

Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2019 - ENDING JUNE 30, 2020

25-228

Resolution No.: 19-17

The City of: Adel

County Name: DALLAS

Date Budget Adopted: 3/12/2019

(Date) xx/xx/xx

The below-signed certifies that the City Council, on the date stated above, lawfully approved the named resolution adopting a budget for next fiscal year, as summarized on this and the supporting pages. Attached is Long Term Debt Schedule Form 703 which lists any and all of the debt service obligations of the City.

(515) 993-4525

Telephone Number

Brittany Sandquist

Signature

County Auditor Date Stamp

January 1, 2018 Property Valuations

Regular
DEBT SERVICE
Ag Land

With Gas & Electric		Without Gas & Electric	
2a	141,908,535	2b	139,371,665
3a	161,435,311	3b	158,898,441
4a	1,193,093		

Last Official Census

3,682

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	1,149,459	1,128,910	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	48,121	47,261	52	0.33910	
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	466		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	1,197,580	1,176,171			
384.1	3.00375	Ag Land	26	3,584	3,584	63	3.00375	
Total General Fund Tax Levies (25 + 26)			27	1,201,164	1,179,755		Do Not Add	
Special Revenue Levies								
384.8	0.27000	Emergency (if general fund at levy limit)	28	38,315	37,630	64	0.27000	
384.6	Amt Nec	Police & Fire Retirement	29		0		0	
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30	181,618	178,371		1.27982	
Rules	Amt Nec	Other Employee Benefits	31	322,205	316,445		2.27051	
Total Employee Benefit Levies (29,30,31)			32	503,823	494,816	65	3.55033	
Sub Total Special Revenue Levies (28+32)			33	542,138	532,446			
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	
SSMID 8	(A)	(B)	1185		0	###	0	
Total Special Revenue Levies			39	542,138	532,446			
384.4	Amt Nec	Debt Service Levy 76.10(6)	40	323,524	318,440	70	2.00405	
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41		0	71	0	
Total Property Taxes (27+39+40+41)			42	2,066,826	2,030,641	72	14.26348	

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, 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) Number of the resolution adopting the budget has been included at the top of this form.
- 6) The budget file uploaded to the SUBMIT Area matched the paper copy certified by the city to this office.
- 7) The long term debt schedule (Form 703) shows sufficient payment amounts to pay the G.O. debt certified by the city to this office.

(County Auditor)

CHECK CITY VALUATIONS
Taxable Valuations By Class By Levy Authority
100% Valuations By Class By Levy Authority

Commercial & Industrial Replacement Claim Estimation

This sheet has been designed to allow each city to estimate the amount of property tax reimbursement that will be received from the State for each fund.

The City of Adel

		(A) Commercial - Non-TIF	(B) Commerical - TIF	(C) Industrial - Non-TIF	(D) Industrial - TIF
1	Taxable	31,237,098	5,758,179	5,525,589	1,088,223
2	100% Assessed	35,347,681	5,758,179	6,260,457	1,088,223

REPLACEMENT \$		FILLS TO:
3	General Fund	\$36,802 REVENUES, LINE 18, COL (C)
4	Special Fund	\$16,660 REVENUES, LINE 18, COL (D)
5	Debt Fund	\$8,739 REVENUES, LINE 18, COL (F)
6	Capital Reserve Fund	\$0 REVENUES, LINE 18, COL (G)

REPLACEMENT PAYMENT PERCENTAGE

Beginning in FY 2017-2018, the amount of commercial & industrial replacement payments paid by the State of Iowa to local governments becomes limited by the total amount of payments made in FY 2016-2017. This limitation of total dollars available for repayment of commercial & industrial replacement claims may cause all payments to local governments to be pro-rated. The amount of proration necessary for the budget year will not be known until August, but the dropdown below will allow the estimated commercial & industrial replacement payments to be reduced by a selected proration percentage.

To reduce that estimated amount of commercial & industrial replacement payment budgeted for the coming fiscal year, complete an esitimation of the replacement payment above. Once complete, select a proration percentage from the list below. The proration percentage will limit the amount of estimated replacement payment budgeted. This will hopefully prevent an over estimation in the budget year revenues.

