

# 73-675

## Adoption of Budget and Certification of City Taxes

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

The City of: COIN County Name: PAGE Date Budget Adopted: 02/11/13  
(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.

	712-583-3523 <i>Telephone Number</i>	_____ <i>Signature</i>		
County Auditor Date Stamp	<b>January 1, 2012 Property Valuations</b>			
	Regular 2a	With Gas & Electric 2b	Without Gas & Electric 2b	Last Official Census
	<b>Debt Service Value 3a</b>	<b>2,666,204 3b</b>	<b>2,577,739 3b</b>	193
	Ag Land 4a	<b>237,193</b>		

		(A)		(B)		(C)	
Code	Dollar	Request with	Property Taxes	Levied	Rate		
Sec.	Limit	Utility Replacement	Levied	Rate			
384.1	8.10000	Regular General levy	21,596	20,880	43	8.10000	
-384		Non-Voted Other Permissible Levies					
12(8)	0.67500	Contract for use of Bridge		0	44	0.00000	
12(10)	0.95000	Opr & Maint publicly owned Transit		0	45	0.00000	
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center		0	46	0.00000	
12(12)	0.13500	Opr & Maint of City owned Civic Center	360	348	47	0.13500	
12(13)	0.06750	Planning a Sanitary Disposal Project		0	48	0.00000	
12(14)	0.27000	Aviation Authority (under sec.330A.15)		0	49	0.00000	
12(16)	0.06750	Levee Impr. fund in special charter city		0	51	0.00000	
12(18)	Amt Nec	Liability, property & self insurance costs	6,000	5,801	52	2.25039	
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.		0	465	0.00000	
-384		Voted Other Permissible Levies					
12(1)	0.13500	Instrumental/Vocal Music Groups		0	53	0.00000	
12(2)	0.81000	Memorial Building		0	54	0.00000	
12(3)	0.13500	Symphony Orchestra		0	55	0.00000	
12(4)	0.27000	Cultural & Scientific Facilities		0	56	0.00000	
12(5)	As Voted	County Bridge		0	57	0.00000	
12(6)	1.35000	Missi or Missouri River Bridge Const.		0	58	0.00000	
12(9)	0.03375	Aid to a Transit Company		0	59	0.00000	
12(17)	0.20500	Maintain Institution received by gift/devise		0	60	0.00000	
12(19)	1.00000	City Emergency Medical District		0	466	0.00000	
12(21)	0.27000	Support Public Library		0	61	0.00000	
28E.22	1.50000	Unified Law Enforcement		0	62	0.00000	
<b>Total General Fund Regular Levies (5 thru 24)</b>			<b>27,956</b>	<b>27,029</b>			
384.1	3.00375	Ag Land	712	712	63	3.00375	
<b>Total General Fund Tax Levies (25 + 26)</b>			<b>28,668</b>	<b>27,741</b>		<b>Do Not Add</b>	
Special Revenue Levies							
384.8	0.27000	Emergency (if general fund at levy limit)	720	696	64	0.27000	
384.6	Amt Nec	Police & Fire Retirement		0		0.00000	
	Amt Nec	FICA & IPERS (if general fund at levy limit)	5,769	5,578		2.16375	
Rules	Amt Nec	Other Employee Benefits		0		0.00000	
<b>Total Employee Benefit Levies (29,30,31)</b>			<b>5,769</b>	<b>5,578</b>	65	<b>2.16375</b>	
<b>Sub Total Special Revenue Levies (28+32)</b>			<b>6,489</b>	<b>6,274</b>			
Valuation							
386	As Req	With Gas & Elec	Without Gas & Elec				
	SSMID 1 (A)			34		0	66
	SSMID 2 (A)			35		0	67
	SSMID 3 (A)			36		0	68
	SSMID 4 (A)			37		0	69
	SSMID 5 (A)			555		0	565
	SSMID 6 (A)			556		0	566
	SSMID 7 (A)			1177		0	###
<b>Total SSMID</b>				38		0	<b>Do Not Add</b>
<b>Total Special Revenue Levies</b>				39		<b>6,489</b>	<b>6,274</b>
384.4	Amt Nec	<b>Debt Service Levy 76.10(6)</b>		40		0	70
384.7	0.67500	<b>Capital Projects (Capital Improv. Reserve)</b>		41		0	71
<b>Total Property Taxes (27+39+40+41)</b>			<b>35,157</b>	<b>34,015</b>	72	<b>12.91914</b>	

