

Resolution No. 14-09

A RESOLUTION APPROVING THE 2014/2015 BUDGET


WHEREAS, the City of Adel City Council has reviewed the proposed 2014/2015 Budget and have authorized staff to publish the summary budget; and

WHEREAS, a public hearing on the fiscal year 2014/2015 budget was held on Tuesday, March 11, 2014, following proper notice, which allowed for citizen input.

NOW, THEREFORE, BE IT RESOLVED, by the City Council of the City of Adel that the proposed and attached 2014/2015 budget, which was published in summary and available for inspection in detail is hereby adopted.

Passed and approved this 11th day of March, 2014.


Jon McAvoy, Mayor Pro Tem

Attest: 
Jackie Janssen, City Clerk

25-228**Adoption of Budget and Certification of City Taxes****FISCAL YEAR BEGINNING JULY 1, 2014 - ENDING JUNE 30, 2015**

The City of: Adel County Name: DALLAS Date Budget Adopted: _____
 (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.

515-993-4525

Telephone Number

Signature

County Auditor Date Stamp

January 1, 2013 Property Valuations

Last Official Census

Regular

2a

With Gas & Electric

116,299,243

2b

Without Gas & Electric

113,381,118

3,682

DEBT SERVICE

3a

135,327,990

3b

132,409,865

Ag Land

4a

885,742

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	5 942,024	918,387	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(16)	0.06750	Levee Impr. fund in special charter city	13	0	51 0
12(18)	Amt Nec	Liability, property & self insurance costs	14 38,133	37,177	52 0.32789
12(22)	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(17)	0.20500	Maintain Institution received by gift/devise	22	0	60 0
12(19)	1.00000	City Emergency Medical District	463	0	466 0
12(21)	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)	25 980,157	955,564	
384.1	3.00375	Ag Land	26 2,661	2,661	63 3.00375
		Total General Fund Tax Levies (25 + 26)	27 982,818	958,225	Do Not Add
		Special Revenue Levies			
384.5	0.27000	Emergency (if general fund at levy limit)	28 30,000	29,248	64 0.25796
384.6	Amt Nec	Police & Fire Retirement	29	0	0
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30 142,471	138,896	1.22504
Rules	Amt Nec	Other Employee Benefits	31 207,937	202,720	1.78795
		Total Employee Benefit Levies (29,30,31)	32 350,408	341,616	65 3.01299
		Sub Total Special Revenue Levies (28+32)	33 380,408	370,864	
		Valuation			
388	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	39 380,408	370,864	
384.4	Amt Nec	Debt Service Levy 76.10(6)	40 311,195	304,484	70 2.29956
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41	0	71 0
		Total Property Taxes (27+39+40+41)	42 1,674,421	1,633,573	72 13.99840

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 **Adel**

		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 2013										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	103,506	321,319	36,799	-276,407	-167,188	0	18,029	1,073,148	1,091,177
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	1,497,144	4,698,439	495,028	1,051,225	354,551	0	8,096,387	3,708,641	11,805,028
Actual Expenditures Except End Bal (pg 12, line 259) *	3	1,354,102	4,445,999	479,905	850,316	455,166	0	7,585,488	1,435,603	9,021,091
Ending Fund Balance June 30 (pg 12, line 261) *	4	246,548	573,759	51,922	-75,498	-267,803	0	528,928	3,346,186	3,875,114
(2) ** Re-Estimated FY 2014		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
Beginning Fund Balance	5	246,548	573,759	51,922	-75,498	-267,803	0	528,928	3,346,186	3,875,114
Re-Est Revenues	6	1,472,313	1,262,900	491,959	917,830	90,109	0	4,235,111	1,584,287	5,819,398
Re-Est Expenditures	7	1,470,905	1,040,625	491,959	910,259	93,331	0	4,007,079	1,528,105	5,535,184
Ending Fund Balance	8	247,956	796,034	51,922	-67,927	-271,025	0	756,960	3,402,368	4,159,328
(3) ** Budget FY 2015		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
Beginning Fund Balance	9	247,956	796,034	51,922	-67,927	-271,025	0	756,960	3,402,368	4,159,328
Revenues	10	1,527,563	1,216,426	533,138	935,301	624,500	0	4,836,928	1,493,032	6,329,960
Expenditures	11	1,526,704	928,159	533,138	913,728	614,500	0	4,516,229	1,487,358	6,003,587
Ending Fund Balance	12	248,815	1,084,301	51,922	-46,354	-261,025	0	1,077,659	3,408,042	4,485,701

* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2013

** The remaining two sections are filled in by the software once ALL worksheets are completed.

CITY OF Adel

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 for support of an Emergency Management Commission. The

	Request with Utility Replacement (A)	Property Taxes Levied (B)
1 Portion of General Fund Levy Used for Emerg. Mgmt. Comm.	<input type="text"/>	<u>0</u>
2 Support of a Local Emerg.Mgmt.Comm.	0	0
3 TOTAL FOR FISCAL YEAR 2014	0	0

RE-ESTIMATED EXPENDITURES SCHEDULE PAGE 1

RE-ESTIMATED Fiscal Year Ending

2014

Fiscal Years

GOVERNMENT ACTIVITIES (A)	(B)	GENERAL (C)	SPECIAL REVENUE (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	RE-ESTIMATED 2014 (J)	ACTUAL 2013 (K)
PUBLIC SAFETY										
Police Department/Crime Prevention	1	652,794	223,623						876,417	747,561
Jail	2								0	
Emergency Management	3								0	
Flood Control	4								0	
Fire Department	5	64,500	96,468						160,968	57,898
Ambulance	6								0	
Building Inspections	7	19,330	8,319						27,649	31,012
Miscellaneous Protective Services	8								0	
Animal Control	9	3,500							3,500	3,708
Other Public Safety	10								0	
TOTAL (lines 1 - 10)	11	740,124	328,410	0			0		1,068,534	840,179
PUBLIC WORKS										
Roads, Bridges, & Sidewalks	12		318,887						318,887	266,840
Parking - Meter and Off-Street	13								0	
Street Lighting	14	46,000							46,000	41,444
Traffic Control and Safety	15	1,000							1,000	926
Snow Removal	16		30,000						30,000	30,794
Highway Engineering	17								0	
Street Cleaning	18								0	
Airport (if not Enterprise)	19								0	
Garbage (if not Enterprise)	20								0	
Other Public Works	21								0	
TOTAL (lines 12 - 21)	22	47,000	348,887	0			0		395,887	340,004
HEALTH & SOCIAL SERVICES										
Welfare Assistance	23								0	
City Hospital	24								0	
Payments to Private Hospitals	25								0	
Health Regulation and Inspection	26								0	
Water, Air, and Mosquito Control	27								0	
Community Mental Health	28								0	
Other Health and Social Services	29								0	
TOTAL (lines 23 - 29)	30	0	0	0			0		0	0
CULTURE & RECREATION										
Library Services	31	189,562	35,572						225,134	233,689
Museum, Band and Theater	32		250						250	4,501
Parks	33	102,644	60,496						163,140	107,873
Recreation	34	70,415							70,415	159,332
Cemetery	35	13,047							13,047	23,639
Community Center, Zoo, & Marina	36								0	
Other Culture and Recreation	37	116,846							116,846	3,367,996
TOTAL (lines 31 - 37)	38	492,514	96,318	0			0		588,832	3,897,030