96%
 95%
 94%
 93%
 92%
 91%
 90%

* Please input the amount of revenue being received from any grants or reimbursements from the State of Iowa, excluding the replacement amounts on lines 3 through 6 above. Separate the revenues by fund receiving the money.

	(A) General	(B) Special Revenue	(C) TIF Sp. Revenue	(D) Debt Service	(E) Capital Projects	(F) Proprietary
Other State Grants & Reimbursements	18					

Commercial & Industrial Replacement Claim Estimation

For SSMIDs

The City of Adel

SSMID 1		(A) Commercial - Reg	(B) Industrial - Reg	Replacement \$
1	Taxable			
2	Assessed			\$0

SSMID 2		(A) Commercial - Reg	(B) Industrial - Reg	Replacement \$
1	Taxable			
2	Assessed			\$0

SSMID 3		(A) Commercial - Reg	(B) Industrial - Reg	Replacement \$
1	Taxable			
2	Assessed			\$0

SSMID 4		(A) Commercial - Reg	(B) Industrial - Reg	Replacement \$
1	Taxable			
2	Assessed			\$0

SSMID 5		(A) Commercial - Reg	(B) Industrial - Reg	Replacement \$
1	Taxable			
2	Assessed			\$0

SSMID 6		(A) Commercial - Reg	(B) Industrial - Reg	Replacement \$
1	Taxable			
2	Assessed			\$0

SSMID 7		(A) Commercial - Reg	(B) Industrial - Reg	Replacement \$
1	Taxable			
2	Assessed			\$0

SSMID 8		(A) Commercial - Reg	(B) Industrial - Reg	Replacement \$
1	Taxable			
2	Assessed			\$0

REPLACEMENT \$		
1	Special Fund	\$0

Fund Balance Worksheet for City of

Adel

(1) *Annual Report FY 2018		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)
Beginning Fund Balance July 1 (pg 5, line 134) *	1	1,161,550	607,502	51,368	20,047	1,840,356	0	3,680,823	2,054,035	5,734,858
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	2,868,194	1,419,882	633,628	1,015,332	201,956	0	6,138,992	6,153,327	12,292,319
Actual Expenditures Except End Bal (pg 9, line 136) *	3	2,262,305	1,332,514	647,348	992,771	1,454,647	0	6,689,585	6,172,018	12,861,603
Ending Fund Balance June 30 (pg 9, line 147) *	4	1,767,439	694,870	37,648	42,608	587,665	0	3,130,230	2,035,344	5,165,574
(2) ** Re-Estimated FY 2019		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
Beginning Fund Balance	5	1,767,439	694,870	37,648	42,608	587,665	0	3,130,230	2,035,344	5,165,574
Re-Est Revenues	6	2,360,738	1,737,648	641,069	975,977	23,403	0	5,738,835	14,728,085	20,466,920
Re-Est Expenditures	7	2,654,752	1,536,798	641,069	968,168	658,403	0	6,459,190	14,527,960	20,987,150
Ending Fund Balance	8	1,473,425	895,720	37,648	50,417	-47,335	0	2,409,875	2,235,469	4,645,344
(3) ** Budget FY 2020		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
Beginning Fund Balance	9	1,473,425	895,720	37,648	50,417	-47,335	0	2,409,875	2,235,469	4,645,344
Revenues	10	2,398,367	1,705,245	565,455	982,832	15,554	0	5,667,453	22,671,456	28,338,909
Expenditures	11	2,428,013	1,496,120	565,455	974,093	435,126	0	5,898,807	21,823,737	27,722,544
Ending Fund Balance	12	1,443,779	1,104,845	37,648	59,156	-466,907	0	2,178,521	3,083,188	5,261,709

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

2018

** 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

	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 <u>Support of a Local Emerg.Mgmt.Comm.</u>	0	0
3 TOTAL FOR FISCAL YEAR 2018	0	0

