

43-408

Adoption of Budget and Certification of City Taxes

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

The City of: Pisgah County Name: HARRISON Date Budget Adopted: 03/06/13
(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.

712-456-2301
Telephone Number

Signature

County Auditor Date Stamp

January 1, 2012 Property Valuations

Last Official Census

Regular	2a	With Gas & Electric	2b	4,210,974	Without Gas & Electric	4,071,101	251
Debt Service Value	3a		3b	4,210,974		4,071,101	
Ag Land	4a			348,317			

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	34,109	32,976	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)			34,109	32,976	
384.1	3.00375	Ag Land	1,046	1,046	3.00375
Total General Fund Tax Levies (25 + 26)			35,155	34,022	Do Not Add
Special Revenue Levies					
384.8	0.27000	Emergency (if general fund at levy limit)	1,136	1,098	0.26977
384.6	Amt Nec	Police & Fire Retirement		0	0.00000
	Amt Nec	FICA & IPERS (if general fund at levy limit)	7,462	7,214	1.77204
Rules	Amt Nec	Other Employee Benefits		0	0.00000
Total Employee Benefit Levies (29,30,31)			7,462	7,214	1.77204
Sub Total Special Revenue Levies (28+32)			8,598	8,312	
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			8,598	8,312	
384.4	Amt Nec	Debt Service Levy 76.10(6)	15,240	14,734	3.61912
384.7	0.67500	Capital Projects (Capital Improv. Reserve)		0	0.00000
Total Property Taxes (27+39+40+41)			58,993	57,068	13.76093

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 **Pisgah**

		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	-45,935	-3,327		4,620			-44,642	92,491	47,849
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	160,250	17,497		2,860			180,607	697,136	877,743
Actual Expenditures Except End Bal (pg 12, line 259) *	3	153,421	16,319					169,740	691,006	860,746
Ending Fund Balance June 30 (pg 12, line 270) *	4	-39,106	-2,149	0	7,480	0	0	-33,775	98,621	64,846
(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	-39,106	-2,149	0	7,480	0	0	-33,775	98,621	64,846
Re-Est Revenues	6	65,858	29,805	0	15,240	0	0	110,903	144,708	255,611
Re-Est Expenditures	7	91,820	17,458	0	15,240	0	0	124,518	94,186	218,704
Ending Fund Balance	8	-65,068	10,198	0	7,480	0	0	-47,390	149,143	101,753
(3)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2014										
Beginning Fund Balance	9	-65,068	10,198	0	7,480	0	0	-47,390	149,143	101,753
Revenues	10	69,885	27,495	0	15,240	0	0	112,620	112,474	225,094
Expenditures	11	91,070	17,408	0	15,240	0	0	123,718	87,186	210,904
Ending Fund Balance	12	-86,253	20,285	0	7,480	0	0	-58,488	174,431	115,943

* 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	5,020							5,020	5,020	1,883
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	10,000							10,000	10,000	11,465
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	15,020	0	0			0		15,020	15,020	13,348
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	6,500	12,108						18,608	18,608	58,819
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		4,550						4,550	4,550	3,179
Traffic Control and Safety	15								0	0	0
Snow Removal	16		500						500	500	0
Highway Engineering	17		250						250	0	7,999
Street Cleaning	18	300							300	300	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	6,800	17,408	0			0		24,208	23,958	69,997
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								0	0	0
Museum, Band and Theater	32								0	0	0
Parks	33	1,200							1,200	1,500	10,941
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	1,200	0	0			0		1,200	1,500	10,941

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									0	0	2,995
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		0	0	0			0		0	0	2,995
GENERAL GOVERNMENT												
Mayor, Council, & City Manager	46		1,500							1,500	2,000	2,065
Clerk, Treasurer, & Finance Adm.	47		13,800							13,800	13,800	13,800
Elections	48		750							750	0	867
Legal Services & City Attorney	49		1,000							1,000	2,000	4,773
City Hall & General Buildings	50		13,500							13,500	12,500	38,146
Tort Liability	51									0	0	0
Other General Government	52		37,500							37,500	38,500	12,808
TOTAL (lines 46 - 52)	53		68,050	0	0			0		68,050	68,800	72,459
DEBT SERVICE	54					15,240				15,240	15,240	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		91,070	17,408	0	15,240	0	0		123,718	124,518	169,740
BUSINESS TYPE ACTIVITIES												
Proprietary: Enterprise & Budgeted ISF												
Water Utility	59								29,219	29,219	39,219	39,219
Sewer Utility	60								37,507	37,507	34,507	632,526
Electric Utility	61								0	0	0	0
Gas Utility	62								0	0	0	0
Airport	63								0	0	0	0
Landfill/Garbage	64								20,460	20,460	20,460	19,261
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								87,186	87,186	94,186	691,006
TOTAL ALL EXPENDITURES (lines 58+74)	74		91,070	17,408	0	15,240	0	0	87,186	210,904	218,704	860,746
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		91,070	17,408	0	15,240	0	0	87,186	210,904	218,704	860,746
Ending Fund Balance June 30	79		-86,253	20,285	0	7,480	0	0	174,431	115,943	101,753	64,846

