

48-445

Adoption of Budget and Certification of City Taxes

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

The City of: Parnell County Name: IOWA Date Budget Adopted: 03/13/13
(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.

	319-668-9462 <i>Telephone Number</i>		_____ <i>Signature</i>
County Auditor Date Stamp	January 1, 2012 Property Valuations		Last Official Census
	Regular 2a	With Gas & Electric 3,883,892	2b Without Gas & Electric 3,722,086
	Debt Service Value 3a	3,883,892	3b 3,722,086
	Ag Land 4a	2,883	
			193

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	31,460	30,149	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		0	0.00000
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		0	0.00000
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)			31,460	30,149	
384.1	3.00375	Ag Land	9	9	3.00375
Total General Fund Tax Levies (25 + 26)			31,469	30,158	Do Not Add
Special Revenue Levies					
384.8	0.27000	Emergency (if general fund at levy limit)	0	0	0.00000
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
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
	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			0	0	
384.4	Amt Nec	Debt Service Levy 76.10(6)	0	0	0.00000
384.7	0.67500	Capital Projects (Capital Improv. Reserve)		0	0.00000
Total Property Taxes (27+39+40+41)			31,469	30,158	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 **Parnell**

		General	Special Rev	TIF	Debt Serv	Capt Proj	Permanent	Total	Proprietary	Grand
		(A)	(B)	Special Rev	(D)	(E)	(G)	Government	(I)	Total
(1)										
*Annual Report FY 2012										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	210,305	16,155					226,460		226,460
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	91,281	15,321					106,602		106,602
Actual Expenditures Except End Bal (pg 12, line 259) *	3	64,530						64,530	39,651	104,181
Ending Fund Balance June 30 (pg 12, line 270) *	4	237,056	31,476	0	0	0	0	268,532	-39,651	228,881
(2)		General	Spec Rev	TIF	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Re-Estimated FY 2013										
Beginning Fund Balance	5	237,056	31,476	0	0	0	0	268,532	-39,651	228,881
Re-Est Revenues	6	83,635	22,000	0	0	0	0	105,635	0	105,635
Re-Est Expenditures	7	36,325	26,300	0	0	0	0	62,625	30,900	93,525
Ending Fund Balance	8	284,366	27,176	0	0	0	0	311,542	-70,551	240,991
(3)		General	Spec Rev	TIF	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2014										
Beginning Fund Balance	9	284,366	27,176	0	0	0	0	311,542	-70,551	240,991
Revenues	10	85,369	22,000	0	0	0	0	107,369	0	107,369
Expenditures	11	36,325	26,300	0	0	0	0	62,625	31,000	93,625
Ending Fund Balance	12	333,410	22,876	0	0	0	0	356,286	-101,551	254,735

* 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	1,930							1,930	1,930	2,200
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	1,302							1,302	1,302	3,604
Ambulance	6	350							350	350	235
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	3,582	0	0			0		3,582	3,582	6,039
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12		18,000						18,000	18,000	23,591
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		4,500						4,500	4,500	4,650
Traffic Control and Safety	15								0	0	0
Snow Removal	16		3,800						3,800	3,800	1,475
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	4,200							4,200	4,200	3,786
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	4,200	26,300	0			0		30,500	30,500	33,502
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	350							350	350	436
Museum, Band and Theater	32								0	0	0
Parks	33	3,000							3,000	3,000	826
Recreation	34								0	0	0
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36								0	0	0
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	3,350	0	0			0		3,350	3,350	1,262

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		2,800							2,800	2,800	1,900
Economic Development	40		193							193	193	193
Housing and Urban Renewal	41									0	0	0
Planning & Zoning	42									0	0	0
Other Com & Econ Development	43									0	0	1,600
TOTAL (lines 39 - 44)	45		2,993	0	0			0		2,993	2,993	3,693
GENERAL GOVERNMENT												
Mayor, Council, & City Manager	46		2,200							2,200	2,200	2,690
Clerk, Treasurer, & Finance Adm.	47		5,000							5,000	5,000	7,200
Elections	48									0	0	0
Legal Services & City Attorney	49		1,000							1,000	1,000	540
City Hall & General Buildings	50		5,000							5,000	5,000	3,854
Tort Liability	51		6,500							6,500	6,500	100
Other General Government	52		2,500							2,500	2,500	5,650
TOTAL (lines 46 - 52)	53		22,200	0	0			0		22,200	22,200	20,034
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 (lines 11+22+30+38+45+53+54+57)	58		36,325	26,300	0	0	0	0		62,625	62,625	64,530
BUSINESS TYPE ACTIVITIES Proprietary: Enterprise & Budgeted ISF												
Water Utility	59								17,500	17,500	17,450	22,121
Sewer Utility	60								13,500	13,500	13,450	17,530
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
TOTAL Business Type Expenditures (lines 59 - 73)	73								31,000	31,000	30,900	39,651
TOTAL ALL EXPENDITURES (lines 58+74)	74		36,325	26,300	0	0	0	0	31,000	93,625	93,525	104,181
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		36,325	26,300	0	0	0	0	31,000	93,625	93,525	104,181
Ending Fund Balance June 30	79		333,410	22,876	0	0	0	0	-101,551	254,735	240,991	228,881