RE-ESTIMATED EXPENDITURES SCHEDULE PAGE 1

RE-ESTIMATED Fiscal Year Ending

2019

Fiscal Years

GOVERNMENT ACTIVITIES		GENERAL	SPECIAL	TIF	DEBT	CAPITAL	PERMANENT	PROPRIETARY	RE-ESTIMATED	ACTUAL
(A)	(B)	(C)	REVENUE	SPECIAL	SERVICE	PROJECTS	(H)	(I)	2019	2018
			(D)	REVENUES	(F)	(G)			(J)	(K)
PUBLIC SAFETY										
Police Department/Crime Prevention	1	774,957	293,418						1,068,375	956,285
Jail	2								0	0
Emergency Management	3								0	0
Flood Control	4								0	0
Fire Department	5	82,700	19,337						102,037	77,756
Ambulance	6								0	0
Building Inspections	7	103,413	8,496						111,909	118,912
Miscellaneous Protective Services	8								0	0
Animal Control	9	2,000							2,000	268
Other Public Safety	10								0	0
TOTAL (lines 1 - 10)	11	963,070	321,251				0		1,284,321	1,153,221
PUBLIC WORKS										
Roads, Bridges, & Sidewalks	12		507,587						507,587	452,967
Parking - Meter and Off-Street	13								0	0
Street Lighting	14	53,000							53,000	45,780
Traffic Control and Safety	15	650							650	526
Snow Removal	16		50,000						50,000	44,707
Highway Engineering	17								0	0
Street Cleaning	18								0	0
Airport (if not Enterprise)	19								0	0
Garbage (if not Enterprise)	20								0	0
Other Public Works	21								0	0
TOTAL (lines 12 - 21)	22	53,650	557,587				0		611,237	543,980
HEALTH & SOCIAL SERVICES										
Welfare Assistance	23								0	0
City Hospital	24								0	0
Payments to Private Hospitals	25								0	0
Health Regulation and Inspection	26								0	0
Water, Air, and Mosquito Control	27								0	0
Community Mental Health	28								0	0
Other Health and Social Services	29								0	0
TOTAL (lines 23 - 29)	30	0	0				0		0	0
CULTURE & RECREATION										
Library Services	31	250,786	53,760						304,546	287,968
Museum, Band and Theater	32	10,000							10,000	11,624
Parks	33	331,907	31,212						363,119	258,994
Recreation	34	134,543	41,376						175,919	115,833
Cemetery	35	30,531	7,547						38,078	32,109
Community Center, Zoo, & Marina	36								0	0
Other Culture and Recreation	37	233,639	41,935						275,574	230,855
TOTAL (lines 31 - 37)	38	991,406	175,830				0		1,167,236	937,383