RE-ESTIMATED EXPENDITURES SCHEDULE PAGE 2

RE-ESTIMATED Fiscal Year Ending 2014

Fiscal Years

GOVERNMENT ACTIVITIES CONT.		GENERAL	SPECIAL	TIF	DEBT	CAPITAL	PERMANENT	PROPRIETARY	RE-ESTIMATED	ACTUAL
(A)	(B)	(C)	REVENUES	SPECIAL	SERVICE	PROJECTS	(H)	(I)	2014	2013
			(D)	REVENUES	(F)	(G)			(J)	(K)
				(E)						
COMMUNITY & ECONOMIC DEVELOPMENT										
Community Beautification	39								0	
Economic Development	40	5,000		20,508					25,508	81,415
Housing and Urban Renewal	41			4,000					4,000	
Planning & Zoning	42	29,218	8,320						37,538	29,579
Other Com & Econ Development	43			8,682					8,682	
TOTAL (lines 39 - 44)	45	34,218	8,320	33,190			0		75,728	110,994
GENERAL GOVERNMENT										
Mayor, Council, & City Manager	46	23,981	22,254						46,235	27,586
Clerk, Treasurer, & Finance Adm.	47	20,491	20,627						41,118	19,820
Elections	48	1,505							1,505	
Legal Services & City Attorney	49	37,000							37,000	42,230
City Hall & General Buildings	50	17,300							17,300	13,041
Tort Liability	51	3,800							3,800	4,688
Other General Government	52	52,972	46,871						99,843	60,611
TOTAL (lines 46 - 52)	53	157,049	89,752	0			0		246,801	167,976
DEBT SERVICE					910,259				910,259	850,316
Gov Capital Projects	55					67,429			67,429	242,354
TIF Capital Projects	56								0	
TOTAL CAPITAL PROJECTS	57	0	0	0		67,429	0		67,429	242,354
TOTAL Governmental Activities Expenditures (lines 11+22+30+38+44+52+53+54)	58	1,470,905	871,687	33,190	910,259	67,429	0		3,353,470	6,448,853
BUSINESS TYPE ACTIVITIES										
Proprietary: Enterprise & Budgeted ISF										
Water Utility	59							599,511	599,511	450,843
Sewer Utility	60							476,767	476,767	416,432
Electric Utility	61								0	
Gas Utility	62								0	
Airport	63								0	
Landfill/Garbage	64							218,102	218,102	223,669
Transit	65								0	
Cable TV, Internet & Telephone	66								0	
Housing Authority	67								0	
Storm Water Utility	68							228,725	228,725	59,654
Other Business Type (city hosp., ISF, parking, etc.)	69								0	
Enterprise DEBT SERVICE	70								0	158,203
Enterprise CAPITAL PROJECTS	71								0	81,802
Enterprise TIF CAPITAL PROJECTS	72								0	
TOTAL BUSINESS TYPE EXPENDITURES (lines 56 - 68)	73							1,523,105	1,523,105	1,390,603
TOTAL ALL EXPENDITURES (lines 58+74)	74	1,470,905	871,687	33,190	910,259	67,429	0	1,523,105	4,876,575	7,839,456
Regular Transfers Out	75		168,938			25,902		5,000	199,840	755,033
Internal TIF Loan Transfers Out	76			458,769					458,769	426,602
Total ALL Transfers Out	77	0	168,938	458,769	0	25,902	0	5,000	658,609	1,181,635
Total Expenditures and Other Fin Uses (lines 73+74)	78	1,470,905	1,040,625	491,959	910,259	93,331	0	1,528,105	5,535,184	9,021,091
Ending Fund Balance June 30	79	247,956	796,034	51,922	-67,927	-271,025	0	3,402,368	4,159,328	3,875,114

THE USE OF THE CONTINUING APPROPRIATION IS VOLUNTARY. SUCH EXPENDITURES DO NOT REQUIRE AN AMENDMENT. HOWEVER THE ORIGINAL AMOUNT OF THE CAPITAL PROJECT MUST HAVE APPEARED ON A PREVIOUS YEAR'S BUDGET TO OBTAIN THE SPENDING AUTHORITY. THE CONTINUING APPROPRIATION CAN NOT BE FOR A YEAR PRIOR TO THE ACTUAL YEAR. CONTINUING APPROPRIATIONS END WITH THE ACTUAL YEAR. SEE INSTRUCTIONS.

