	1,140,800	1,163,647
Special Assessments	35		500			500			1,000	0	0
Miscellaneous	36	7,000							7,000	7,255	51,582
Other Financing Sources:											
Regular Operating Transfers In	37	70,000			16,500				86,500	81,000	170,475
Internal TIF Loan Transfers In	38				15,000				15,000	0	0
Subtotal ALL Operating Transfers In	39	70,000	0	0	31,500	0	0	0	101,500	81,000	170,475
Proceeds of Debt (Excluding TIF Internal Borrowing)	40	0				1,120,000			1,120,000	215,000	0
Proceeds of Capital Asset Sales	41								0	0	0
Subtotal-Other Financing Sources (lines 38 thru 40)	42	70,000	0	0	31,500	1,120,000	0	0	1,221,500	296,000	170,475
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43	610,775	275,306	6,219	106,352	1,169,161	0	1,033,930	3,201,743	2,127,660	2,495,687
Beginning Fund Balance July 1	44	-32,110	177,370	196,007	14,775	-337,272	44,804	663,483	727,057	735,990	1,095,720
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	578,665	452,676	202,226	121,127	831,889	44,804	1,697,413	3,928,800	2,863,650	3,591,407

CITY OF
Aplington
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	261,986	95,281		72,920	0			430,187	402,592	417,950
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	261,986	95,281		72,920	0			430,187	402,592	417,950
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			6,219					6,219	0	2,219
Other City Taxes	6	1,242	65,452		346	0			67,040	61,970	68,723
Licenses & Permits	7	875	0					0	875	925	1,200
Use of Money and Property	8	13,497	0	0	0	0	0	2,640	16,137	22,556	460,447
Intergovernmental	9	107,375	114,073	0	1,586	0		0	223,034	195,562	159,444
Charges for Fees & Service	10	148,800	0		0	48,661	0	1,031,290	1,228,751	1,140,800	1,163,647
Special Assessments	11	0	500		0	500		0	1,000	0	0
Miscellaneous	12	7,000	0		0	0	0	0	7,000	7,255	51,582
Sub-Total Revenues	13	540,775	275,306	6,219	74,852	49,161	0	1,033,930	1,980,243	1,831,660	2,325,212
Other Financing Sources:											
Total Transfers In	14	70,000	0	0	31,500	0	0	0	101,500	81,000	170,475
Proceeds of Debt	15	0	0	0	0	1,120,000		0	1,120,000	215,000	0
Proceeds of Capital Asset Sales	16	0	0	0	0	0	0	0	0	0	0
Total Revenues and Other Sources	17	610,775	275,306	6,219	106,352	1,169,161	0	1,033,930	3,201,743	2,127,660	2,495,687
Expenditures & Other Financing Uses											
Public Safety	18	340,003	51,530	0			0		391,533	385,390	224,984
Public Works	19	80,760	157,515	0			0		238,275	253,946	201,148
Health and Social Services	20	2,500	0	0			0		2,500	3,200	2,868
Culture and Recreation	21	126,616	8,553	0			0		135,169	139,527	160,951
Community and Economic Development	22	1,128	0	750			0		1,878	2,000	47,352
General Government	23	114,005	24,435	0			0		138,440	135,190	131,208
Debt Service	24	0	0	0	104,766		0		104,766	47,870	44,195
Capital Projects	25	0	0	0		1,120,000	0		1,120,000	216,550	720,949
Total Government Activities Expenditures	26	665,012	242,033	750	104,766	1,120,000	0		2,132,561	1,183,673	1,533,655
Business Type Proprietary: Enterprise & ISF	27							1,021,651	1,021,651	871,920	1,151,287
Total Gov & Bus Type Expenditures	28	665,012	242,033	750	104,766	1,120,000	0	1,021,651	3,154,212	2,055,593	2,684,942
Total Transfers Out	29	0	10,000	15,000	0	0	0	76,500	101,500	81,000	170,475
Total ALL Expenditures/Fund Transfers Out	30	665,012	252,033	15,750	104,766	1,120,000	0	1,098,151	3,255,712	2,136,593	2,855,417
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-54,237	23,273	-9,531	1,586	49,161	0	-64,221	-53,969	-8,933	-359,730
Beginning Fund Balance July 1	33	-32,110	177,370	196,007	14,775	-337,272	44,804	663,483	727,057	735,990	1,095,720
Ending Fund Balance June 30	34	-86,347	200,643	186,476	16,361	-288,111	44,804	599,262	673,088	727,057	735,990

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

City Name: Aplington

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) 325,000 General Obligation	325,000	July 2009	40,000	6,146	500	46,646	0	46,646
(3) ARC Land Acquisition	90,000	2008	10,276	1,234		11,510	11,510	0
(4) 945,000 SRF GO Water Improvement Bond	945,000	June 2014	40,000	18,120	0	58,120	31,500	26,620
(5) 800,000 Water Revenue	800,000		34,000	12,828	1,833	48,661	48,661	0
(6)			0			0	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			124,276	38,328	2,333	164,937	91,671	73,266