RE-ESTIMATED EXPENDITURES SCHEDULE PAGE 2

RE-ESTIMATED

Fiscal Year Ending

2019

Fiscal Years

GOVERNMENT ACTIVITIES CONT.		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	RE-ESTIMATED 2019	ACTUAL 2018
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
COMMUNITY & ECONOMIC DEVELOPMENT										
Community Beautification	39								0	0
Economic Development	40								0	0
Housing and Urban Renewal	41								0	0
Planning & Zoning	42	103,413	8,496						111,909	100,203
Other Com & Econ Development	43								0	0
	44									
TOTAL (lines 39 - 44)	45	103,413	8,496	0			0		111,909	100,203
GENERAL GOVERNMENT										
Mayor, Council, & City Manager	46	27,024	5,869						32,893	33,159
Clerk, Treasurer, & Finance Adm.	47	24,192	9,877						34,069	28,712
Elections	48								0	2,376
Legal Services & City Attorney	49	75,000							75,000	74,112
City Hall & General Buildings	50	105,500							105,500	7,834
Tort Liability	51	4,838							4,838	4,500
Other General Government	52	75,739							75,739	78,287
TOTAL (lines 46 - 52)	53	312,293	15,746	0			0		328,039	228,980
DEBT SERVICE					968,168				968,168	992,771
Gov Capital Projects	55	208,938				635,000			843,938	1,301,061
TIF Capital Projects	56								0	0
TOTAL CAPITAL PROJECTS	57	208,938	0	0		635,000	0		843,938	1,301,061
TOTAL Governmental Activities Expenditures (lines 11+22+30+38+44+52+53+54)	58	2,632,770	1,078,910	0	968,168	635,000	0		5,314,848	5,257,599
BUSINESS TYPE ACTIVITIES										
Proprietary: Enterprise & Budgeted ISF										
Water Utility	59							785,541	785,541	621,581
Sewer Utility	60							618,736	618,736	499,946
Electric Utility	61								0	0
Gas Utility	62								0	0
Airport	63								0	268
Landfill/Garbage	64							336,000	336,000	297,060
Transit	65								0	0
Cable TV, Internet & Telephone	66								0	0
Housing Authority	67								0	0
Storm Water Utility	68							123,895	123,895	59,539
Other Business Type (city hosp., ISF, parking, etc.)	69								0	-268
Enterprise DEBT SERVICE	70							1,450,010	1,450,010	2,023,684
Enterprise CAPITAL PROJECTS	71							11,101,778	11,101,778	2,647,147
Enterprise TIF CAPITAL PROJECTS	72								0	0
TOTAL BUSINESS TYPE EXPENDITURES (lines 56 - 68)	73							14,415,960	14,415,960	6,148,957
TOTAL ALL EXPENDITURES (lines 58+74)	74	2,632,770	1,078,910	0	968,168	635,000	0	14,415,960	19,730,808	11,406,556
Regular Transfers Out	75	21,982	457,888			23,403		112,000	615,273	807,699
Internal TIF Loan Transfers Out	76			641,069					641,069	647,348
Total ALL Transfers Out	77	21,982	457,888	641,069	0	23,403	0	112,000	1,256,342	1,455,047
Total Expenditures and Other Fin Uses (lines 73+74)	78	2,654,752	1,536,798	641,069	968,168	658,403	0	14,527,960	20,987,150	12,861,603
Ending Fund Balance June 30	79	1,473,425	895,720	37,648	50,417	-47,335	0	2,235,469	4,645,344	5,165,574

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

2019

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 2019 (J)	ACTUAL 2018 (K)
REVENUES & OTHER FINANCING SOURCES										
Taxes Levied on Property	1	1,073,155	490,530		296,738				1,860,423	1,853,573
Less: Uncollected Property Taxes - Levy Year	2								0	0
Net Current Property Taxes (line 1 minus line 2)	3	1,073,155	490,530		296,738	0			1,860,423	1,853,573
Delinquent Property Taxes	4								0	0
TIF Revenues	5			641,069					641,069	633,628
Other City Taxes:										
Utility Tax Replacement Excise Taxes	6	21,799	9,991		5,119	0			36,909	0
Utility franchise tax (Iowa Code Chapter 364.2)	7								0	0
Parimutuel wager tax	8								0	0
Gaming wager tax	9								0	0
Mobile Home Taxes	10								0	2,748
Hotel/Motel Taxes	11								0	0
Other Local Option Taxes	12		600,000						600,000	476,425
Subtotal - Other City Taxes (lines 6 thru 12)	13	21,799	609,991		5,119	0			636,909	479,173
Licenses & Permits	14	304,300							304,300	625,038
Use of Money & Property	15	64,650							64,650	90,934
Intergovernmental:										
Federal Grants & Reimbursements	16								0	0
Road Use Taxes	17		436,317						436,317	484,793
Other State Grants & Reimbursements	18	33,255	15,244	0	7,809	0		0	56,308	0
Local Grants & Reimbursements	19	159,824							159,824	140,232
Subtotal - Intergovernmental (lines 16 thru 19)	20	193,079	451,561	0	7,809	0		0	652,449	625,025
Charges for Fees & Service:										
Water Utility	21							1,117,371	1,117,371	1,049,494
Sewer Utility	22							948,462	948,462	958,394
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							347,000	347,000	313,591
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							258,562	258,562	191,331
Other Fees & Charges for Service	33	256,700						256,700	256,700	276,472
Subtotal - Charges for Service (lines 21 thru 33)	34	256,700	0		0	0	0	2,671,395	2,928,095	2,789,282
Special Assessments	35					23,403			23,403	113,311
Miscellaneous	36	32,135	10,455						42,590	99,555
Other Financing Sources:										
Regular Operating Transfers In	37	276,371	150,111		188,791				615,273	807,699
Internal TIF Loan Transfers In	38	138,549	25,000		477,520				641,069	647,348
Subtotal ALL Operating Transfers In	39	414,920	175,111	0	666,311	0	0	0	1,256,342	1,455,047
Proceeds of Debt (Excluding TIF Internal Borrowing)	40							12,056,690	12,056,690	3,527,753
Proceeds of Capital Asset Sales	41							0	0	0
Subtotal-Other Financing Sources (lines 36 thru 39)	42	414,920	175,111	0	666,311	0	0	12,056,690	13,313,032	4,982,800
Total Revenues except for beginning fund balance (lines 3, 4, 5, 12, 13, 14, 19, 33, 34, 35, & 39)	43	2,360,738	1,737,648	641,069	975,977	23,403	0	14,728,085	20,466,920	12,292,319
Beginning Fund Balance July 1	44	1,767,439	694,870	37,648	42,608	587,665	0	2,035,344	5,185,574	5,734,858
TOTAL REVENUES & BEGIN BALANCE (lines 41+42)	45	4,128,177	2,432,518	678,717	1,018,585	611,068	0	16,763,429	25,632,494	18,027,177

