

18-153

Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2013 - ENDING JUNE 30, 2014

The City of: Aurelia County Name: CHEROKEE Date Budget Adopted: 03/04/13
(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.

712-434-2025
Telephone Number

Signature

County Auditor Date Stamp

January 1, 2012 Property Valuations

Last Official Census

Regular	2a	With Gas & Electric	2b	Without Gas & Electric		1,036
Debt Service Value	3a	24,391,754	3b	24,289,054		
Ag Land	4a	223,785				

TAXES LEVIED

Code	Dollar	Purpose	(A)	(B)	(C)
Sec.	Limit		Request with Utility Replacement	Property Taxes Levied	Rate
384.1	8.10000	Regular General levy	197,573	196,741	8.10000
-384		Non-Voted Other Permissible Levies			
12(8)	0.67500	Contract for use of Bridge		0	0.00000
12(10)	0.95000	Opr & Maint publicly owned Transit		0	0.00000
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center		0	0.00000
12(12)	0.13500	Opr & Maint of City owned Civic Center	3,293	3,279	0.13500
12(13)	0.06750	Planning a Sanitary Disposal Project		0	0.00000
12(14)	0.27000	Aviation Authority (under sec.330A.15)		0	0.00000
12(16)	0.06750	Levee Impr. fund in special charter city		0	0.00000
12(18)	Amt Nec	Liability, property & self insurance costs	23,750	23,650	0.97369
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.		0	0.00000
-384		Voted Other Permissible Levies			
12(1)	0.13500	Instrumental/Vocal Music Groups		0	0.00000
12(2)	0.81000	Memorial Building		0	0.00000
12(3)	0.13500	Symphony Orchestra		0	0.00000
12(4)	0.27000	Cultural & Scientific Facilities		0	0.00000
12(5)	As Voted	County Bridge		0	0.00000
12(6)	1.35000	Missi or Missouri River Bridge Const.		0	0.00000
12(9)	0.03375	Aid to a Transit Company		0	0.00000
12(17)	0.20500	Maintain Institution received by gift/devise		0	0.00000
12(19)	1.00000	City Emergency Medical District		0	0.00000
12(21)	0.27000	Support Public Library		0	0.00000
28E.22	1.50000	Unified Law Enforcement		0	0.00000
Total General Fund Regular Levies (5 thru 24)			224,616	223,670	
384.1	3.00375	Ag Land	672	672	3.00375
Total General Fund Tax Levies (25 + 26)			225,288	224,342	Do Not Add
Special Revenue Levies					
384.8	0.27000	Emergency (if general fund at levy limit)	4,750	4,730	0.19474
384.6	Amt Nec	Police & Fire Retirement		0	0.00000
	Amt Nec	FICA & IPERS (if general fund at levy limit)	18,400	18,323	0.75435
Rules	Amt Nec	Other Employee Benefits	9,800	9,759	0.40178
Total Employee Benefit Levies (29,30,31)			28,200	28,081	1.15613
Sub Total Special Revenue Levies (28+32)			32,950	32,811	
Valuation					
386	As Req	With Gas & Elec	Without Gas & Elec		
	SSMID 1 (A)	(B)		0	0.00000
	SSMID 2 (A)	(B)		0	0.00000
	SSMID 3 (A)	(B)		0	0.00000
	SSMID 4 (A)	(B)		0	0.00000
	SSMID 5 (A)	(B)		0	0.00000
	SSMID 6 (A)	(B)		0	0.00000
	SSMID 7 (A)	(B)		0	0.00000
Total SSMID			0	0	Do Not Add
Total Special Revenue Levies			32,950	32,811	
384.4	Amt Nec	Debt Service Levy 76.10(6)	38,600	38,437	1.58250
384.7	0.67500	Capital Projects (Capital Improv. Reserve)		0	0.00000
Total Property Taxes (27+39+40+41)			296,838	295,590	12.14206