**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 **COIN**

		General	Special Rev	TIF	Debt Serv	Capt Proj	Permanent	Total	Proprietary	Grand
		(A)	(B)	Special Rev	(D)	(E)	(G)	Government	(I)	Total
(1)										
<b>*Annual Report FY 2012</b>										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	-82,672	18,953		9,770	3,653	22,561	-27,735	74,420	46,685
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	77,689	13,319		26,697			117,705	87,262	204,967
Actual Expenditures Except End Bal (pg 12, line 259) *	3	86,873	10,983		33,766			131,622	92,966	224,588
Ending Fund Balance June 30 (pg 12, line 270) *	4	-91,856	21,289	0	2,701	3,653	22,561	-41,652	68,716	27,064
(2)		General	Spec Rev	TIF	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
<b>** Re-Estimated FY 2013</b>										
Beginning Fund Balance	5	-91,856	21,289	0	2,701	3,653	22,561	-41,652	68,716	27,064
Re-Est Revenues	6	71,834	21,599	0	27,000	0	0	120,433	81,100	201,533
Re-Est Expenditures	7	75,440	16,000	0	0	0	0	91,440	94,000	185,440
Ending Fund Balance	8	-95,462	26,888	0	29,701	3,653	22,561	-12,659	55,816	43,157
(3)		General	Spec Rev	TIF	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
<b>** Budget FY 2014</b>										
Beginning Fund Balance	9	-95,462	26,888	0	29,701	3,653	22,561	-12,659	55,816	43,157
Revenues	10	72,768	20,789	0	32,867	0	0	126,424	111,000	237,424
Expenditures	11	68,040	10,000	0	0	0	0	78,040	97,867	175,907
Ending Fund Balance	12	-90,734	37,677	0	62,568	3,653	22,561	35,725	68,949	104,674

\* 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.

CITY OF \_\_\_\_\_ COIN \_\_\_\_\_

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.	<input type="text"/>	0
2 <u>Support of a Local Emerg.Mgmt.Comm.</u>	0	0
3 TOTAL FOR FISCAL YEAR 2014	0	0

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)
<b>PUBLIC SAFETY</b>											
Police Department/Crime Prevention	1	5,040							5,040	5,040	6,300
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	1,250							1,250	1,250	0
Ambulance	6								0	0	0
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	0	0
Animal Control	9								0	0	0
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	6,290	0	0			0		6,290	6,290	6,300
<b>PUBLIC WORKS</b>											
Roads, Bridges, & Sidewalks	12		4,700						4,700	10,800	17,201
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		5,300						5,300	5,200	0
Traffic Control and Safety	15								0	0	0
Snow Removal	16								0	0	0
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	19,500							19,500	17,200	21,235
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	19,500	10,000	0			0		29,500	33,200	38,436
<b>HEALTH &amp; SOCIAL SERVICES</b>											
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
<b>CULTURE &amp; RECREATION</b>											
Library Services	31	250							250	250	1,040
Museum, Band and Theater	32								0	0	0
Parks	33	1,000							1,000	1,500	2,242
Recreation	34								0	0	0
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36								0	1,000	789
Other Culture and Recreation	37	1,400							1,400	0	0
TOTAL (lines 31 - 37)	38	2,650	0	0			0		2,650	2,750	4,071

