

05-029

Adoption of Budget and Certification of City Taxes

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

The City of: Exira County Name: AUDUBON Date Budget Adopted: 3/9/2015
(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		712/268-2187 <small>Telephone Number</small>	_____ <small>Signature</small>
January 1, 2014 Property Valuations			
		With Gas & Electric	Without Gas & Electric
Regular	2a	13,711,308	13,185,155
DEBT SERVICE	3a	13,711,308	13,185,155
Ag Land	4a	306,134	
			Last Official Census
			840

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	111,062	106,800	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	25,500	24,521	1.85978
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)			136,562	131,321	
384.1	3.00375	Ag Land	920	920	3.00375
Total General Fund Tax Levies (25 + 26)			137,482	132,241	Do Not Add
Special Revenue Levies					
384.8	0.27000	Emergency (if general fund at levy limit)	3,702	3,560	0.27000
384.6	Amt Nec	Police & Fire Retirement		0	0
	Amt Nec	FICA & IPERS (if general fund at levy limit)	21,500	20,675	1.56805
Rules	Amt Nec	Other Employee Benefits	49,000	47,120	3.57369
Total Employee Benefit Levies (29,30,31)			70,500	67,795	5.14174
Sub Total Special Revenue Levies (28+32)			74,202	71,355	
Valuation					
386	As Req		With Gas & Elec	Without Gas & Elec	
SSMID 1	(A)	(B)			0
SSMID 2	(A)	(B)			0
SSMID 3	(A)	(B)			0
SSMID 4	(A)	(B)			0
SSMID 5	(A)	(B)			0
SSMID 6	(A)	(B)			0
SSMID 7	(A)	(B)			0
Total SSMID			0	0	Do Not Add
Total Special Revenue Levies			74,202	71,355	
384.4	Amt Nec	Debt Service Levy 76.10(6)	0	0	0
384.7	0.67500	Capital Projects (Capital Improv. Reserve)		0	0
Total Property Taxes (27+39+40+41)			211,684	203,596	15.37152

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.

Fund Balance Worksheet for City of **Exira**

		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	559,114	0	0	0	0	0	559,114	136,283	695,397
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	384,970	286,247	0	0	0	0	671,217	289,909	961,126
Actual Expenditures Except End Bal (pg 12, line 259) *	3	486,725	65,793	0	0	0	0	552,518	286,222	838,740
Ending Fund Balance June 30 (pg 12, line 261) *	4	457,359	220,454	0	0	0	0	677,813	139,970	817,783
(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	457,359	220,454	0	0	0	0	677,813	139,970	817,783
Re-Est Revenues	6	346,857	212,323	0	0	0	0	559,180	323,500	882,680
Re-Est Expenditures	7	344,531	225,890	0	0	0	0	570,421	309,903	880,324
Ending Fund Balance	8	459,685	206,887	0	0	0	0	666,572	153,567	820,139
(3)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2016										
Beginning Fund Balance	9	459,685	206,887	0	0	0	0	666,572	153,567	820,139
Revenues	10	358,644	221,469	0	0	0	0	580,113	311,000	891,113
Expenditures	11	416,990	232,429	0	0	0	0	649,419	389,053	1,038,472
Ending Fund Balance	12	401,339	195,927	0	0	0	0	597,266	75,514	672,780

* 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 Exira

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.	<input style="width: 100px;" type="text" value="0"/>	<u>0</u>
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	77,000							77,000	76,956	65,471
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	52,200							52,200	51,025	21,212
Ambulance	6	5,000							5,000	5,000	4,392
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	0	0
Animal Control	9	500							500	400	101
Other Public Safety	10	1,000							1,000	0	0
TOTAL (lines 1 - 10)	11	135,700	0				0		135,700	133,381	91,176
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	25,000	133,000						158,000	167,050	119,166
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	16,000							16,000	16,000	14,233
Traffic Control and Safety	15		500						500	500	314
Snow Removal	16		5,000						5,000	5,000	3,132
Highway Engineering	17								0	0	0
Street Cleaning	18		1,500						1,500	1,500	1,463
Airport <i>(if not Enterprise)</i>	19								0	0	0
Garbage <i>(if not Enterprise)</i>	20	58,090							58,090	56,900	45,663
Other Public Works	21								0	0	8,785
TOTAL (lines 12 - 21)	22	99,090	140,000				0		239,090	246,950	192,756
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								0	0	0
TOTAL (lines 23 - 29)	30	0	0				0		0	0	0
CULTURE & RECREATION											
Library Services	31	38,600	63,456						102,056	76,386	87,262
Museum, Band and Theater	32								0	0	0
Parks	33	15,450							15,450	19,000	42,456
Recreation	34								0	0	7,500
Cemetery	35	1,950							1,950	1,950	1,950
Community Center, Zoo, & Marina	36								0	0	951
Other Culture and Recreation	37	53,000							53,000	3,000	0
TOTAL (lines 31 - 37)	38	109,000	63,456				0		172,456	100,336	140,119

