

96-919

Adoption of Budget and Certification of City Taxes

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

The City of: Castalia County Name: WINNESHIEK Date Budget Adopted: 03/07/13
(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.

563-532-9764
Telephone Number

Signature

County Auditor Date Stamp:

January 1, 2012 Property Valuations

		With Gas & Electric		Without Gas & Electric		Last Official Census
		2a	2b	3a	3b	173
Regular		2,698,518	2,642,038			
Debt Service Value						
Ag Land		325,875				

TAXES LEVIED

Code Sec.	Dollar Limit	Purpose	(A) Request with		(B) Property Taxes		(C)	
			Utility Replacement		Levied		Rate	
384.1	8.10000	Regular General levy	21,858		21,401		8.10000	43
-384		Non-Voted Other Permissible Levies						
12(8)	0.67500	Contract for use of Bridge			0		0.00000	44
12(10)	0.95000	Opr & Maint publicly owned Transit			0		0.00000	45
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center			0		0.00000	46
12(12)	0.13500	Opr & Maint of City owned Civic Center			0		0.00000	47
12(13)	0.06750	Planning a Sanitary Disposal Project			0		0.00000	48
12(14)	0.27000	Aviation Authority (under sec.330A.15)			0		0.00000	49
12(16)	0.06750	Levee Impr. fund in special charter city			0		0.00000	51
12(18)	Amt Nec	Liability, property & self insurance costs			0		0.00000	52
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.			0		0.00000	465
-384		Voted Other Permissible Levies						
12(1)	0.13500	Instrumental/Vocal Music Groups			0		0.00000	53
12(2)	0.81000	Memorial Building			0		0.00000	54
12(3)	0.13500	Symphony Orchestra			0		0.00000	55
12(4)	0.27000	Cultural & Scientific Facilities			0		0.00000	56
12(5)	As Voted	County Bridge			0		0.00000	57
12(6)	1.35000	Missi or Missouri River Bridge Const.			0		0.00000	58
12(9)	0.03375	Aid to a Transit Company			0		0.00000	59
12(17)	0.20500	Maintain Institution received by gift/devise			0		0.00000	60
12(19)	1.00000	City Emergency Medical District			0		0.00000	466
12(21)	0.27000	Support Public Library			0		0.00000	61
28E.22	1.50000	Unified Law Enforcement			0		0.00000	62
Total General Fund Regular Levies (5 thru 24)			21,858		21,401			
384.1	3.00375	Ag Land	979		979		3.00375	63
Total General Fund Tax Levies (25 + 26)			22,837		22,380		Do Not Add	
Special Revenue Levies								
384.8	0.27000	Emergency (if general fund at levy limit)	0		0		0.00000	64
384.6	Amt Nec	Police & Fire Retirement			0		0.00000	
	Amt Nec	FICA & IPERS (if general fund at levy limit)			0		0.00000	
Rules	Amt Nec	Other Employee Benefits			0		0.00000	
Total Employee Benefit Levies (29,30,31)			0		0		0.00000	65
Sub Total Special Revenue Levies (28+32)			0		0			
Valuation								
386	As Req	With Gas & Elec		Without Gas & Elec				
	SSMID 1 (A)	(B)			0		0.00000	66
	SSMID 2 (A)	(B)			0		0.00000	67
	SSMID 3 (A)	(B)			0		0.00000	68
	SSMID 4 (A)	(B)			0		0.00000	69
	SSMID 5 (A)	(B)			0		0.00000	565
	SSMID 6 (A)	(B)			0		0.00000	566
	SSMID 7 (A)	(B)			0		0.00000	###
Total SSMID			0		0		Do Not Add	
Total Special Revenue Levies			0		0			
384.4	Amt Nec	Debt Service Levy 76.10(6)	0	40	0		0.00000	70
384.7	0.67500	Capital Projects (Capital Improv. Reserve)		41	0		0.00000	71
Total Property Taxes (27+39+40+41)			22,837	42	22,380	72	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.

