

48-445

Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2014 - ENDING JUNE 30, 2015

The City of: Parnell County Name: IOWA Date Budget Adopted: 3/12/2014
(Date) xxxxxx

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
Telephone Number

Signature

County Auditor Date Stamp

January 1, 2013 Property Valuations

Last Official Census

Regular

2a

With Gas & Electric

4,145,559

2b

Without Gas & Electric

3,970,558

193

DEBT SERVICE

3a

3b

Ag Land

4a

3,021

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 31,460	43 30,132	7.58884
(384)		Non-Voted Other Permissible Levies			
12(8)	0.67500	Contract for use of Bridge	6	0	0
12(10)	0.95000	Opr & Maint publicly owned Transit	7	0	0
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center	8	0	0
12(12)	0.13500	Opr & Maint of City owned Civic Center	9	0	0
12(13)	0.06750	Planning a Sanitary Disposal Project	10	0	0
12(14)	0.27000	Aviation Authority (under sec.330A.15)	11	0	0
12(16)	0.06750	Levee Impr. fund in special charter city	13	0	0
12(18)	Amt Nec	Liability, property & self insurance costs	14	0	0
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462	0	0
(384)		Voted Other Permissible Levies			
12(1)	0.13500	Instrumental/Vocal Music Groups	15	0	0
12(2)	0.81000	Memorial Building	16	0	0
12(3)	0.13500	Symphony Orchestra	17	0	0
12(4)	0.27000	Cultural & Scientific Facilities	18	0	0
12(5)	As Voted	County Bridge	19	0	0
12(6)	1.35000	Missi or Missouri River Bridge Const.	20	0	0
12(9)	0.03375	Aid to a Transit Company	21	0	0
12(17)	0.20500	Maintain Institution received by gift/devise	22	0	0
12(19)	1.00000	City Emergency Medical District	463	0	0
12(21)	0.27000	Support Public Library	23	0	0
28E.22	1.50000	Unified Law Enforcement	24	0	0
Total General Fund Regular Levies (5 thru 24)			25 31,460	30,132	
384.1	3.00375	Ag Land	26 9	9	3.00375
Total General Fund Tax Levies (25 + 26)			27 31,469	30,141	Do Not Add
Special Revenue Levies					
384.8	0.27000	Emergency (if general fund at levy limit)	28 0	0	0
384.6	Amt Nec	Police & Fire Retirement	29	0	0
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30	Not at 8.10 Limit	Not at 8.10 Limit
Rules	Amt Nec	Other Employee Benefits	31	0	0
Total Employee Benefit Levies (29,30,31)			32 0	0	0.00000
Sub Total Special Revenue Levies (28+32)			33 0	0	
Valuation					
386	As Req	With Gas & Elec			
		Without Gas & Elec			
SSMID 1	(A)	(B)	34	0	0
SSMID 2	(A)	(B)	35	0	0
SSMID 3	(A)	(B)	36	0	0
SSMID 4	(A)	(B)	37	0	0
SSMID 5	(A)	(B)	555	0	0
SSMID 6	(A)	(B)	556	0	0
SSMID 7	(A)	(B)	1177	0	0
Total SSMID			38 0	0	Do Not Add
Total Special Revenue Levies			39 0	0	
384.4	Amt Nec	Debt Service Levy 76.10(6)	40 0	0	0
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41	0	0
Total Property Taxes (27+39+40+41)			42 31,469	30,141	7.58884

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.

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 2013										
Beginning Fund Balance July 1 (pg 5, line 134) *	1							0	214,642	214,642
Actual Revenues Except Beg Bal (pg 5, line 132) *	2							0	112,157	112,157
Actual Expenditures Except End Bal (pg 12, line 259) *	3							0	118,527	118,527
Ending Fund Balance June 30 (pg 12, line 261) *	4	0	0	0	0	0	0	0	208,272	208,272
(2)		General	Spec Rev	TIF	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Re-Estimated FY 2014				Special Rev						
Beginning Fund Balance	5	0	0	0	0	0	0	0	208,272	208,272
Re-Est Revenues	6	85,369	22,000	0	0	0	0	107,369	0	107,369
Re-Est Expenditures	7	62,625	0	0	0	0	0	62,625	31,000	93,625
Ending Fund Balance	8	22,744	22,000	0	0	0	0	44,744	177,272	222,016
(3)		General	Spec Rev	TIF	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2015				Special Rev						
Beginning Fund Balance	9	22,744	22,000	0	0	0	0	44,744	177,272	222,016
Revenues	10	93,819	22,000	0	0	0	0	115,819	0	115,819
Expenditures	11	76,225	0	0	0	0	0	76,225	38,300	114,525
Ending Fund Balance	12	40,338	44,000	0	0	0	0	84,338	138,972	223,310

* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2013

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

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2015

Fiscal Years

GOVERNMENT ACTIVITIES		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2015	RE-ESTIMATED 2014	ACTUAL 2013
(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	1,930
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	1,302
Ambulance	6	350							350	350	285
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	3,517
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	18,000							18,000	18,000	16,075
Parking - Meter and Off-Street	13	0							0	0	0
Street Lighting	14	4,500							4,500	4,500	5,044
Traffic Control and Safety	15	0							0	0	0
Snow Removal	16	3,800							3,800	3,800	2,550
Highway Engineering	17	0							0	0	0
Street Cleaning	18	0							0	0	0
Airport <i>(if not Enterprise)</i>	19	0							0	0	0
Garbage <i>(if not Enterprise)</i>	20	4,200							4,200	4,200	3,446
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	30,500	0	0			0		30,500	30,500	27,115
HEALTH & SOCIAL SERVICES											
Welfare Assistance	23	0							0	0	0
City Hospital	24	0							0	0	0
Payments to Private Hospitals	25	0							0	0	0
Health Regulation and Inspection	26	0							0	0	0
Water, Air, and Mosquito Control	27	0							0	0	0
Community Mental Health	28	0							0	0	0
Other Health and Social Services	29	0							0	0	0
TOTAL (lines 23 - 29)	30	0	0	0			0		0	0	0
CULTURE & RECREATION											
Library Services	31	450							450	350	436
Museum, Band and Theater	32	0							0	0	0
Parks	33	4,000							4,000	3,000	1,753
Recreation	34	0							0	0	0
Cemetery	35	0							0	0	0
Community Center, Zoo, & Marina	36	0							0	0	0
Other Culture and Recreation	37	0							0	0	13,603
TOTAL (lines 31 - 37)	38	4,450	0	0			0		4,450	3,350	15,792

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2015

Fiscal Years

GOVERNMENT ACTIVITIES CONT.	GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2015	RE-ESTIMATED 2014	ACTUAL 2013	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
COMMUNITY & ECONOMIC DEVELOPMENT											
Community Beautification	39	2,800						2,800	2,800	900	
Economic Development	40	193						193	193	193	
Housing and Urban Renewal	41	0						0	0	0	
Planning & Zoning	42	0						0	0	0	
Other Com & Econ Development	43	0						0	0	0	
TOTAL (lines 39 - 44)	45	2,993	0	0		0		2,993	2,993	1,093	
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46	2,500						2,500	2,200	2,390	
Clerk, Treasurer, & Finance Adm.	47	7,200						7,200	5,000	7,200	
Elections	48	560						560	0	0	
Legal Services & City Attorney	49	1,000						1,000	1,000	865	
City Hall & General Buildings	50	15,000						15,000	5,000	3,516	
Tort Liability	51	6,500						6,500	6,500	5,202	
Other General Government	52	1,940						1,940	2,500	9,063	
TOTAL (lines 46 - 52)	53	34,700	0	0		0		34,700	22,200	28,236	
DEBT SERVICE	54	0						0	0	0	
Gov Capital Projects	55	0						0	0	0	
TIF Capital Projects	56	0						0	0	0	
TOTAL CAPITAL PROJECTS	57	0	0	0		0		0	0	0	
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58	76,225	0	0	0	0		76,225	62,625	75,753	
BUSINESS TYPE ACTIVITIES											
Proprietary: Enterprise & Budgeted ISF											
Water Utility	59						21,500	21,500	17,500	24,312	
Sewer Utility	60						16,500	16,500	13,500	18,189	
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						300	300	0	273	
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						38,300	38,300	31,000	42,774	
TOTAL ALL EXPENDITURES (lines 58+74)	74	76,225	0	0	0	0	38,300	114,525	93,625	118,527	
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	
Total Expenditures & Fund Transfers Out (lines 75+76)	78	76,225	0	0	0	0	38,300	114,525	93,625	118,527	
Ending Fund Balance June 30	79	40,338	44,000	0	0	0	138,972	223,310	222,016	208,272	

* 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.