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 **Aurelia**

		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 2012										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	150,935	413,977		14,732	47,704		627,348	597,188	1,224,536
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	285,834	227,417		63,824	3,052		580,127	378,505	958,632
Actual Expenditures Except End Bal (pg 12, line 259) *	3	322,861	157,967		63,863			544,691	414,046	958,737
Ending Fund Balance June 30 (pg 12, line 270) *	4	113,908	483,427	0	14,693	50,756	0	662,784	561,647	1,224,431
(2)										
** Re-Estimated FY 2013										
Beginning Fund Balance	5	113,908	483,427	0	14,693	50,756	0	662,784	561,647	1,224,431
Re-Est Revenues	6	313,821	227,455	0	63,500	0	0	604,776	392,994	997,770
Re-Est Expenditures	7	343,806	124,830	0	63,863	0	0	532,499	452,774	985,273
Ending Fund Balance	8	83,923	586,052	0	14,330	50,756	0	735,061	501,867	1,236,928
(3)										
** Budget FY 2014										
Beginning Fund Balance	9	83,923	586,052	0	14,330	50,756	0	735,061	501,867	1,236,928
Revenues	10	296,983	208,900	0	63,600	0	0	569,483	421,474	990,957
Expenditures	11	379,271	165,375	0	63,600	0	0	608,246	518,248	1,126,494
Ending Fund Balance	12	1,635	629,577	0	14,330	50,756	0	696,298	405,093	1,101,391

* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2012

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

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2014

Fiscal Years

GOVERNMENT ACTIVITIES		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2014	RE-ESTIMATED 2013	ACTUAL 2012
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
PUBLIC SAFETY											
Police Department/Crime Prevention	1	67,652	11,000						78,652	69,300	71,289
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	30,200							30,200	42,500	39,886
Ambulance	6								0	0	0
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	0	0
Animal Control	9	500							500	250	440
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	98,352	11,000	0			0		109,352	112,050	111,615
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	12,000	102,025						114,025	105,086	107,610
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	15,000							15,000	14,200	15,083
Traffic Control and Safety	15	2,900							2,900	180	77
Snow Removal	16		5,000						5,000	1,150	2,612
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	29,900	107,025	0			0		136,925	120,616	125,382
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	49,143	7,500						56,643	54,875	56,052
Museum, Band and Theater	32								0	0	0
Parks	33	16,200	3,200						19,400	17,095	14,425
Recreation	34	55,000	5,350						60,350	47,182	36,732
Cemetery	35	3,200							3,200	3,200	3,200
Community Center, Zoo, & Marina	36	45,276	1,400						46,676	23,710	33,608
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	168,819	17,450	0			0		186,269	146,062	144,017

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2014

Fiscal Years

GOVERNMENT ACTIVITIES CONT.		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2014	RE-ESTIMATED 2013	ACTUAL 2012
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
COMMUNITY & ECONOMIC DEVELOPMENT											
Community Beautification	39	1,000							1,000	6,590	500
Economic Development	40	12,000	25,000						37,000	19,850	15,108
Housing and Urban Renewal	41								0	0	0
Planning & Zoning	42								0	0	0
Other Com & Econ Development	43								0	0	4,500
TOTAL (lines 39 - 44)	45	13,000	25,000	0			0		38,000	26,440	20,108
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46	5,500	400						5,900	2,880	5,801
Clerk, Treasurer, & Finance Adm.	47	40,000	4,500						44,500	38,448	32,156
Elections	48	1,500							1,500	0	1,392
Legal Services & City Attorney	49	9,200							9,200	9,140	5,352
City Hall & General Buildings	50								0	0	0
Tort Liability	51	13,000							13,000	13,000	9,997
Other General Government	52								0	0	0
TOTAL (lines 46 - 52)	53	69,200	4,900	0			0		74,100	63,468	54,698
DEBT SERVICE											
Gov Capital Projects	55				63,600				0	0	0
TIF Capital Projects	56								0	0	0
TOTAL CAPITAL PROJECTS	57	0	0	0			0		0	0	0
TOTAL Government Activities Expenditures <i>(lines 11+22+30+38+45+53+54+57)</i>	58	379,271	165,375	0	63,600	0	0		608,246	532,499	519,683
BUSINESS TYPE ACTIVITIES											
Proprietary: Enterprise & Budgeted ISF											
Water Utility	59							125,000	125,000	129,900	99,779
Sewer Utility	60							110,000	110,000	127,500	99,973
Electric Utility	61							0	0	0	0
Gas Utility	62							0	0	0	0
Airport	63							0	0	0	0
Landfill/Garbage	64							110,800	110,800	96,500	74,609
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							5,500	5,500	2,500	262
Other Business Type (city hosp., ISF, parking, etc.)	69							0	0	0	0
Enterprise DEBT SERVICE	70							70,974	70,974	0	69,287
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							422,274	422,274	356,400	343,910
TOTAL ALL EXPENDITURES (lines 58+74)	74	379,271	165,375	0	63,600	0	0	422,274	1,030,520	888,899	863,593
Regular Transfers Out	75							95,974	95,974	96,374	95,144
Internal TIF Loan / Repayment Transfers Out	76							0	0	0	0
Total ALL Transfers Out	77	0	0	0	0	0	0	95,974	95,974	96,374	95,144
Total Expenditures & Fund Transfers Out (lines 75+78)	78	379,271	165,375	0	63,600	0	0	518,248	1,126,494	985,273	958,737
Ending Fund Balance June 30	79	1,635	629,577	0	14,330	50,756	0	405,093	1,101,391	1,236,928	1,224,431