(County Auditor)

Fund Balance Worksheet for City of **Castalia**

		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	114,180	18,836					133,016	88,470	221,486
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	43,392	10,146					53,538	45,199	98,737
Actual Expenditures Except End Bal (pg 12, line 259) *	3	40,445	11,677					52,122	47,852	99,974
Ending Fund Balance June 30 (pg 12, line 270) *	4	117,127	17,305	0	0	0	0	134,432	85,817	220,249
(2)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Re-Estimated FY 2013										
Beginning Fund Balance	5	117,127	17,305	0	0	0	0	134,432	85,817	220,249
Re-Est Revenues	6	40,002	9,500	0	0	0	0	49,502	51,065	100,567
Re-Est Expenditures	7	48,500	15,500	0	0	0	0	64,000	43,393	107,393
Ending Fund Balance	8	108,629	11,305	0	0	0	0	119,934	93,489	213,423
(3)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2014										
Beginning Fund Balance	9	108,629	11,305	0	0	0	0	119,934	93,489	213,423
Revenues	10	41,027	9,500	0	0	0	0	50,527	51,070	101,597
Expenditures	11	56,300	18,250	0	0	0	0	74,550	43,949	118,499
Ending Fund Balance	12	93,356	2,555	0	0	0	0	95,911	100,610	196,521

* 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 (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)
PUBLIC SAFETY											
Police Department/Crime Prevention	1								0	0	0
Jail	2								0	0	0
Emergency Management	3	1,000							1,000	500	138
Flood Control	4								0	0	0
Fire Department	5								0	0	0
Ambulance	6								0	0	0
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8	1,000							1,000	1,500	0
Animal Control	9								0	0	0
Other Public Safety	10	1,000							1,000	0	615
TOTAL (lines 1 - 10)	11	3,000	0	0			0		3,000	2,000	753
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12		10,000						10,000	10,000	6,998
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		4,500						4,500	0	3,842
Traffic Control and Safety	15		250						250	0	100
Snow Removal	16		1,000						1,000	1,000	737
Highway Engineering	17								0	0	0
Street Cleaning	18		1,500						1,500	4,500	0
Airport (if not Enterprise)	19								0	0	0
Garbage (if not Enterprise)	20	300							300	0	274
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	300	17,250	0			0		17,550	15,500	11,951
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	1,000	1,000						2,000	0	0
Community Mental Health	28								0	0	0
Other Health and Social Services	29	1,000							1,000	2,000	700
TOTAL (lines 23 - 29)	30	2,000	1,000	0			0		3,000	2,000	700
CULTURE & RECREATION											
Library Services	31								0	0	0
Museum, Band and Theater	32								0	0	0
Parks	33	9,000							9,000	9,000	4,753
Recreation	34	1,500							1,500	1,000	3,023
Cemetery	35	1,500							1,500	1,500	1,500
Community Center, Zoo, & Marina	36								0	0	0
Other Culture and Recreation	37	1,500							1,500	1,500	0
TOTAL (lines 31 - 37)	38	13,500	0	0			0		13,500	13,000	9,276

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2014

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 2014 (J)	RE-ESTIMATED 2013 (K)	ACTUAL 2012 (L)
COMMUNITY & ECONOMIC DEVELOPMENT												
Community Beautification	39		500							500	500	1,108
Economic Development	40		500							500	0	0
Housing and Urban Renewal	41									0	0	0
Planning & Zoning	42									0	0	0
Other Com & Econ Development	43		500							500	0	0
TOTAL (lines 39 - 44)	44											
TOTAL (lines 39 - 44)	45		1,500	0	0			0		1,500	500	1,108
GENERAL GOVERNMENT												
Mayor, Council, & City Manager	46		3,500							3,500	3,000	2,839
Clerk, Treasurer, & Finance Adm.	47		10,000							10,000	9,000	8,933
Elections	48		1,500							1,500	0	0
Legal Services & City Attorney	49		1,000							1,000	1,000	1,003
City Hall & General Buildings	50		15,000							15,000	15,000	13,702
Tort Liability	51		5,000							5,000	3,000	1,857
Other General Government	52									0	0	0
TOTAL (lines 46 - 52)	53		36,000	0	0			0		36,000	31,000	28,334
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 <i>(lines 11+22+30+38+45+53+54+57)</i>	58		56,300	18,250	0	0	0	0		74,550	64,000	52,122
BUSINESS TYPE ACTIVITIES Proprietary: Enterprise & Budgeted ISF												
Water Utility	59								20,000	20,000	20,000	26,055
Sewer Utility	60								10,000	10,000	9,444	7,848
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								13,949	13,949	13,949	13,949
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								43,949	43,949	43,393	47,852
TOTAL ALL EXPENDITURES (lines 58+74)	74		56,300	18,250	0	0	0	0	43,949	118,499	107,393	99,974
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+78)	78		56,300	18,250	0	0	0	0	43,949	118,499	107,393	99,974
Ending Fund Balance June 30	79		93,356	2,555	0	0	0	0	100,610	196,521	213,423	220,249

CITY OF Castalia

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 total below will reflect the total amount of Emergency Management Commission support provided by the City.