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

REVENUES DETAIL
Fiscal Year Ending 2015

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2015 (J)	RE-ESTIMATED 2014 (K)	ACTUAL 2013 (L)
REVENUES & OTHER FINANCING SOURCES											
	1	30,141	0		0	0			30,141	30,158	29,435
	2								0	0	0
	3	30,141	0		0	0			30,141	30,158	29,435
	4								0	0	0
	5								0	0	0
Other City Taxes:											
	6	1,328	0		0	0			1,328	1,311	0
	7	0							0	0	0
	8	0							0	0	0
	9	0							0	0	0
	10	0							0	0	0
	11	0							0	0	0
	12	22,000							22,000	22,000	26,169
	13	23,328	0		0	0			23,328	23,311	26,169
	14	500							500	500	589
	15	2,850							2,850	2,850	2,887
Intergovernmental:											
	16	0	0						0	0	0
	17		22,000						22,000	22,000	15,468
	18	0	0	0	0	0		0	0	0	0
	19		0						0	0	0
	20	0	22,000	0	0	0		0	22,000	22,000	15,468
Charges for Fees & Service:											
	21	18,000							18,000	12,700	18,561
	22	19,000							19,000	15,850	19,048
	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	37,000	0		0	0	0	0	37,000	28,550	37,609
	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
	43	93,819	22,000	0	0	0	0	0	115,819	107,369	112,157
	44	22,744	22,000	0	0	0	0	177,272	222,016	208,272	214,642
	45	116,563	44,000	0	0	0	0	177,272	337,835	315,641	326,799

ADOPTED BUDGET SUMMARY

YEAR ENDED JUNE 30, 2015

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 2015	(K) RE-ESTIMATED 2014	(L) ACTUAL 2013
Revenues & Other Financing Sources											
Taxes Levied on Property	1	30,141	0		0	0			30,141	30,158	29,435
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	30,141	0		0	0			30,141	30,158	29,435
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	23,328	0		0	0			23,328	23,311	26,169
Licenses & Permits	7	500	0					0	500	500	589
Use of Money and Property	8	2,850	0	0	0	0	0	0	2,850	2,850	2,887
Intergovernmental	9	0	22,000	0	0	0		0	22,000	22,000	15,468
Charges for Fees & Service	10	37,000	0		0	0	0	0	37,000	28,550	37,609
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	93,819	22,000	0	0	0	0	0	115,819	107,369	112,157
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	93,819	22,000	0	0	0	0	0	115,819	107,369	112,157
Expenditures & Other Financing Uses											
Public Safety	18	3,582	0	0			0		3,582	3,582	3,517
Public Works	19	30,500	0	0			0		30,500	30,500	27,115
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	4,450	0	0			0		4,450	3,350	15,792
Community and Economic Development	22	2,993	0	0			0		2,993	2,993	1,093
General Government	23	34,700	0	0			0		34,700	22,200	28,236
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	76,225	0	0	0	0	0		76,225	62,625	75,753
Business Type Proprietary: Enterprise & ISF	27							38,300	38,300	31,000	42,774
Total Gov & Bus Type Expenditures	28	76,225	0	0	0	0	0	38,300	114,525	93,625	118,527
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	76,225	0	0	0	0	0	38,300	114,525	93,625	118,527
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31										
	32	17,594	22,000	0	0	0	0	-38,300	1,294	13,744	-6,370
Beginning Fund Balance July 1	33	22,744	22,000	0	0	0	0	177,272	222,016	208,272	214,642
Ending Fund Balance June 30	34	40,338	44,000	0	0	0	0	138,972	223,310	222,016	208,272

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

City Name: Parnell

Fiscal Year
2015

	Project Name (A)	Amount of Issue (B)	Date Certified to County Auditor (C)	Principal Due FY 2015 (D)	Interest Due FY 2015 +(E)	Bond Reg/Other Fees Due FY 2015 +(F)	Total Obligation Due FY 2015 =(G)	Paid from Funds OTHER THAN Current Year Property Taxes -(H)	Amount Paid by Current Year Debt Service Levy =(I)
(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
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(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