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2020

Fiscal Years

GOVERNMENT ACTIVITIES		GENERAL	SPECIAL	TIF	DEBT	CAPITAL	PERMANENT	PROPRIETARY	BUDGET	RE-ESTIMATED	ACTUAL
(A)	(B)	(C)	REVENUES	SPECIAL	SERVICE	PROJECTS	(H)	(I)	2020	2019	2018
			(D)	REVENUES	(F)	(G)			(J)	(K)	(L)
				(E)							
PUBLIC SAFETY											
Police Department/Crime Prevention	1	771,103	330,219						1,101,322	1,068,375	956,285
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	88,159	9,192						97,351	102,037	77,756
Ambulance	6								0	0	0
Building Inspections	7	84,325	8,815						93,140	111,909	118,912
Miscellaneous Protective Services	8								0	0	0
Animal Control	9	2,000							2,000	2,000	268
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	945,587	348,226				0		1,293,813	1,284,321	1,153,221
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12		405,049						405,049	507,587	452,967
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	55,000							55,000	53,000	45,780
Traffic Control and Safety	15	650							650	650	526
Snow Removal	16		50,000						50,000	50,000	44,707
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								0	0	0
TOTAL (lines 12 - 21)	22	55,650	455,049				0		510,699	611,237	543,980
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	265,454	55,215						320,669	304,546	287,968
Museum, Band and Theater	32	10,000							10,000	10,000	11,624
Parks	33	229,333	29,785						259,118	363,119	258,994
Recreation	34	151,428	32,113						183,541	175,919	115,833
Cemetery	35	32,869	7,021						39,890	38,078	32,109
Community Center, Zoo, & Marina	36								0	0	0
Other Culture and Recreation	37	255,534	35,982						291,516	275,574	230,855
TOTAL (lines 31 - 37)	38	944,618	160,116				0		1,104,734	1,167,236	937,383