CITY OF

Adel

Department of Management

RE-ESTIMATED REVENUES DETAIL

RE-ESTIMATED Fiscal Year Ending 2014

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	RE-ESTIMATED 2014 (J)	ACTUAL 2013 (K)
REVENUES & OTHER FINANCING SOURCES										
Taxes Levied on Property	1	963,216	350,334		346,255				1,659,805	1,677,337
Less: Uncollected Property Taxes - Levy Year	2								0	
Net Current Property Taxes (line 1 minus line 2)	3	963,216	350,334		346,255	0			1,659,805	1,677,337
Delinquent Property Taxes	4								0	
TIF Revenues	5			491,959					491,959	495,028
Other City Taxes:										
Utility Tax Replacement Excise Taxes	6	24,586	8,968		7,568				41,122	
Utility franchise tax (Iowa Code Chapter 364.2)	7								0	
Parimutuel wager tax	8								0	
Gaming wager tax	9								0	
Mobile Home Taxes	10	2,550							2,550	2,535
Hotel/Motel Taxes	11								0	
Other Local Option Taxes	12		377,985						377,985	551,408
Subtotal - Other City Taxes (lines 6 thru 12)	13	27,136	386,953		7,568	0			421,657	553,943
Licenses & Permits	14	111,847	4,520						116,367	86,289
Use of Money & Property	15	54,518	25						54,543	54,086
Intergovernmental:										
Federal Grants & Reimbursements	16		88,146			50,000			138,146	
Road Use Taxes	17		374,790						374,790	359,530
Other State Grants & Reimbursements	18								0	
Local Grants & Reimbursements	19	101,274	11,293						112,567	205,123
Subtotal - Intergovernmental (lines 16 thru 19)	20	101,274	474,229	0	0	50,000		0	625,503	564,653
Charges for Fees & Service:										
Water Utility	21							603,700	603,700	603,168
Sewer Utility	22							499,000	499,000	534,191
Electric Utility	23								0	
Gas Utility	24								0	
Parking	25								0	
Airport	26								0	
Landfill/Garbage	27							225,972	225,972	227,437
Hospital	28								0	
Transit	29								0	
Cable TV, Internet & Telephone	30								0	
Housing Authority	31								0	
Storm Water Utility	32							229,713	229,713	95,739
Other Fees & Charges for Service	33	146,022							146,022	133,413
Subtotal - Charges for Service (lines 21 thru 33)	34	146,022	0		0	0		1,558,385	1,704,407	1,593,948
Special Assessments	35		7,970			13,899			21,869	66,146
Miscellaneous	36	48,300	13,869			2,510		0	64,679	126,557
Other Financing Sources:										
Regular Operating Transfers In	37	20,000			153,938			25,902	199,840	755,033
Internal TIF Loan Transfers In	38		25,000		410,069	23,700			458,769	426,602
Subtotal ALL Operating Transfers In	39	20,000	25,000	0	564,007	23,700	0	25,902	658,609	1,181,635
Proceeds of Debt (Excluding TIF Internal Borrowing)	40								0	5,405,406
Proceeds of Capital Asset Sales	41								0	
Subtotal-Other Financing Sources (lines 38 thru 39)	42	20,000	25,000	0	564,007	23,700	0	25,902	658,609	6,587,041
Total Revenues except for beginning fund balance (lines 3, 4, 5, 12, 13, 14, 19, 33, 34, 35, & 39)	43	1,472,313	1,262,900	491,959	917,830	90,109	0	1,584,287	5,819,398	11,805,028
Beginning Fund Balance July 1	44	246,548	573,759	51,922	-75,498	-267,803	0	3,346,186	3,875,114	1,091,177
TOTAL REVENUES & BEGIN BALANCE (lines 41+42)	45	1,718,861	1,836,659	543,881	842,332	-177,694	0	4,930,473	9,694,512	12,896,205