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

REVENUES DETAIL
Fiscal Year Ending 2014

Fiscal Years

(A)	(B)	(C) GENERAL	(D) SPECIAL REVENUES	(E) TIF SPECIAL REVENUES	(F) DEBT SERVICE	(G) CAPITAL PROJECTS	(H) PERMANENT	(I) PROPRIETARY	(J) BUDGET 2014	(K) RE-ESTIMATED 2013	(L) ACTUAL 2012
REVENUES & OTHER FINANCING SOURCES											
Taxes Levied on Property	1	224,342	32,811		38,437	0			295,590	286,100	276,090
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	224,342	32,811		38,437	0			295,590	286,100	276,090
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	946	139		163	0			1,248	0	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		78,000						78,000	92,480	93,487
Subtotal - Other City Taxes (lines 6 thru 12)	13	946	78,139		163	0			79,248	92,480	93,487
Licenses & Permits	14	2,900							2,900	3,675	3,606
Use of Money & Property	15	33,895	950					3,750	38,595	34,775	21,143
Intergovernmental:											
Federal Grants & Reimbursements	16	10,000							10,000	10,000	0
Road Use Taxes	17		95,000						95,000	97,850	98,266
Other State Grants & Reimbursements	18	1,000							1,000	1,066	1,288
Local Grants & Reimbursements	19	8,000							8,000	7,450	18,200
Subtotal - Intergovernmental (lines 16 thru 19)	20	19,000	95,000	0	0	0		0	114,000	116,366	117,754
Charges for Fees & Service:											
Water Utility	21							125,000	125,000	109,500	117,665
Sewer Utility	22							110,000	110,000	107,500	106,645
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							105,000	105,000	92,500	74,077
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							5,600	5,600	5,420	5,679
Other Fees & Charges for Service	33	7,500						1,150	8,650	27,850	8,867
Subtotal - Charges for Service (lines 21 thru 33)	34	7,500	0		0	0		346,750	354,250	342,770	312,933
Special Assessments	35								0	0	1,509
Miscellaneous	36	8,400	2,000						10,400	25,230	36,966
Other Financing Sources:											
Regular Operating Transfers In	37				25,000			70,974	95,974	96,374	95,144
Internal TIF Loan Transfers In	38								0	0	0
Subtotal ALL Operating Transfers In	39	0	0	0	25,000	0	0	70,974	95,974	96,374	95,144
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	25,000	0	0	70,974	95,974	96,374	95,144
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 42)	43	296,983	208,900	0	63,600	0	0	421,474	990,957	997,770	958,632
Beginning Fund Balance July 1	44	83,923	586,052	0	14,330	50,756	0	501,867	1,236,928	1,224,431	1,224,536
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	380,906	794,952	0	77,930	50,756	0	923,341	2,227,885	2,222,201	2,183,168