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2020

Fiscal Years

GOVERNMENT ACTIVITIES CONT.		GENERAL	SPECIAL	TIF	DEBT	CAPITAL	PERMANENT	PROPRIETARY	BUDGET	RE-ESTIMATED	ACTUAL
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	2020	2019	2018
									(J)	(K)	(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	84,324	8,815						93,139	111,909	100,203
Other Com & Econ Development	43								0	0	0
	44										
TOTAL (lines 39 - 44)	45	84,324	8,815	0			0		93,139	111,909	100,203
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46	27,898	6,052						33,950	32,893	33,159
Clerk, Treasurer, & Finance Adm.	47	26,395	10,288						36,683	34,069	28,712
Elections	48	3,000							3,000	0	2,376
Legal Services & City Attorney	49	80,000							80,000	75,000	74,112
City Hall & General Buildings	50	6,500							6,500	105,500	7,834
Tort Liability	51	5,429							5,429	4,838	4,500
Other General Government	52	105,198							105,198	75,739	78,287
TOTAL (lines 46 - 52)	53	254,420	16,340	0			0		270,760	328,039	228,980
DEBT SERVICE											
	54				974,093				974,093	968,168	992,771
Gov Capital Projects	55	136,000				416,000			552,000	843,938	1,301,061
TIF Capital Projects	56								0	0	0
TOTAL CAPITAL PROJECTS	57	136,000	0	0		416,000	0		552,000	843,938	1,301,061
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58	2,420,599	988,546	0	974,093	416,000	0		4,799,238	5,314,848	5,257,599
BUSINESS TYPE ACTIVITIES											
Proprietary: Enterprise & Budgeted ISF											
Water Utility	59							754,315	754,315	785,541	621,581
Sewer Utility	60							626,668	626,668	618,736	499,946
Electric Utility	61							0	0	0	0
Gas Utility	62							0	0	0	0
Airport	63							0	0	0	268
Landfill/Garbage	64							377,000	377,000	336,000	297,060
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							129,083	129,083	123,895	59,539
Other Business Type (city hosp., ISF, parking, etc.)	69							0	0	0	-268
Enterprise DEBT SERVICE	70							471,671	471,671	1,450,010	2,023,684
Enterprise CAPITAL PROJECTS	71							19,450,000	19,450,000	11,101,778	2,647,147
Enterprise TIF CAPITAL PROJECTS	72							0	0	0	0
TOTAL Business Type Expenditures (lines 59 - 73)	73							21,808,737	21,808,737	14,415,960	6,148,957
TOTAL ALL EXPENDITURES (lines 58+74)	74	2,420,599	988,546	0	974,093	416,000	0	21,808,737	26,607,975	19,730,808	11,406,556
Regular Transfers Out	75	7,414	507,574			19,126		15,000	549,114	615,273	807,699
Internal TIF Loan / Repayment Transfers Out	76			565,455					565,455	641,069	647,348
Total ALL Transfers Out	77	7,414	507,574	565,455	0	19,126	0	15,000	1,114,569	1,256,342	1,455,047
Total Expenditures & Fund Transfers Out (lines 75+78)	78	2,428,013	1,496,120	565,455	974,093	435,126	0	21,823,737	27,722,544	20,987,150	12,861,603
Ending Fund Balance June 30	79	1,443,779	1,104,845	37,648	59,156	-466,907	0	3,083,188	5,261,709	4,645,344	5,165,574

* 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

2020

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2020 (J)	RE-ESTIMATED 2019 (K)	ACTUAL 2018 (L)
REVENUES & OTHER FINANCING SOURCES											
Taxes Levied on Property	1	1,179,755	532,446		318,440	0			2,030,641	1,860,423	1,853,573
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	1,179,755	532,446		318,440	0			2,030,641	1,860,423	1,853,573
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5			565,455					565,455	641,069	633,628
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	21,409	9,692		5,084	0			36,185	36,909	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	2,748
Hotel/Motel Taxes	11								0	0	0
Other Local Option Taxes	12		675,000						675,000	600,000	476,425
Subtotal - Other City Taxes (lines 6 thru 12)	13	21,409	684,692		5,084	0			711,185	636,909	479,173
Licenses & Permits	14	185,450							185,450	304,300	625,038
Use of Money & Property	15	77,250							77,250	64,650	90,934
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		439,999						439,999	436,317	484,793
Other State Grants & Reimbursements	18	36,802	16,660	0	8,739	0		0	62,201	56,308	0
Local Grants & Reimbursements	19	160,164							160,164	159,824	140,232
Subtotal - Intergovernmental (lines 16 thru 19)	20	196,966	456,659	0	8,739	0		0	662,364	652,449	625,025
Charges for Fees & Service:											
Water Utility	21							1,481,093	1,481,093	1,117,371	1,049,494
Sewer Utility	22							1,083,574	1,083,574	948,462	958,394
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							382,000	382,000	347,000	313,591
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							274,789	274,789	258,562	191,331
Other Fees & Charges for Service	33	267,300							267,300	256,700	276,472
Subtotal - Charges for Service (lines 21 thru 33)	34	267,300	0		0	0	0	3,221,456	3,488,756	2,928,095	2,789,282
Special Assessments	35					15,554			15,554	23,403	113,311
Miscellaneous	36	31,685	6,000						37,685	42,590	99,555
Other Financing Sources:											
Regular Operating Transfers In	37	402,552	25,448		121,114				549,114	615,273	807,699
Internal TIF Loan Transfers In	38	36,000			529,455				565,455	641,069	647,348
Subtotal ALL Operating Transfers In	39	438,552	25,448	0	650,569	0	0	0	1,114,569	1,256,342	1,455,047
Proceeds of Debt (Excluding TIF Internal Borrowing)	40							19,450,000	19,450,000	12,056,690	3,527,753
Proceeds of Capital Asset Sales	41								0	0	0
Subtotal-Other Financing Sources (lines 38 thru 40)	42	438,552	25,448	0	650,569	0	0	19,450,000	20,564,569	13,313,032	4,982,800
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43	2,398,367	1,705,245	565,455	982,832	15,554	0	22,671,456	28,338,909	20,466,920	12,292,319
Beginning Fund Balance July 1	44	1,473,425	895,720	37,648	50,417	-47,335	0	2,235,469	4,645,344	5,165,574	5,734,858
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	3,871,792	2,600,965	603,103	1,033,249	-31,781	0	24,906,925	32,984,253	25,632,494	18,027,177

