

73-680

Adoption of Budget and Certification of City Taxes

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

The City of: SHAMBAUGH County Name: _____ PAGE _____ Date Budget Adopted: 03/04/13
(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.

County Auditor Date Stamp		712/542/3397 Telephone Number	_____ Signature	
January 1, 2012 Property Valuations				
		With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	2a	2,540,358	2,399,797	191
Debt Service Value	3a	2,540,358	2,399,797	
Ag Land	4a	7,971		

Code		Dollar		(A)	(B)	(C)	
Sec.	Limit	Purpose		Request with Utility Replacement	Property Taxes Levied	Rate	
384.1	8.10000	Regular General levy	5	20,577	19,438	43 8.10000	
-384		Non-Voted Other Permissible Levies					
12(8)	0.67500	Contract for use of Bridge	6		0	44 0.00000	
12(10)	0.95000	Opr & Maint publicly owned Transit	7		0	45 0.00000	
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center	8		0	46 0.00000	
12(12)	0.13500	Opr & Maint of City owned Civic Center	9		0	47 0.00000	
12(13)	0.06750	Planning a Sanitary Disposal Project	10		0	48 0.00000	
12(14)	0.27000	Aviation Authority (under sec.330A.15)	11		0	49 0.00000	
12(16)	0.06750	Levee Impr. fund in special charter city	13		0	51 0.00000	
12(18)	Amt Nec	Liability, property & self insurance costs	14	2,400	2,267	52 0.94475	
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462		0	465 0.00000	
-384		Voted Other Permissible Levies					
12(1)	0.13500	Instrumental/Vocal Music Groups	15		0	53 0.00000	
12(2)	0.81000	Memorial Building	16		0	54 0.00000	
12(3)	0.13500	Symphony Orchestra	17		0	55 0.00000	
12(4)	0.27000	Cultural & Scientific Facilities	18		0	56 0.00000	
12(5)	As Voted	County Bridge	19		0	57 0.00000	
12(6)	1.35000	Missi or Missouri River Bridge Const.	20		0	58 0.00000	
12(9)	0.03375	Aid to a Transit Company	21		0	59 0.00000	
12(17)	0.20500	Maintain Institution received by gift/devise	22		0	60 0.00000	
12(19)	1.00000	City Emergency Medical District	463		0	466 0.00000	
12(21)	0.27000	Support Public Library	23		0	61 0.00000	
28E.22	1.50000	Unified Law Enforcement	24		0	62 0.00000	
Total General Fund Regular Levies (5 thru 24)				25	22,977	21,705	
384.1	3.00375	Ag Land	26	24	24	63 3.00375	
Total General Fund Tax Levies (25 + 26)				27	23,001	21,729	Do Not Add
Special Revenue Levies							
384.8	0.27000	Emergency (if general fund at levy limit)	28	686	648	64 0.27000	
384.6	Amt Nec	Police & Fire Retirement	29		0	0.00000	
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30	1,650	1,559	0.64951	
Rules	Amt Nec	Other Employee Benefits	31	698	659	0.27476	
Total Employee Benefit Levies (29,30,31)				32	2,348	2,218	65 0.92428
Sub Total Special Revenue Levies (28+32)				33	3,034	2,866	
Valuation							
386	As Req	With Gas & Elec	Without Gas & Elec				
	SSMID 1 (A)	(B)		34	0	66 0.00000	
	SSMID 2 (A)	(B)		35	0	67 0.00000	
	SSMID 3 (A)	(B)		36	0	68 0.00000	
	SSMID 4 (A)	(B)		37	0	69 0.00000	
	SSMID 5 (A)	(B)		555	0	565 0.00000	
	SSMID 6 (A)	(B)		556	0	566 0.00000	
	SSMID 7 (A)	(B)		1177	0	### 0.00000	
Total SSMID				38	0	0	Do Not Add
Total Special Revenue Levies				39	3,034	2,866	
384.4	Amt Nec	Debt Service Levy 76.10(6)	40	0	0	70 0.00000	
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41		0	71 0.00000	
Total Property Taxes (27+39+40+41)				42	26,035	24,595	72 10.23903

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 **SHAMBAUGH**

		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	39,597	6,096					45,693	50,033	95,726
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	42,552	17,880					60,432	59,722	120,154
Actual Expenditures Except End Bal (pg 12, line 259) *	3	32,203	6,064					38,267	45,874	84,141
Ending Fund Balance June 30 (pg 12, line 270) *	4	49,946	17,912	0	0	0	0	67,858	63,881	131,739
(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	49,946	17,912	0	0	0	0	67,858	63,881	131,739
Re-Est Revenues	6	35,799	20,884	0	0	0	0	56,683	50,000	106,683
Re-Est Expenditures	7	32,124	19,243	0	0	0	0	51,367	46,197	97,564
Ending Fund Balance	8	53,621	19,553	0	0	0	0	73,174	67,684	140,858
(3)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2014										
Beginning Fund Balance	9	53,621	19,553	0	0	0	0	73,174	67,684	140,858
Revenues	10	37,022	21,466	0	0	0	0	58,488	50,050	108,538
Expenditures	11	32,584	18,814	0	0	0	0	51,398	46,837	98,235
Ending Fund Balance	12	58,059	22,205	0	0	0	0	80,264	70,897	151,161