CITY OF

Aurelia

ADOPTED BUDGET SUMMARY

YEAR ENDED JUNE 30, 2014

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2014 (J)	RE-ESTIMATED 2013 (K)	ACTUAL 2012 (L)
Revenues & Other Financing Sources											
Taxes Levied on Property	1	224,342	32,811		38,437	0			295,590	286,100	276,090
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	224,342	32,811		38,437	0			295,590	286,100	276,090
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	946	78,139		163	0			79,248	92,480	93,487
Licenses & Permits	7	2,900	0					0	2,900	3,675	3,606
Use of Money and Property	8	33,895	950	0	0	0		3,750	38,595	34,775	21,143
Intergovernmental	9	19,000	95,000	0	0	0		0	114,000	116,366	117,754
Charges for Fees & Service	10	7,500	0		0	0		0	346,750	342,770	312,933
Special Assessments	11	0	0		0	0		0	0	0	1,509
Miscellaneous	12	8,400	2,000		0	0		0	10,400	25,230	36,966
Sub-Total Revenues	13	296,983	208,900	0	38,600	0		350,500	894,983	901,396	863,488
Other Financing Sources:											
Total Transfers In	14	0	0	0	25,000	0		70,974	95,974	96,374	95,144
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
Total Revenues and Other Sources	17	296,983	208,900	0	63,600	0		421,474	990,957	997,770	958,632
Expenditures & Other Financing Uses											
Public Safety	18	98,352	11,000	0			0		109,352	112,050	111,615
Public Works	19	29,900	107,025	0			0		136,925	120,616	125,382
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	168,819	17,450	0			0		186,269	146,062	144,017
Community and Economic Development	22	13,000	25,000	0			0		38,000	26,440	20,108
General Government	23	69,200	4,900	0			0		74,100	63,468	54,698
Debt Service	24	0	0	0	63,600		0		63,600	63,863	63,863
Capital Projects	25	0	0	0		0			0	0	0
Total Government Activities Expenditures	26	379,271	165,375	0	63,600	0			608,246	532,499	519,683
Business Type Proprietary: Enterprise & ISF	27							422,274	422,274	356,400	343,910
Total Gov & Bus Type Expenditures	28	379,271	165,375	0	63,600	0		422,274	1,030,520	888,899	863,593
Total Transfers Out	29	0	0	0	0	0		95,974	95,974	96,374	95,144
Total ALL Expenditures/Fund Transfers Out	30	379,271	165,375	0	63,600	0		518,248	1,126,494	985,273	958,737
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-82,288	43,525	0	0	0		-96,774	-135,537	12,497	-105
Beginning Fund Balance July 1	33	83,923	586,052	0	14,330	50,756	0	501,867	1,236,928	1,224,431	1,224,536
Ending Fund Balance June 30	34	1,635	629,577	0	14,330	50,756	0	405,093	1,101,391	1,236,928	1,224,431

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

City Name: Aurelia

Fiscal Year
2014

Project Name (A)	Amount of Issue (B)	Date Certified to County Auditor (C)	Principal Due FY 2014 (D)	Interest Due FY 2014 +(E)	Bond Reg/Other Fees Due FY 2014 +(F)	Total Obligation Due FY 2014 =(G)	Paid from Funds OTHER THAN Current Year Property Taxes -(H)	Amount Paid by Current Year Debt Service Levy #NAME?
-1 GO Bond - Sewer Improvement	665,000	April, 1999	60,000	3,600		63,600	25,000	38,600
-2 Revenue Bond - Sewer Improvement	516,000	February, 1999	29,000	6,300		35,300	35,300	0
-3 Revenue Bond - Sewer Improvement	205,000	February, 1999	12,000	2,940		14,940	14,940	0
-4 Revenue Bond - Water	349,700	July, 1980	14,044	6,690		20,734	20,734	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			115,044	19,530	0	134,574	95,974	38,600

LONG TERM DEBT SCHEDULE
GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS
PAGE 2

Fiscal Year
2014

City Name: Aurelia

USE THIS PAGE ONLY AFTER FILLING LINES 1 THRU 30 ABOVE.

Project Name (A)	Amount of Issue (B)	Date Certified to County Auditor (C)	Principal Due FY 2014 (D)	Interest Due FY 2014 +(E)	Bond Reg/Other Fees Due FY 2014 +(F)	Total Obligation Due FY 2014 =(G)	Paid from Funds OTHER THAN Current Year Property Taxes -(H)	Amount Paid by Current Year Debt Service Levy #NAME?
-31						0		0
-32						0		0
-33						0		0
-34						0		0
-35						0		0
-36						0		0
-37						0		0
-38						0		0
-39						0		0
-40						0		0
-41						0		0
-42						0		0
-43						0		0
-44						0		0
-45						0		0
-46						0		0
-47						0		0
-48						0		0
-49						0		0
-50						0		0
-51						0		0
-52						0		0
-53						0		0
-54						0		0
-55						0		0
-56						0		0
-57						0		0
-58						0		0
-59						0		0
-60						0		0
			115,044	19,530	0	134,574	95,974	38,600