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

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

REVENUES DETAIL
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)	BUDGET 2014 (J)	RE-ESTIMATED 2013 (K)	ACTUAL 2012 (L)
REVENUES & OTHER FINANCING SOURCES											
Taxes Levied on Property	1	22,380	0		0	0			22,380	21,044	21,327
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	22,380	0		0	0			22,380	21,044	21,327
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	457	0		0	0			457	468	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	17,000							17,000	17,000	17,014
Subtotal - Other City Taxes (lines 6 thru 12)	13	17,457	0		0	0			17,457	17,468	17,014
Licenses & Permits	14	390							390	390	390
Use of Money & Property	15	800						70	870	1,165	1,581
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		9,500						9,500	9,500	10,146
Other State Grants & Reimbursements	18								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	10,146
Charges for Fees & Service:											
Water Utility	21							23,000	23,000	23,000	20,594
Sewer Utility	22							28,000	28,000	28,000	24,543
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							0	0	0	0
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							0	0	0	0
Other Fees & Charges for Service	33							0	0	0	20
Subtotal - Charges for Service (lines 21 thru 33)	34	0	0		0	0		51,000	51,000	51,000	45,157
Special Assessments	35								0	0	0
Miscellaneous	36								0	0	3,122
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
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
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 42)	43	41,027	9,500	0	0	0	0	51,070	101,597	100,567	98,737
Beginning Fund Balance July 1	44	108,629	11,305	0	0	0	0	93,489	213,423	220,249	221,486
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	149,656	20,805	0	0	0	0	144,559	315,020	320,816	320,223

CITY OF **Castalia**

ADOPTED BUDGET SUMMARY

YEAR ENDED JUNE 30, 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	22,380	0		0	0			22,380	21,044	21,327
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	22,380	0		0	0			22,380	21,044	21,327
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	17,457	0		0	0			17,457	17,468	17,014
Licenses & Permits	7	390	0					0	390	390	390
Use of Money and Property	8	800	0	0	0	0	0	70	870	1,165	1,581
Intergovernmental	9	0	9,500	0	0	0		0	9,500	9,500	10,146
Charges for Fees & Service	10	0	0		0	0	0	51,000	51,000	51,000	45,157
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	0	0		0	0	0	0	0	0	3,122
Sub-Total Revenues	13	41,027	9,500	0	0	0	0	51,070	101,597	100,567	98,737
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
Total Revenues and Other Sources	17	41,027	9,500	0	0	0	0	51,070	101,597	100,567	98,737
Expenditures & Other Financing Uses											
Public Safety	18	3,000	0	0			0		3,000	2,000	753
Public Works	19	300	17,250	0			0		17,550	15,500	11,951
Health and Social Services	20	2,000	1,000				0		3,000	2,000	700
Culture and Recreation	21	13,500	0	0			0		13,500	13,000	9,276
Community and Economic Development	22	1,500	0	0			0		1,500	500	1,108
General Government	23	36,000	0	0			0		36,000	31,000	28,334
Debt Service	24	0	0	0	0		0		0	0	0
Capital Projects	25	0	0			0			0	0	0
Total Government Activities Expenditures	26	56,300	18,250	0	0	0	0		74,550	64,000	52,122
Business Type Proprietary: Enterprise & ISF	27							43,949	43,949	43,393	47,852
Total Gov & Bus Type Expenditures	28	56,300	18,250	0	0	0	0	43,949	118,499	107,393	99,974
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	56,300	18,250	0	0	0	0	43,949	118,499	107,393	99,974
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31										
	32	-15,273	-8,750	0	0	0	0	7,121	-16,902	-6,826	-1,237
Beginning Fund Balance July 1	33	108,629	11,305	0	0	0	0	93,489	213,423	220,249	221,486
Ending Fund Balance June 30	34	93,356	2,555	0	0	0	0	100,610	196,521	213,423	220,249

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

City Name: Castalia

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 sewer Utility #1			2,570	6,137		8,707	8,707	0
-2 sewer Utility #2			1,560	3,682		5,242	5,242	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			4,130	9,819	0	13,949	13,949	0

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

Fiscal Year

2014

City Name: Castalia

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
			4,130	9,819	0	13,949	13,949	0

NOTICE OF PUBLIC HEARING BUDGET ESTIMATE

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

City of Castalia, Iowa

The City Council will conduct a public hearing on the proposed Budget at Castalia City Hall
on 03/07/2013 at 6:30 p.m.
(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 \$ 8.10000
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.