CITY OF

Adel

Department of Management

ADOPTED BUDGET SUMMARY

YEAR ENDED JUNE 30, 2020

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2020 (J)	RE-ESTIMATED 2019 (K)	ACTUAL 2018 (L)
Revenues & Other Financing Sources											
Taxes Levied on Property	1	1,179,755	532,446		318,440	0			2,030,641	1,860,423	1,853,573
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	1,179,755	532,446		318,440	0			2,030,641	1,860,423	1,853,573
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			565,455					565,455	641,069	633,628
Other City Taxes	6	21,409	684,692		5,084	0			711,185	636,909	479,173
Licenses & Permits	7	185,450	0					0	185,450	304,300	625,038
Use of Money and Property	8	77,250	0	0	0	0	0	0	77,250	64,650	90,934
Intergovernmental	9	196,966	456,659	0	8,739	0		0	662,364	652,449	625,025
Charges for Fees & Service	10	267,300	0		0	0	0	3,221,456	3,488,756	2,928,095	2,789,282
Special Assessments	11	0	0		0	15,554		0	15,554	23,403	113,311
Miscellaneous	12	31,685	6,000		0	0	0	0	37,685	42,590	99,555
Sub-Total Revenues	13	1,959,815	1,679,797	565,455	332,263	15,554	0	3,221,456	7,774,340	7,153,888	7,309,519
Other Financing Sources:											
Total Transfers In	14	438,552	25,448	0	650,569	0	0	0	1,114,569	1,256,342	1,455,047
Proceeds of Debt	15	0	0	0	0	0		19,450,000	19,450,000	12,056,690	3,527,753
Proceeds of Capital Asset Sales	16	0	0	0	0	0	0	0	0	0	0
Total Revenues and Other Sources	17	2,398,367	1,705,245	565,455	982,832	15,554	0	22,671,456	28,338,909	20,466,920	12,292,319
Expenditures & Other Financing Uses											
Public Safety	18	945,587	348,226	0			0		1,293,813	1,284,321	1,153,221
Public Works	19	55,650	455,049	0			0		510,699	611,237	543,980
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	944,618	160,116	0			0		1,104,734	1,167,236	937,383
Community and Economic Development	22	84,324	8,815	0			0		93,139	111,909	100,203
General Government	23	254,420	16,340	0			0		270,760	328,039	228,980
Debt Service	24	0	0	0	974,093		0		974,093	968,168	992,771
Capital Projects	25	136,000	0	0		416,000	0		552,000	843,938	1,301,061
Total Government Activities Expenditures	26	2,420,599	988,546	0	974,093	416,000	0		4,799,238	5,314,848	5,257,599
Business Type Proprietary: Enterprise & ISF	27							21,808,737	21,808,737	14,415,960	6,148,957
Total Gov & Bus Type Expenditures	28	2,420,599	988,546	0	974,093	416,000	0	21,808,737	26,607,975	19,730,808	11,406,556
Total Transfers Out	29	7,414	507,574	565,455	0	19,126	0	15,000	1,114,569	1,256,342	1,455,047
Total ALL Expenditures/Fund Transfers Out	30	2,428,013	1,496,120	565,455	974,093	435,126	0	21,823,737	27,722,544	20,987,150	12,861,603
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31										
	32	-29,646	209,125	0	8,739	-419,572	0	847,719	616,365	-520,230	-569,284
Beginning Fund Balance July 1	33	1,473,425	895,720	37,648	50,417	-47,335	0	2,235,469	4,645,344	5,165,574	5,734,858
Ending Fund Balance June 30	34	1,443,779	1,104,845	37,648	59,156	-466,907	0	3,083,188	5,261,709	4,645,344	5,165,574