CITY OF

Adel

Department of Management

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2015

Fiscal Years

GOVERNMENT ACTIVITIES		GENERAL	SPECIAL	TIF	DEBT	CAPITAL	PERMANENT	PROPRIETARY	BUDGET	RE-ESTIMATED	ACTUAL
(A)	(B)	(C)	REVENUES	SPECIAL	SERVICE	PROJECTS	(H)	(I)	2015	2014	2013
			(D)	REVENUES	(F)	(G)			(J)	(K)	(L)
				(E)							
PUBLIC SAFETY											
Police Department/Crime Prevention	1	624,924	218,986						843,910	876,417	747,561
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	65,071	7,897						72,968	160,968	57,898
Ambulance	6								0	0	0
Building Inspections	7	5,000	5,000						10,000	27,649	31,012
Miscellaneous Protective Services	8								0	0	0
Animal Control	9	4,000							4,000	3,500	3,708
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	698,995	231,883	0			0		930,878	1,068,534	840,179
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12		317,232						317,232	318,887	266,840
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	46,000							46,000	46,000	41,444
Traffic Control and Safety	15	1,000							1,000	1,000	926
Snow Removal	16		30,000						30,000	30,000	30,794
Highway Engineering	17								0	0	0
Street Cleaning	18								0	0	0
Airport (if not Enterprise)	19								0	0	0
Garbage (if not Enterprise)	20								0	0	0
Other Public Works	21		5,503						5,503	0	0
TOTAL (lines 12 - 21)	22	47,000	352,735	0			0		399,735	395,887	340,004
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	0
CULTURE & RECREATION											
Library Services	31	197,060	27,844						224,904	225,134	233,689
Museum, Band and Theater	32	1,000							1,000	250	4,501
Parks	33	105,995	51,203						157,198	163,140	107,873
Recreation	34	76,787	7,545						84,332	70,415	159,332
Cemetery	35	17,049							17,049	13,047	23,639
Community Center, Zoo, & Marina	36								0	0	0
Other Culture and Recreation	37	125,685							125,685	116,846	3,367,996
TOTAL (lines 31 - 37)	38	523,576	86,592	0			0		610,168	588,832	3,897,030

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2015

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 2015 (J)	RE-ESTIMATED 2014 (K)	ACTUAL 2013 (L)
COMMUNITY & ECONOMIC DEVELOPMENT												
Community Beautification	39				15,000					15,000	0	0
Economic Development	40				10,679					10,679	25,508	81,415
Housing and Urban Renewal	41									0	4,000	0
Planning & Zoning	42		44,515	19,970						64,485	37,538	29,579
Other Com & Econ Development	43				23,864					23,864	8,682	0
	44											
TOTAL (lines 39 - 44)	45		44,515	19,970	49,543			0		114,028	75,728	110,994
GENERAL GOVERNMENT												
Mayor, Council, & City Manager	46		24,422	16,422						40,844	46,235	27,586
Clerk, Treasurer, & Finance Adm.	47		18,328	10,732						29,060	41,118	19,820
Elections	48									0	1,505	0
Legal Services & City Attorney	49		50,000							50,000	37,000	42,230
City Hall & General Buildings	50		13,300							13,300	17,300	13,041
Tort Liability	51									0	3,800	4,688
Other General Government	52		73,568	28,814						102,382	99,843	60,611
TOTAL (lines 46 - 52)	53		179,618	55,968	0			0		235,586	246,801	167,976
DEBT SERVICE	54					913,728				913,728	910,259	850,316
Gov Capital Projects	55		23,000				600,000			623,000	67,429	242,354
TIF Capital Projects	56									0	0	0
TOTAL CAPITAL PROJECTS	57		23,000	0	0		600,000	0		623,000	67,429	242,354
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58		1,516,704	747,148	49,543	913,728	600,000	0		3,827,123	3,353,470	6,448,853
BUSINESS TYPE ACTIVITIES												
Proprietary: Enterprise & Budgeted ISF												
Water Utility	59								637,259	637,259	599,511	450,843
Sewer Utility	60								516,845	516,845	476,767	416,432
Electric Utility	61									0	0	0
Gas Utility	62									0	0	0
Airport	63									0	0	0
Landfill/Garbage	64								215,233	215,233	218,102	223,669
Transit	65									0	0	0
Cable TV, Internet & Telephone	66									0	0	0
Housing Authority	67									0	0	0
Storm Water Utility	68								109,871	109,871	228,725	59,654
Other Business Type (city hosp., ISF, parking, etc.)	69									0	0	0
Enterprise DEBT SERVICE	70									0	0	158,203
Enterprise CAPITAL PROJECTS	71									0	0	81,802
Enterprise TIF CAPITAL PROJECTS	72									0	0	0
TOTAL Business Type Expenditures (lines 59 - 73)	73								1,479,208	1,479,208	1,523,105	1,390,603
TOTAL ALL EXPENDITURES (lines 58+74)	74		1,516,704	747,148	49,543	913,728	600,000	0	1,479,208	5,306,331	4,876,575	7,839,456
Regular Transfers Out	75		10,000	181,011			14,500		8,150	213,661	199,840	755,033
Internal TIF Loan / Repayment Transfers Out	76				483,595					483,595	458,769	426,602
Total ALL Transfers Out	77		10,000	181,011	483,595	0	14,500	0	8,150	697,256	658,609	1,181,635
Total Expenditures & Fund Transfers Out (lines 75+78)	78		1,526,704	928,159	533,138	913,728	614,500	0	1,487,358	6,003,587	5,535,184	9,021,091
Ending Fund Balance June 30	79		248,815	1,084,301	51,922	-46,354	-261,025	0	3,408,042	4,485,701	4,159,328	3,875,114