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		1,500							1,500	500	16,325
Economic Development	40		1,500							1,500	750	0
Housing and Urban Renewal	41									0	0	0
Planning & Zoning	42									0	0	0
Other Com & Econ Development	43		2,000							2,000	0	0
TOTAL (lines 39 - 44)	45		5,000	0	0			0		5,000	1,250	16,325
GENERAL GOVERNMENT												
Mayor, Council, & City Manager	46		2,600	466						3,066	2,600	2,831
Clerk, Treasurer, & Finance Adm.	47		43,000	3,507						46,507	37,804	38,667
Elections	48		2,500							2,500	6,500	1,528
Legal Services & City Attorney	49		2,500							2,500	3,000	1,026
City Hall & General Buildings	50		7,500							7,500	4,000	13,576
Tort Liability	51		2,600							2,600	2,600	2,180
Other General Government	52		7,500							7,500	7,000	0
TOTAL (lines 46 - 52)	53		68,200	3,973	0			0		72,173	63,504	59,808
DEBT SERVICE	54									0	0	0
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		416,990	207,429	0	0	0	0		624,419	545,421	500,184
BUSINESS TYPE ACTIVITIES												
Proprietary: Enterprise & Budgeted ISF												
Water Utility	59								303,553	303,553	225,300	208,257
Sewer Utility	60								47,500	47,500	47,500	33,325
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								38,000	38,000	37,103	37,296
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								389,053	389,053	309,903	278,878
TOTAL ALL EXPENDITURES (lines 58+74)	74		416,990	207,429	0	0	0	0	389,053	1,013,472	855,324	779,062
Regular Transfers Out	75			25,000						25,000	25,000	59,678
Internal TIF Loan / Repayment Transfers Out	76									0	0	0
Total ALL Transfers Out	77		0	25,000	0	0	0	0	0	25,000	25,000	59,678
Total Expenditures & Fund Transfers Out (lines 75+76)	78		416,990	232,429	0	0	0	0	389,053	1,038,472	880,324	838,740
Ending Fund Balance June 30	79		401,339	195,927	0	0	0	0	75,514	672,780	820,139	817,783