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)
<b>COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>												
Community Beautification	39		2,000							2,000	3,500	2,915
Economic Development	40									0	0	0
Housing and Urban Renewal	41									0	0	0
Planning & Zoning	42									0	0	0
Other Com & Econ Development	43									0	0	0
TOTAL (lines 39 - 44)	45		2,000	0	0			0		2,000	3,500	2,915
<b>GENERAL GOVERNMENT</b>												
Mayor, Council, & City Manager	46		2,200							2,200	2,000	1,127
Clerk, Treasurer, & Finance Adm.	47		5,100							5,100	5,500	5,003
Elections	48		800							800	800	0
Legal Services & City Attorney	49		4,500							4,500	5,300	5,087
City Hall & General Buildings	50		4,000							4,000	5,600	5,206
Tort Liability	51		6,000							6,000	6,500	5,879
Other General Government	52		15,000							15,000	20,000	23,832
TOTAL (lines 46 - 52)	53		37,600	0	0			0		37,600	45,700	46,134
<b>DEBT SERVICE</b>	54									0	0	33,766
Gov Capital Projects	55									0	0	0
TIF Capital Projects	56									0	0	0
<b>TOTAL CAPITAL PROJECTS</b>	57		0	0	0		0	0		0	0	0
<b>TOTAL Government Activities Expenditures</b> <i>(lines 11+22+30+38+45+53+54+57)</i>	58		68,040	10,000	0	0	0	0		78,040	91,440	131,622
<b>BUSINESS TYPE ACTIVITIES</b> <b>Proprietary: Enterprise &amp; Budgeted ISF</b>												
Water Utility	59								50,000	50,000	50,000	48,681
Sewer Utility	60								15,000	15,000	17,000	17,588
Electric Utility	61								0	0	0	0
Gas Utility	62								0	0	0	0
Airport	63								0	0	0	0
Landfill/Garbage	64								0	0	0	0
Transit	65								0	0	0	0
Cable TV, Internet & Telephone	66								0	0	0	0
Housing Authority	67								0	0	0	0
Storm Water Utility	68								0	0	0	0
Other Business Type (city hosp., ISF, parking, etc.)	69								0	0	0	0
Enterprise DEBT SERVICE	70								0	0	0	0
Enterprise CAPITAL PROJECTS	71								0	0	0	0
Enterprise TIF CAPITAL PROJECTS	72								0	0	0	0
<b>TOTAL Business Type Expenditures (lines 59 - 73)</b>	73								65,000	65,000	67,000	66,269
<b>TOTAL ALL EXPENDITURES (lines 58+74)</b>	74		68,040	10,000	0	0	0	0	65,000	143,040	158,440	197,891
Regular Transfers Out	75								32,867	32,867	27,000	26,697
Internal TIF Loan / Repayment Transfers Out	76								0	0	0	0
<b>Total ALL Transfers Out</b>	77		0	0	0	0	0	0	32,867	32,867	27,000	26,697
<b>Total Expenditures &amp; Fund Transfers Out (lines 75+78)</b>	78		68,040	10,000	0	0	0	0	97,867	175,907	185,440	224,588
<b>Ending Fund Balance June 30</b>	79		-90,734	37,677	0	62,568	3,653	22,561	68,949	104,674	43,157	27,064

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)
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>											
Taxes Levied on Property	1	27,741	6,274		0	0			34,015	34,554	34,510
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	27,741	6,274		0	0			34,015	34,554	34,510
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	927	215		0	0			1,142	0	0
Utility franchise tax (Iowa Code Chapter 364.2)	7								0	1,179	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	13,000							13,000	16,000	13,528
Subtotal - Other City Taxes (lines 6 thru 12)	13	13,927	215		0	0			14,142	17,179	13,528
Licenses & Permits	14	600							600	600	538
Use of Money & Property	15	1,000							1,000	1,000	561
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		14,300						14,300	14,100	13,319
Other State Grants & Reimbursements	18								0	0	0
Local Grants & Reimbursements	19								0	0	0
Subtotal - Intergovernmental (lines 16 thru 19)	20	0	14,300	0	0	0		0	14,300	14,100	13,319
Charges for Fees & Service:											
Water Utility	21							70,000	70,000	50,000	55,876
Sewer Utility	22							41,000	41,000	31,100	31,386
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	20,000							20,000	18,000	18,295
Hospital	28								0	0	0
Transit	29								0	0	0
Cable TV, Internet & Telephone	30								0	0	0
Housing Authority	31								0	0	0
Storm Water Utility	32								0	0	0
Other Fees & Charges for Service	33	500							500	0	0
Subtotal - Charges for Service (lines 21 thru 33)	34	20,500	0		0	0		111,000	131,500	99,100	105,557
Special Assessments	35								0	0	0
Miscellaneous	36	9,000							9,000	8,000	10,257
Other Financing Sources:											
Regular Operating Transfers In	37				32,867				32,867	27,000	26,697
Internal TIF Loan Transfers In	38								0	0	0
Subtotal ALL Operating Transfers In	39	0	0	0	32,867	0	0	0	32,867	27,000	26,697
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	32,867	0	0	0	32,867	27,000	26,697
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 42)	43	72,768	20,789	0	32,867	0	0	111,000	237,424	201,533	204,967
Beginning Fund Balance July 1	44	-95,462	26,888	0	29,701	3,653	22,561	55,816	43,157	27,064	46,685
<b>TOTAL REVENUES &amp; BEGIN BALANCE (lines 42+43)</b>	<b>45</b>	<b>-22,694</b>	<b>47,677</b>	<b>0</b>	<b>62,568</b>	<b>3,653</b>	<b>22,561</b>	<b>166,816</b>	<b>280,581</b>	<b>228,597</b>	<b>251,652</b>