* 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.

CITY OF

Adel

Department of Management

The last two columns will fill in once
the Re-Est forms are completed

REVENUES DETAIL

Fiscal Year Ending

2015

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2015 (J)	RE-ESTIMATED 2014 (K)	ACTUAL 2013 (L)
REVENUES & OTHER FINANCING SOURCES											
Taxes Levied on Property	1	958,225	370,864		304,484	0			1,633,573	1,659,805	1,677,337
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	958,225	370,864		304,484	0			1,633,573	1,659,805	1,677,337
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5			533,138					533,138	491,959	495,028
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	24,593	9,544		6,711	0			40,848	41,122	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	2,600							2,600	2,550	2,535
Hotel/Motel Taxes	11								0	0	0
Other Local Option Taxes	12		422,345						422,345	377,985	551,408
Subtotal - Other City Taxes (lines 6 thru 12)	13	27,193	431,889		6,711	0			465,793	421,657	553,943
Licenses & Permits	14	90,450							90,450	116,367	86,289
Use of Money & Property	15	52,200							52,200	54,543	54,086
Intergovernmental:											
Federal Grants & Reimbursements	16								0	138,146	0
Road Use Taxes	17		360,000						360,000	374,790	359,530
Other State Grants & Reimbursements	18	0	0	0	0	0		0	0	0	0
Local Grants & Reimbursements	19	154,870	10,600						165,470	112,567	205,123
Subtotal - Intergovernmental (lines 16 thru 19)	20	154,870	370,600	0	0	0		0	525,470	625,503	564,653
Charges for Fees & Service:											
Water Utility	21		10,000					637,800	647,800	603,700	603,168
Sewer Utility	22							517,000	517,000	499,000	534,191
Electric Utility	23							0	0	0	0
Gas Utility	24							0	0	0	0
Parking	25							0	0	0	0
Airport	26							0	0	0	0
Landfill/Garbage	27							228,232	228,232	225,972	227,437
Hospital	28							0	0	0	0
Transit	29							0	0	0	0
Cable TV, Internet & Telephone	30							0	0	0	0
Housing Authority	31							0	0	0	0
Storm Water Utility	32							110,000	110,000	229,713	95,739
Other Fees & Charges for Service	33	184,475							184,475	146,022	133,413
Subtotal - Charges for Service (lines 21 thru 33)	34	184,475	10,000		0	0		1,493,032	1,687,507	1,704,407	1,593,948
Special Assessments	35		7,073			14,500			21,573	21,869	66,146
Miscellaneous	36	22,000	1,000						23,000	64,679	126,557
Other Financing Sources:											
Regular Operating Transfers In	37	38,150			165,511	10,000			213,661	199,840	755,033
Internal TIF Loan Transfers In	38		25,000		458,595				483,595	458,769	426,602
Subtotal ALL Operating Transfers In	39	38,150	25,000	0	624,106	10,000	0	0	697,256	658,609	1,181,635
Proceeds of Debt (Excluding TIF Internal Borrowing)	40					600,000			600,000	0	5,405,406
Proceeds of Capital Asset Sales	41								0	0	0
Subtotal-Other Financing Sources (lines 38 thru 40)	42	38,150	25,000	0	624,106	610,000	0	0	1,297,256	658,609	6,587,041
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43	1,527,563	1,216,426	533,138	935,301	624,500	0	1,493,032	6,329,960	5,819,398	11,805,028
Beginning Fund Balance July 1	44	247,956	796,034	51,922	-67,927	-271,025	0	3,402,368	4,159,328	3,875,114	1,091,177
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	1,775,519	2,012,460	585,060	867,374	353,475	0	4,895,400	10,489,288	9,694,512	12,896,205