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	34,022	8,312		14,734	0			57,068	56,989	52,072
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	34,022	8,312		14,734	0			57,068	56,989	52,072
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	1,133	286		506	0			1,925	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	14,886							14,886	14,273	15,277
Subtotal - Other City Taxes (lines 6 thru 12)	13	16,019	286		506	0			16,811	14,273	15,277
Licenses & Permits	14	1,300							1,300	1,500	960
Use of Money & Property	15	1,550							1,550	1,750	5,801
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	17,529
Road Use Taxes	17		18,897						18,897	18,897	17,497
Other State Grants & Reimbursements	18								0	0	587,244
Local Grants & Reimbursements	19	16,994							16,994	16,994	18,597
Subtotal - Intergovernmental (lines 16 thru 19)	20	16,994	18,897	0	0	0		0	35,891	35,891	640,867
Charges for Fees & Service:											
Water Utility	21							39,488	39,488	62,448	57,126
Sewer Utility	22							49,526	49,526	58,800	31,868
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							23,460	23,460	23,460	20,898
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	401
Subtotal - Charges for Service (lines 21 thru 33)	34	0	0		0	0		112,474	112,474	144,708	110,293
Special Assessments	35								0	200	0
Miscellaneous	36								0	300	2,473
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	50,000
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	50,000
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 42)	43	69,885	27,495	0	15,240	0	0	112,474	225,094	255,611	877,743
Beginning Fund Balance July 1	44	-65,068	10,198	0	7,480	0	0	149,143	101,753	64,846	47,849
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	4,817	37,693	0	22,720	0	0	261,617	326,847	320,457	925,592

CITY OF

Pisgah

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	34,022	8,312		14,734	0			57,068	56,989	52,072
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	34,022	8,312		14,734	0			57,068	56,989	52,072
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	16,019	286		506	0			16,811	14,273	15,277
Licenses & Permits	7	1,300	0					0	1,300	1,500	960
Use of Money and Property	8	1,550	0	0	0	0	0	0	1,550	1,750	5,801
Intergovernmental	9	16,994	18,897	0	0	0		0	35,891	35,891	640,867
Charges for Fees & Service	10	0	0		0	0	0	112,474	112,474	144,708	110,293
Special Assessments	11	0	0		0	0		0	0	200	0
Miscellaneous	12	0	0		0	0	0	0	0	300	2,473
Sub-Total Revenues	13	69,885	27,495	0	15,240	0	0	112,474	225,094	255,611	827,743
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	50,000
Proceeds of Capital Asset Sales	16	0	0	0	0	0	0	0	0	0	0
Total Revenues and Other Sources	17	69,885	27,495	0	15,240	0	0	112,474	225,094	255,611	877,743
Expenditures & Other Financing Uses											
Public Safety	18	15,020	0	0			0		15,020	15,020	13,348
Public Works	19	6,800	17,408	0			0		24,208	23,958	69,997
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	1,200	0	0			0		1,200	1,500	10,941
Community and Economic Development	22	0	0	0			0		0	0	2,995
General Government	23	68,050	0	0			0		68,050	68,800	72,459
Debt Service	24	0	0	0	15,240		0		15,240	15,240	0
Capital Projects	25	0	0	0		0			0	0	0
Total Government Activities Expenditures	26	91,070	17,408	0	15,240	0	0		123,718	124,518	169,740
Business Type Proprietary: Enterprise & ISF	27							87,186	87,186	94,186	691,006
Total Gov & Bus Type Expenditures	28	91,070	17,408	0	15,240	0	0	87,186	210,904	218,704	860,746
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	91,070	17,408	0	15,240	0	0	87,186	210,904	218,704	860,746
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31										
	32	-21,185	10,087	0	0	0	0	25,288	14,190	36,907	16,997
Beginning Fund Balance July 1	33	-65,068	10,198	0	7,480	0	0	149,143	101,753	64,846	47,849
Ending Fund Balance June 30	34	-86,253	20,285	0	7,480	0	0	174,431	115,943	101,753	64,846

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

City Name: Pisgah

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	60,000	Jan 08	5,000	1,949		6,949		6,949
-2 Street loan	50,000	July 11	6,633	1,658		8,291		8,291
-3 SRF loan	650,000	Jan 12	16,805	6,690		23,495	23,495	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			28,438	10,297	0	38,735	23,495	15,240

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

Fiscal Year
2014

City Name: Pisgah

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
			28,438	10,297	0	38,735	23,495	15,240

