

06-038

Adoption of Budget and Certification of City Taxes

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

The City of: MOUNT AUBURN County Name: BENTON Date Budget Adopted: 3/2/2015
(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.

319.240.0078 Telephone Number Signature

County Auditor Date Stamp

January 1, 2014 Property Valuations

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	2,277,676	2,181,749	150
DEBT SERVICE	2,277,676	2,181,749	
Ag Land	159,051		

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	18,449	17,672	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		0	0
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)			18,449	17,672	
384.1	3.00375	Ag Land	0	0	0
Total General Fund Tax Levies (25 + 26)			18,449	17,672	Do Not Add
Special Revenue Levies					
384.8	0.27000	Emergency (if general fund at levy limit)		0	0
384.6	Amt Nec	Police & Fire Retirement		0	0
	Amt Nec	FICA & IPERS (if general fund at levy limit)		0	0
Rules	Amt Nec	Other Employee Benefits		0	0
Total Employee Benefit Levies (29,30,31)			0	0	0
Sub Total Special Revenue Levies (28+32)			0	0	0
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	0
Total Special Revenue Levies			0	0	0
384.4	Amt Nec	Debt Service Levy 76.10(6)	0	0	0
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	0	0	0
Total Property Taxes (27+39+40+41)			18,449	17,672	8.10000

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

MOUNT AUBURN

		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	28,267	57,090	0	0	0	0	85,357	54,099	139,456
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	28,170	17,875	0	0	0	0	46,045	47,563	93,608
Actual Expenditures Except End Bal (pg 12, line 259) *	3	45,412	10,549	0	0	0	0	55,961	44,455	100,416
Ending Fund Balance June 30 (pg 12, line 261) *	4	11,025	64,416	0	0	0	0	75,441	57,207	132,648
(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	11,025	64,416	0	0	0	0	75,441	57,207	132,648
Re-Est Revenues	6	28,894	19,525	0	0	0	0	48,419	50,025	98,444
Re-Est Expenditures	7	31,100	12,500	0	0	0	0	43,600	47,000	90,600
Ending Fund Balance	8	8,819	71,441	0	0	0	0	80,260	60,232	140,492
(3)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2016										
Beginning Fund Balance	9	8,819	71,441	0	0	0	0	80,260	60,232	140,492
Revenues	10	28,949	18,550	0	0	0	0	47,499	50,000	97,499
Expenditures	11	30,350	17,500	0	0	0	0	47,850	45,000	92,850
Ending Fund Balance	12	7,418	72,491	0	0	0	0	79,909	65,232	145,141

* 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 _____ MOUNT AUBURN _____

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	650							650	600	585
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5		7,000						7,000	7,000	7,000
Ambulance	6								0	0	0
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	0	0
Animal Control	9	200							200	0	0
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	850	7,000				0		7,850	7,600	7,585
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	3,000	10,000						13,000	9,000	23,686
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	3,500							3,500	3,500	3,262
Traffic Control and Safety	15								0	0	0
Snow Removal	16	500	500						1,000	1,000	893
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	15,000							15,000	15,000	13,812
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	22,000	10,500				0		32,500	28,500	41,653
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								0	0	0
Museum, Band and Theater	32								0	0	0
Parks	33	1,200							1,200	1,500	996
Recreation	34								0	0	0
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36								0	0	0
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	1,200	0				0		1,200	1,500	996

CITY OF MOUNT AUBURN

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	0
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		0	0	0			0		0	0	0
GENERAL GOVERNMENT												
Mayor, Council, & City Manager	46		1,800							1,800	1,800	1,734
Clerk, Treasurer, & Finance Adm.	47		1,000							1,000	1,000	912
Elections	48									0	0	804
Legal Services & City Attorney	49		500							500	500	0
City Hall & General Buildings	50		500							500	1,200	388
Tort Liability	51									0	0	0
Other General Government	52		2,500							2,500	1,500	1,889
TOTAL (lines 46 - 52)	53		6,300	0	0			0		6,300	6,000	5,727
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		30,350	17,500	0	0	0	0		47,850	43,600	55,961
BUSINESS TYPE ACTIVITIES												
Proprietary: Enterprise & Budgeted ISF												
Water Utility	59								25,000	25,000	27,000	28,969
Sewer Utility	60								20,000	20,000	20,000	15,486
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								45,000	45,000	47,000	44,455
TOTAL ALL EXPENDITURES (lines 58+74)	74		30,350	17,500	0	0	0	0	45,000	92,850	90,600	100,416
Regular Transfers Out	75									0	0	0
Internal TIF Loan / Repayment Transfers Out	76									0	0	0
Total ALL Transfers Out	77		0	0	0	0	0	0	0	0	0	0
Total Expenditures & Fund Transfers Out (lines 75+76)	78		30,350	17,500	0	0	0	0	45,000	92,850	90,600	100,416
Ending Fund Balance June 30	79		7,418	72,491	0	0	0	0	65,232	145,141	140,492	132,648