CITY OF

Adel

Department of Management

ADOPTED BUDGET SUMMARY

YEAR ENDED JUNE 30, 2015

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2015 (J)	RE-ESTIMATED 2014 (K)	ACTUAL 2013 (L)
Revenues & Other Financing Sources											
Taxes Levied on Property	1	958,225	370,864		304,484	0			1,633,573	1,659,805	1,677,337
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	958,225	370,864		304,484	0			1,633,573	1,659,805	1,677,337
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			533,138					533,138	491,959	495,028
Other City Taxes	6	27,193	431,889		6,711	0			465,793	421,657	553,943
Licenses & Permits	7	90,450	0					0	90,450	116,367	86,289
Use of Money and Property	8	52,200	0	0	0	0	0	0	52,200	54,543	54,086
Intergovernmental	9	154,870	370,600	0	0	0		0	525,470	625,503	564,653
Charges for Fees & Service	10	184,475	10,000		0	0	0	1,493,032	1,687,507	1,704,407	1,593,948
Special Assessments	11	0	7,073		0	14,500		0	21,573	21,869	66,146
Miscellaneous	12	22,000	1,000		0	0	0	0	23,000	64,679	126,557
Sub-Total Revenues	13	1,489,413	1,191,426	533,138	311,195	14,500	0	1,493,032	5,032,704	5,160,789	5,217,987
Other Financing Sources:											
Total Transfers In	14	38,150	25,000	0	624,106	10,000	0	0	697,256	658,609	1,181,635
Proceeds of Debt	15	0	0	0	0	600,000		0	600,000	0	5,405,406
Proceeds of Capital Asset Sales	16	0	0	0	0	0	0	0	0	0	0
Total Revenues and Other Sources	17	1,527,563	1,216,426	533,138	935,301	624,500	0	1,493,032	6,329,960	5,819,398	11,805,028
Expenditures & Other Financing Uses											
Public Safety	18	698,995	231,883	0			0		930,878	1,068,534	840,179
Public Works	19	47,000	352,735	0			0		399,735	395,887	340,004
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	523,576	86,592	0			0		610,168	588,832	3,897,030
Community and Economic Development	22	44,515	19,970	49,543			0		114,028	75,728	110,994
General Government	23	179,618	55,968	0			0		235,586	246,801	167,976
Debt Service	24	0	0	0	913,728		0		913,728	910,259	850,316
Capital Projects	25	23,000	0	0		600,000	0		623,000	67,429	242,354
Total Government Activities Expenditures	26	1,516,704	747,148	49,543	913,728	600,000	0		3,827,123	3,353,470	6,448,853
Business Type Proprietary: Enterprise & ISF	27							1,479,208	1,479,208	1,523,105	1,390,603
Total Gov & Bus Type Expenditures	28	1,516,704	747,148	49,543	913,728	600,000	0	1,479,208	5,306,331	4,876,575	7,839,456
Total Transfers Out	29	10,000	181,011	483,595	0	14,500	0	8,150	697,256	658,609	1,181,635
Total ALL Expenditures/Fund Transfers Out	30	1,526,704	928,159	533,138	913,728	614,500	0	1,487,358	6,003,587	5,535,184	9,021,091
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31	859	288,267	0	21,573	10,000	0	5,674	326,373	284,214	2,783,937
Beginning Fund Balance July 1	33	247,956	796,034	51,922	-67,927	-271,025	0	3,402,368	4,159,328	3,875,114	1,091,177
Ending Fund Balance June 30	34	248,815	1,084,301	51,922	-46,354	-261,025	0	3,408,042	4,485,701	4,159,328	3,875,114