563-532-9764
phone number

Chris Bodensteiner
City Clerk/Finance Officer's NAME

		Budget FY 2014	Re-estimated FY 2013	Actual FY 2012
		(a)	(b)	(c)
Revenues & Other Financing Sources				
Taxes Levied on Property	1	22,380	21,044	21,327
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	3	22,380	21,044	21,327
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	0	0	0
Other City Taxes	6	17,457	17,468	17,014
Licenses & Permits	7	390	390	390
Use of Money and Property	8	870	1,165	1,581
Intergovernmental	9	9,500	9,500	10,146
Charges for Fees & Service	10	51,000	51,000	45,157
Special Assessments	11	0	0	0
Miscellaneous	12	0	0	3,122
Other Financing Sources	13	0	0	0
Total Revenues and Other Sources	14	101,597	100,567	98,737
Expenditures & Other Financing Uses				
Public Safety	15	3,000	2,000	753
Public Works	16	17,550	15,500	11,951
Health and Social Services	17	3,000	2,000	700
Culture and Recreation	18	13,500	13,000	9,276
Community and Economic Development	19	1,500	500	1,108
General Government	20	36,000	31,000	28,334
Debt Service	21	0	0	0
Capital Projects	22	0	0	0
Total Government Activities Expenditures	23	74,550	64,000	52,122
Business Type / Enterprises	24	43,949	43,393	47,852
Total ALL Expenditures	25	118,499	107,393	99,974
Transfers Out	26	0	0	0
Total ALL Expenditures/Transfers Out	27	118,499	107,393	99,974
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	28	-16,902	-6,826	-1,237
Beginning Fund Balance July 1	29	213,423	220,249	221,486
Ending Fund Balance June 30	30	196,521	213,423	220,249

RECEIVED

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MAR 21 2014

IOWA DEPT. OF CITY BUDGET AMENDMENT AND CERTIFICATION RESOLUTION
MANAGEMENT

To the Auditor of WINNESHIEK County, Iowa:

The City Council of Castalia in said County/Countries met on 03/03/2014, at the place and hour set in the notice, a copy of which accompanies this certificate and is certified as to publication. Upon taking up the proposed amendment, it was considered and taxpayers were heard for and against the amendment.

The Council, after hearing all taxpayers wishing to be heard and considering the statements made by them, gave final consideration to the proposed amendment(s) to the budget and modifications proposed at the hearing, if any. Thereupon, the following resolution was introduced.

RESOLUTION No. 113

A RESOLUTION AMENDING THE CURRENT BUDGET FOR THE FISCAL YEAR ENDING JUNE 2014
(AS AMENDED LAST ON _____.)

Be it Resolved by the Council of the City of Castalia

Section 1. Following notice published 02/20/2014

and the public hearing held, 03/03/2014 the current budget (as previously amended) is amended as set out herein and in the detail by fund type and activity that supports this resolution which was considered at that hearing:

	Total Budget as certified or last amended	Current Amendment	Total Budget after Current Amendment
Revenues & Other Financing Sources			
Taxes Levied on Property 1	22,380	0	22,380
Less: Uncollected Property Taxes-Levy Year 2	0	0	0
Net Current Property Taxes 3	22,380	0	22,380
Delinquent Property Taxes 4	0	0	0
TIF Revenues 5	0	0	0
Other City Taxes 6	17,457	0	17,457
Licenses & Permits 7	390	0	390
Use of Money and Property 8	870	0	870
Intergovernmental 9	9,500	0	9,500
Charges for Services 10	51,000	0	51,000
Special Assessments 11	0	0	0
Miscellaneous 12	0	0	0
Other Financing Sources 13	0	180,000	180,000
Total Revenues and Other Sources 14	101,597	180,000	281,597
Expenditures & Other Financing Uses			
Public Safety 15	3,000	0	3,000
Public Works 16	17,550	0	17,550
Health and Social Services 17	3,000	0	3,000
Culture and Recreation 18	13,500	0	13,500
Community and Economic Development 19	1,500	0	1,500
General Government 20	36,000	0	36,000
Debt Service 21	0	0	0
Capital Projects 22	0	155,000	155,000
Total Government Activities Expenditures 23	74,550	155,000	229,550
Business Type / Enterprises 24	43,949	0	43,949
Total Gov Activities & Business Expenditures 25	118,499	155,000	273,499
Transfers Out 26	0	25,000	25,000
Total Expenditures/Transfers Out 27	118,499	180,000	298,499
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out Fiscal Year 28	-16,902	0	-16,902
29			
Beginning Fund Balance July 1 30	213,423	0	213,423
Ending Fund Balance June 30 31	196,521	0	196,521

Passed this 3rd day of March 2014
(Day) (Month/Year)

Chris Podemski
Signature
City Clerk/Finance Officer

Margaret A Jones
Signature
Mayor