CITY OF

COIN

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)
<b>Revenues &amp; Other Financing Sources</b>											
Taxes Levied on Property	1	27,741	6,274		0	0			34,015	34,554	34,510
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	27,741	6,274		0	0			34,015	34,554	34,510
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	13,927	215		0	0			14,142	17,179	13,528
Licenses & Permits	7	600	0					0	600	600	538
Use of Money and Property	8	1,000	0	0	0	0	0	0	1,000	1,000	561
Intergovernmental	9	0	14,300	0	0	0		0	14,300	14,100	13,319
Charges for Fees & Service	10	20,500	0		0	0	0	111,000	131,500	99,100	105,557
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	9,000	0		0	0	0	0	9,000	8,000	10,257
Sub-Total Revenues	13	72,768	20,789	0	0	0	0	111,000	204,557	174,533	178,270
<b>Other Financing Sources:</b>											
Total Transfers In	14	0	0	0	32,867	0	0	0	32,867	27,000	26,697
Proceeds of Debt	15	0	0	0	0	0		0	0	0	0
Proceeds of Capital Asset Sales	16	0	0	0	0	0	0	0	0	0	0
Total Revenues and Other Sources	17	72,768	20,789	0	32,867	0	0	111,000	237,424	201,533	204,967
<b>Expenditures &amp; Other Financing Uses</b>											
Public Safety	18	6,290	0	0			0		6,290	6,290	6,300
Public Works	19	19,500	10,000	0			0		29,500	33,200	38,436
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	2,650	0	0			0		2,650	2,750	4,071
Community and Economic Development	22	2,000	0	0			0		2,000	3,500	2,915
General Government	23	37,600	0	0			0		37,600	45,700	46,134
Debt Service	24	0	0	0	0		0		0	0	33,766
Capital Projects	25	0	0	0		0			0	0	0
Total Government Activities Expenditures	26	68,040	10,000	0	0	0	0		78,040	91,440	131,622
Business Type Proprietary: Enterprise & ISF	27							65,000	65,000	67,000	66,269
Total Gov & Bus Type Expenditures	28	68,040	10,000	0	0	0	0	65,000	143,040	158,440	197,891
Total Transfers Out	29	0	0	0	0	0	0	32,867	32,867	27,000	26,697
Total ALL Expenditures/Fund Transfers Out	30	68,040	10,000	0	0	0	0	97,867	175,907	185,440	224,588
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	4,728	10,789	0	32,867	0	0	13,133	61,517	16,093	-19,621
Beginning Fund Balance July 1	33	-95,462	26,888	0	29,701	3,653	22,561	55,816	43,157	27,064	46,685
Ending Fund Balance June 30	34	-90,734	37,677	0	62,568	3,653	22,561	68,949	104,674	43,157	27,064

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

City Name: COIN

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						0		0
-2						0		0
-3						0		0
-4						0		0
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-6						0		0
-7						0		0
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-25						0		0
-26						0		0
-27						0		0
-28						0		0
-29						0		0
-30						0		0
TOTALS			0	0	0	0	0	0