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

City Name: AdelFiscal Year
2015

Project Name (A)	Amount of Issue (B)	Date Certified to County Auditor (C)	Principal Due FY 2015 (D)	Interest Due FY 2015 +(E)	Bond Reg/Other Fees Due FY 2015 +(F)	Total Obligation Due FY 2015 =(G)	Paid from Funds OTHER THAN Current Year Property Taxes -(H)	Amount Paid by Current Year Debt Service Levy =(I)
(1) Library	2,165,000	9/27/11	150,000	34,345	500	184,845	184,345	500
(2) 2012 Series B - refunding 07A	1,130,000	8/8/12	115,000	33,900	500	149,400	115,000	34,400
(3) 2011 Series B - refunding 02/05	1,740,000	9/27/11	280,000	14,315	500	294,815	40,000	254,815
(4) 2010 Brick St B	2,325,000	9/27/11	50,000	69,250	500	119,750	119,250	500
(5) 2010A - Endloader	80,000	12/20/11	20,000	480	500	20,980	0	20,980
(6) Aquatic Center	3,500,000	8/18/12	55,000	88,438	500	143,938	143,938	0
(7) 97 SRF	309,000	6/26/97	15,000	1,380	23	16,403	16,403	0
(8) 2013 Water Revenue	1,400,000	6/25/13	60,000	34,381	500	94,881	94,881	0
(9) 2013 Sewer Revenue	570,000	6/18/13	25,000	15,013	500	40,513	40,513	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			770,000	291,502	4,023	1,065,525	754,330	311,195

NOTICE OF PUBLIC HEARING BUDGET ESTIMATE

FISCAL YEAR BEGINNING JULY 1, 2014 - ENDING JUNE 30, 2015

City of Adel, Iowa

The City Council will conduct a public hearing on the proposed Budget at

on _____ at _____
(Date) xx/xx/xx (hour)

The Budget Estimate Summary of proposed receipts and expenditures is shown below.

Copies of the the detailed proposed Budget may be obtained or viewed at the offices of the Mayor, City Clerk, and at the Library.

The estimated Total tax levy rate per \$1000 valuation on regular property \$ 13.99840

The estimated tax levy rate per \$1000 valuation on Agricultural land is \$ 3.00375

At the public hearing, any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget.

_____ phone number

_____ City Clerk/Finance Officer's NAME

TYPE THE NAME ABOVE. A SIGNATURE IS NOT NECESSARY.

		Budget FY 2015	Re-estimated FY 2014	Actual FY 2013
		(a)	(b)	(c)
Revenues & Other Financing Sources				
Taxes Levied on Property	1	1,633,573	1,659,805	1,677,337
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	3	1,633,573	1,659,805	1,677,337
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	533,138	491,959	495,028
Other City Taxes	6	465,793	421,657	553,943
Licenses & Permits	7	90,450	116,367	86,289
Use of Money and Property	8	52,200	54,543	54,086
Intergovernmental	9	525,470	625,503	564,653
Charges for Fees & Service	10	1,687,507	1,704,407	1,593,948
Special Assessments	11	21,573	21,869	66,146
Miscellaneous	12	23,000	64,679	126,557
Other Financing Sources	13	1,297,256	658,609	6,587,041
Total Revenues and Other Sources	14	6,329,960	5,819,398	11,805,028
Expenditures & Other Financing Uses				
Public Safety	15	930,878	1,068,534	840,179
Public Works	16	399,735	395,887	340,004
Health and Social Services	17	0	0	0
Culture and Recreation	18	610,168	588,832	3,897,030
Community and Economic Development	19	114,028	75,728	110,994
General Government	20	235,586	246,801	167,976
Debt Service	21	913,728	910,259	850,316
Capital Projects	22	623,000	67,429	242,354
Total Government Activities Expenditures	23	3,827,123	3,353,470	6,448,853
Business Type / Enterprises	24	1,479,208	1,523,105	1,390,603
Total ALL Expenditures	25	5,306,331	4,876,575	7,839,456
Transfers Out	26	697,256	658,609	1,181,635
Total ALL Expenditures/Transfers Out	27	6,003,587	5,535,184	9,021,091
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	28	326,373	284,214	2,783,937
Beginning Fund Balance July 1	29	4,159,328	3,875,114	1,091,177
Ending Fund Balance June 30	30	4,485,701	4,159,328	3,875,114