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											
	1	30,158	0		0	0			30,158	28,345	27,722
	2								0	0	0
	3	30,158	0		0	0			30,158	28,345	27,722
	4								0	0	0
	5								0	0	0
Other City Taxes:											
	6	1,311	0		0	0			1,311	1,390	0
	7								0	0	0
	8								0	0	0
	9								0	0	0
	10								0	0	0
	11								0	0	0
	12	22,000							22,000	22,000	27,874
	13	23,311	0		0	0			23,311	23,390	27,874
	14	500							500	500	525
	15	2,850							2,850	2,850	1,602
Intergovernmental:											
	16								0	0	3,618
	17		22,000						22,000	22,000	15,321
	18								0	0	482
	19								0	0	0
	20	0	22,000	0	0	0		0	22,000	22,000	19,421
Charges for Fees & Service:											
	21	12,700							12,700	12,700	12,449
	22	15,850							15,850	15,850	17,009
	23								0	0	0
	24								0	0	0
	25								0	0	0
	26								0	0	0
	27								0	0	0
	28								0	0	0
	29								0	0	0
	30								0	0	0
	31								0	0	0
	32								0	0	0
	33								0	0	0
	34	28,550	0		0	0	0	0	28,550	28,550	29,458
	35								0	0	0
	36								0	0	0
Other Financing Sources:											
	37								0	0	0
	38								0	0	0
	39	0	0	0	0	0	0	0	0	0	0
	40								0	0	0
	41								0	0	0
	42	0	0	0	0	0	0	0	0	0	0
Total Revenues except for beginning fund balance <i>(lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 42)</i>											
	43	85,369	22,000	0	0	0	0	0	107,369	105,635	106,602
	44	284,366	27,176	0	0	0	0	-70,551	240,991	228,881	226,460
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)											
	45	369,735	49,176	0	0	0	0	-70,551	348,360	334,516	333,062

CITY OF Parnell
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	30,158	0		0	0			30,158	28,345	27,722
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	30,158	0		0	0			30,158	28,345	27,722
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	23,311	0		0	0			23,311	23,390	27,874
Licenses & Permits	7	500	0					0	500	500	525
Use of Money and Property	8	2,850	0	0	0	0	0	0	2,850	2,850	1,602
Intergovernmental	9	0	22,000	0	0	0		0	22,000	22,000	19,421
Charges for Fees & Service	10	28,550	0		0	0	0	0	28,550	28,550	29,458
Special Assessments	11	0	0		0	0			0	0	0
Miscellaneous	12	0	0		0	0	0	0	0	0	0
Sub-Total Revenues	13	85,369	22,000	0	0	0	0	0	107,369	105,635	106,602
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
Proceeds of Capital Asset Sales	16	0	0		0	0	0	0	0	0	0
Total Revenues and Other Sources	17	85,369	22,000	0	0	0	0	0	107,369	105,635	106,602
Expenditures & Other Financing Uses											
Public Safety	18	3,582	0	0			0		3,582	3,582	6,039
Public Works	19	4,200	26,300	0			0		30,500	30,500	33,502
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	3,350	0	0			0		3,350	3,350	1,262
Community and Economic Development	22	2,993	0	0			0		2,993	2,993	3,693
General Government	23	22,200	0	0			0		22,200	22,200	20,034
Debt Service	24	0	0	0	0		0		0	0	0
Capital Projects	25	0	0	0		0			0	0	0
Total Government Activities Expenditures	26	36,325	26,300	0	0	0	0		62,625	62,625	64,530
Business Type Proprietary: Enterprise & ISF	27							31,000	31,000	30,900	39,651
Total Gov & Bus Type Expenditures	28	36,325	26,300	0	0	0	0	31,000	93,625	93,525	104,181
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	36,325	26,300	0	0	0	0	31,000	93,625	93,525	104,181
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31										
	32	49,044	-4,300	0	0	0	0	-31,000	13,744	12,110	2,421
Beginning Fund Balance July 1	33	284,366	27,176	0	0	0	0	-70,551	240,991	228,881	226,460
Ending Fund Balance June 30	34	333,410	22,876	0	0	0	0	-101,551	254,735	240,991	228,881

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

City Name: Parnell

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
-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			0	0	0	0	0	0

NOTICE OF PUBLIC HEARING BUDGET ESTIMATE

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

City of **Parnell** , Iowa

The City Council will conduct a public hearing on the proposed Budget at Parnell City Hall
on 03/13/13 at 6:00 pm
(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.

319-668-9462
phone number

Karla Starckovich
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	30,158	28,345	27,722
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	3	30,158	28,345	27,722
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	0	0	0
Other City Taxes	6	23,311	23,390	27,874
Licenses & Permits	7	500	500	525
Use of Money and Property	8	2,850	2,850	1,602
Intergovernmental	9	22,000	22,000	19,421
Charges for Fees & Service	10	28,550	28,550	29,458
Special Assessments	11	0	0	0
Miscellaneous	12	0	0	0
Other Financing Sources	13	0	0	0
Total Revenues and Other Sources	14	107,369	105,635	106,602
Expenditures & Other Financing Uses				
Public Safety	15	3,582	3,582	6,039
Public Works	16	30,500	30,500	33,502
Health and Social Services	17	0	0	0
Culture and Recreation	18	3,350	3,350	1,262
Community and Economic Development	19	2,993	2,993	3,693
General Government	20	22,200	22,200	20,034
Debt Service	21	0	0	0
Capital Projects	22	0	0	0
Total Government Activities Expenditures	23	62,625	62,625	64,530
Business Type / Enterprises	24	31,000	30,900	39,651
Total ALL Expenditures	25	93,625	93,525	104,181
Transfers Out	26	0	0	0
Total ALL Expenditures/Transfers Out	27	93,625	93,525	104,181
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	28	13,744	12,110	2,421
Beginning Fund Balance July 1	29	240,991	228,881	226,460
Ending Fund Balance June 30	30	254,735	240,991	228,881