LONG TERM DEBT SCHEDULE
GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS
PAGE 1

City Name: AdelFiscal Year
2020

Debt Name (A)	Amount of Issue (B)	Type of Debt Obligation (C)	Date Certified to County Auditor (D)	Debt Resolution Number (E)	Principal Due FY 2020 (F)	Interest Due FY 2020 +(G)	Bond Reg./ Paying Agent Fees Due FY 2020 +(H)	Total Obligation Due FY 2020 =(I)	Paid from Funds OTHER THAN Current Year Debt Service Taxes =-(J)	Amount Paid Current Year Debt Service Levy =(K)
(1) Library	2,165,000	GO	09/21/2011	11-55	150,000	22,005	500	172,505	172,005	500
(2) 2012 Series B-Refunding 07A	1,130,000	GO	08/02/2012	12-45	205,000	12,450	500	217,950	100,000	117,950
(3) Aquatic Center	3,500,000	GO	08/02/2012	12-47	85,000	83,488	500	168,988	101,988	67,000
(4) 2014 Fire Truck	440,000	GO	07/01/2014	14-26	45,000	7,300	500	52,800		52,800
(5) 2017 GO Capital Loan Notes	3,935,000	GO	06/13/17	17-40	265,000	96,350	500	361,850	276,576	85,274
(6) 2013 Water Revenue	1,400,000	NON - GO	06/25/13	13-33	65,000	21,938	500	87,438	87,438	0
(7) USDA #1 - Main Street Sewer	1,163,000	NON - GO	02/28/18	18-11	19,722	22,566		42,288	42,288	0
(8) USDA #2 - Storm Water Utility Improvements	1,635,000	NON - GO	NA	18-95	54,558	64,362		118,920	118,920	0
(9) USDA #4 - East Annex Sewer Extension	6,041,000	NON - GO	NA	NA	45,566	71,512		117,078	117,078	0
(10)		NO SELECTION						0		0
(11)		NO SELECTION						0		0
(12)		NO SELECTION						0		0
(13)		NO SELECTION						0		0
(14)		NO SELECTION						0		0
(15)		NO SELECTION						0		0
(16)		NO SELECTION						0		0
(17)		NO SELECTION						0		0
(18)		NO SELECTION						0		0
(19)		NO SELECTION						0		0
(20)		NO SELECTION						0		0
(21)		NO SELECTION						0		0
(22)		NO SELECTION						0		0
(23)		NO SELECTION						0		0
(24)		NO SELECTION						0		0
(25)		NO SELECTION						0		0
(26)		NO SELECTION						0		0
(27)		NO SELECTION						0		0
(28)		NO SELECTION						0		0
(29)		NO SELECTION						0		0
(30)		NO SELECTION						0		0
TOTALS					934,846	401,971	3,000	1,339,817	1,016,293	323,524

ERRORS LISTING PAGE SCROLL TO VIEW ALL ERROR MESSAGES (You may also print this page)

CONGRATULATIONS! THE BUDGET FILE CONTAINS NO ERRORS IN THE FOUR CATEGORIES

(1) OPERATING TRANSFERS IN / OPERATING TRANSFERS OUT COMPARISONS

(2) ENDING YEAR FUND BALANCE / BEGINNING YEAR FUND BALANCE COMPARISONS

0
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0

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(3) AN ERROR MESSAGE APPEARS IN RED BELOW IF THE BUDGET DOES NOT CONTAIN ALL 3 YEARS OF DATA

(4) AN ERROR MESSAGE APPEARS IN RED BELOW IF A "DEBT TYPE" WAS NOT SELECTED ON THE LT DEBT TAB.