* 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	132,241	71,355		0	0			203,596	201,116	226,179
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	132,241	71,355		0	0			203,596	201,116	226,179
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	5,241	2,847		0	0			8,088	7,951	8,330
Utility franchise tax (Iowa Code Chapter 364.2)	7	4,920							4,920	0	5,244
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		60,000						60,000	57,000	60,335
Subtotal - Other City Taxes (lines 6 thru 12)	13	10,161	62,847		0	0			73,008	64,951	73,909
Licenses & Permits	14	2,100							2,100	1,750	2,398
Use of Money & Property	15	12,450							12,450	9,500	12,026
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	340
Road Use Taxes	17		84,500						84,500	82,500	83,877
Other State Grants & Reimbursements	18	5,092	2,767	0	0	0		0	7,859	3,863	1,760
Local Grants & Reimbursements	19	87,600							87,600	85,000	73,487
Subtotal - Intergovernmental (lines 16 thru 19)	20	92,692	87,267	0	0	0		0	179,959	171,363	159,464
Charges for Fees & Service:											
Water Utility	21							201,000	201,000	213,500	199,859
Sewer Utility	22							95,000	95,000	95,000	82,706
Electric Utility	23								0	0	0
Gas Utility	24								0	0	0
Parking	25								0	0	0
Airport	26								0	0	0
Landfill/Garbage	27	73,000							73,000	73,000	68,597
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								0	0	930
Subtotal - Charges for Service (lines 21 thru 33)	34	73,000	0		0	0	0	296,000	369,000	381,500	352,092
Special Assessments	35								0	0	0
Miscellaneous	36	26,000							26,000	27,500	75,380
Other Financing Sources:											
Regular Operating Transfers In	37	10,000						15,000	25,000	25,000	59,678
Internal TIF Loan Transfers In	38								0	0	0
Subtotal ALL Operating Transfers In	39	10,000	0	0	0	0	0	15,000	25,000	25,000	59,678
Proceeds of Debt (Excluding TIF Internal Borrowing)	40								0	0	0
Proceeds of Capital Asset Sales	41								0	0	0
Subtotal-Other Financing Sources (lines 38 thru 40)	42	10,000	0	0	0	0	0	15,000	25,000	25,000	59,678
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43	358,644	221,469	0	0	0	0	311,000	891,113	882,680	961,126
Beginning Fund Balance July 1	44	459,685	206,887	0	0	0	0	153,567	820,139	817,783	695,397
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	818,329	428,356	0	0	0	0	464,567	1,711,252	1,700,463	1,656,523

CITY OF Exira
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	132,241	71,355		0	0			203,596	201,116	226,179
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	132,241	71,355		0	0			203,596	201,116	226,179
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	10,161	62,847		0	0			73,008	64,951	73,909
Licenses & Permits	7	2,100	0					0	2,100	1,750	2,398
Use of Money and Property	8	12,450	0	0	0	0	0	0	12,450	9,500	12,026
Intergovernmental	9	92,692	87,267	0	0	0		0	179,959	171,363	159,464
Charges for Fees & Service	10	73,000	0		0	0	0	296,000	369,000	381,500	352,092
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	26,000	0		0	0	0	0	26,000	27,500	75,380
Sub-Total Revenues	13	348,644	221,469	0	0	0	0	296,000	866,113	857,680	901,448
Other Financing Sources:											
Total Transfers In	14	10,000	0	0	0	0	0	15,000	25,000	25,000	59,678
Proceeds of Debt	15	0	0	0	0	0		0	0	0	0
Proceeds of Capital Asset Sales	16	0	0	0	0	0	0	0	0	0	0
Total Revenues and Other Sources	17	358,644	221,469	0	0	0	0	311,000	891,113	882,680	961,126
Expenditures & Other Financing Uses											
Public Safety	18	135,700	0	0			0		135,700	133,381	91,176
Public Works	19	99,090	140,000	0			0		239,090	246,950	192,756
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	109,000	63,456	0			0		172,456	100,336	140,119
Community and Economic Development	22	5,000	0	0			0		5,000	1,250	16,325
General Government	23	68,200	3,973	0			0		72,173	63,504	59,808
Debt Service	24	0	0	0	0		0		0	0	0
Capital Projects	25	0	0	0		0			0	0	0
Total Government Activities Expenditures	26	416,990	207,429	0	0	0	0		624,419	545,421	500,184
Business Type Proprietary: Enterprise & ISF	27							389,053	389,053	309,903	278,878
Total Gov & Bus Type Expenditures	28	416,990	207,429	0	0	0	0	389,053	1,013,472	855,324	779,062
Total Transfers Out	29	0	25,000	0	0	0	0	0	25,000	25,000	59,678
Total ALL Expenditures/Fund Transfers Out	30	416,990	232,429	0	0	0	0	389,053	1,038,472	880,324	838,740
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-58,346	-10,960	0	0	0	0	-78,053	-147,359	2,356	122,386
Beginning Fund Balance July 1	33	459,685	206,887	0	0	0	0	153,567	820,139	817,783	695,397
Ending Fund Balance June 30	34	401,339	195,927	0	0	0	0	75,514	672,780	820,139	817,783

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

City Name: Exira

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) Lagoon Project	425,000		23,000	5,340	388	28,728	28,728	0
(3) Rural Water Hook Up	207,401		3,088	7,748		10,836	10,836	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			26,088	13,088	388	39,564	39,564	0