* 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	17,672	0		0	0			17,672	17,600	17,562
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	17,672	0		0	0			17,672	17,600	17,562
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	777	0		0	0			777	794	0
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		9,000						9,000	10,000	8,563
Subtotal - Other City Taxes (lines 6 thru 12)	13	777	9,000		0	0			9,777	10,794	8,563
Licenses & Permits	14								0	0	0
Use of Money & Property	15		50						50	50	39
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		9,500						9,500	9,500	9,312
Other State Grants & Reimbursements	18	0	0	0	0	0		0	0	0	0
Local Grants & Reimbursements	19								0	0	0
Subtotal - Intergovernmental (lines 16 thru 19)	20	0	9,500	0	0	0		0	9,500	9,500	9,312
Charges for Fees & Service:											
Water Utility	21							25,000	25,000	25,000	23,831
Sewer Utility	22							25,000	25,000	25,000	23,496
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	10,500							10,500	10,500	10,335
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	0
Subtotal - Charges for Service (lines 21 thru 33)	34	10,500	0		0	0	0	50,000	60,500	60,500	57,662
Special Assessments	35								0	0	0
Miscellaneous	36								0	0	470
Other Financing Sources:											
Regular Operating Transfers In	37								0	0	0
Internal TIF Loan Transfers In	38								0	0	0
Subtotal ALL Operating Transfers In	39	0	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0	0	0
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43	28,949	18,550	0	0	0	0	50,000	97,499	98,444	93,608
Beginning Fund Balance July 1	44	8,819	71,441	0	0	0	0	60,232	140,492	132,648	139,456
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	37,768	89,991	0	0	0	0	110,232	237,991	231,092	233,064

CITY OF MOUNT AUBURN
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	17,672	0		0	0			17,672	17,600	17,562
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	17,672	0		0	0			17,672	17,600	17,562
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	777	9,000		0	0			9,777	10,794	8,563
Licenses & Permits	7	0	0					0	0	0	0
Use of Money and Property	8	0	50	0	0	0	0	0	50	50	39
Intergovernmental	9	0	9,500	0	0	0		0	9,500	9,500	9,312
Charges for Fees & Service	10	10,500	0		0	0	0	50,000	60,500	60,500	57,662
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	0	0		0	0	0	0	0	0	470
Sub-Total Revenues	13	28,949	18,550	0	0	0	0	50,000	97,499	98,444	93,608
Other Financing Sources:											
Total Transfers In	14	0	0	0	0	0	0	0	0	0	0
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	28,949	18,550	0	0	0	0	50,000	97,499	98,444	93,608
Expenditures & Other Financing Uses											
Public Safety	18	850	7,000	0			0		7,850	7,600	7,585
Public Works	19	22,000	10,500	0			0		32,500	28,500	41,653
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	1,200	0	0			0		1,200	1,500	996
Community and Economic Development	22	0	0	0			0		0	0	0
General Government	23	6,300	0	0			0		6,300	6,000	5,727
Debt Service	24	0	0	0	0		0		0	0	0
Capital Projects	25	0	0	0		0	0		0	0	0
Total Government Activities Expenditures	26	30,350	17,500	0	0	0	0		47,850	43,600	55,961
Business Type Proprietary: Enterprise & ISF	27							45,000	45,000	47,000	44,455
Total Gov & Bus Type Expenditures	28	30,350	17,500	0	0	0	0	45,000	92,850	90,600	100,416
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	30,350	17,500	0	0	0	0	45,000	92,850	90,600	100,416
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31										
	32	-1,401	1,050	0	0	0	0	5,000	4,649	7,844	-6,808
Beginning Fund Balance July 1	33	8,819	71,441	0	0	0	0	60,232	140,492	132,648	139,456
Ending Fund Balance June 30	34	7,418	72,491	0	0	0	0	65,232	145,141	140,492	132,648

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

City Name: MOUNT AUBURN

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)						0		0
(3)						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			0	0	0	0	0	0

AFFIDAVIT OF POSTING

City of MOUNT AUBURN, Iowa

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

The Notice of Public Hearing for the proposed city budget for the City of MOUNT AUBURN was posted on February 17, 2015 at the following locations:

POST OFFICE

Location #1

CITY HALL

Location #2

LEGION HALL

Location #3

Attested to on behalf of the City of MOUNT AUBURN by:

CRAIG E MAHOOD

Print Name

Signature

Date