* 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 SHAMBAUGH

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

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	3,760							3,760	3,760	3,760
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	3,000							3,000	3,000	3,000
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	6,760	0	0			0		6,760	6,760	6,760
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	4,000	14,000						18,000	17,495	2,379
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		4,000						4,000	4,000	3,902
Traffic Control and Safety	15								0	0	0
Snow Removal	16		200						200	200	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	300							300	216	1,019
Other Public Works	21	4,000							4,000	3,965	395
TOTAL (lines 12 - 21)	22	8,300	18,200	0			0		26,500	25,876	7,695
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	1,000							1,000	1,000	900
Recreation	34								0	0	0
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36	500							500	500	3,380
Other Culture and Recreation	37								0	0	719
TOTAL (lines 31 - 37)	38	1,500	0	0			0		1,500	1,500	4,999

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2014

Fiscal Years

GOVERNMENT ACTIVITIES CONT.	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)
COMMUNITY & ECONOMIC DEVELOPMENT											
Community Beautification	39	230							230	230	218
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	6,000
TOTAL (lines 39 - 44)	45	230	0	0			0		230	230	6,218
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46	2,640							2,640	2,520	2,437
Clerk, Treasurer, & Finance Adm.	47	4,154	614						4,768	5,747	5,164
Elections	48	500							500	400	427
Legal Services & City Attorney	49	500							500	500	330
City Hall & General Buildings	50	4,000							4,000	4,750	3,971
Tort Liability	51								0	0	0
Other General Government	52	4,000							4,000	3,084	266
TOTAL (lines 46 - 52)	53	15,794	614	0			0		16,408	17,001	12,595
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
TOTAL Government Activities Expenditures <i>(lines 11+22+30+38+45+53+54+57)</i>	58	32,584	18,814	0	0	0	0		51,398	51,367	38,267
BUSINESS TYPE ACTIVITIES Proprietary: Enterprise & Budgeted ISF											
Water Utility	59						22,490	22,490	22,500	21,398	
Sewer Utility	60						12,900	12,900	12,250	13,029	
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						11,447	11,447	11,447	11,447	
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						46,837	46,837	46,197	45,874	
TOTAL ALL EXPENDITURES (lines 58+74)	74	32,584	18,814	0	0	0	46,837	98,235	97,564	84,141	
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+78)	78	32,584	18,814	0	0	0	46,837	98,235	97,564	84,141	
Ending Fund Balance June 30	79	58,059	22,205	0	0	0	70,897	151,161	140,858	131,739	

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	21,729	2,866		0	0			24,595	23,788	23,252
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	21,729	2,866		0	0			24,595	23,788	23,252
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	1,272	168		0	0			1,440	1,436	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	12,821							12,821	12,305	12,168
Subtotal - Other City Taxes (lines 6 thru 12)	13	14,093	168		0	0			14,261	13,741	12,168
Licenses & Permits	14								0	0	0
Use of Money & Property	15								0	0	0
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		18,432						18,432	17,954	17,880
Other State Grants & Reimbursements	18								0	0	0
Local Grants & Reimbursements	19								0	0	0
Subtotal - Intergovernmental (lines 16 thru 19)	20	0	18,432	0	0	0		0	18,432	17,954	17,880
Charges for Fees & Service:											
Water Utility	21							25,550	25,550	25,500	35,797
Sewer Utility	22							24,500	24,500	24,500	23,925
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	1,200							1,200	1,200	2,406
Subtotal - Charges for Service (lines 21 thru 33)	34	1,200	0		0	0		50,050	51,250	51,200	62,128
Special Assessments	35								0	0	0
Miscellaneous	36								0	0	4,726
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	37,022	21,466	0	0	0	0	50,050	108,538	106,683	120,154
Beginning Fund Balance July 1	44	53,621	19,553	0	0	0	0	67,684	140,858	131,739	95,726
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	90,643	41,019	0	0	0	0	117,734	249,396	238,422	215,880

CITY OF SHAMBAUGH
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	21,729	2,866		0	0			24,595	23,788	23,252
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	21,729	2,866		0	0			24,595	23,788	23,252
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	14,093	168		0	0			14,261	13,741	12,168
Licenses & Permits	7	0	0					0	0	0	0
Use of Money and Property	8	0	0	0	0	0	0	0	0	0	0
Intergovernmental	9	0	18,432	0	0	0		0	18,432	17,954	17,880
Charges for Fees & Service	10	1,200	0		0	0	0	50,050	51,250	51,200	62,128
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	0	0		0	0	0	0	0	0	4,726
Sub-Total Revenues	13	37,022	21,466	0	0	0	0	50,050	108,538	106,683	120,154
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	0
Total Revenues and Other Sources	17	37,022	21,466	0	0	0	0	50,050	108,538	106,683	120,154
Expenditures & Other Financing Uses											
Public Safety	18	6,760	0	0			0		6,760	6,760	6,760
Public Works	19	8,300	18,200	0			0		26,500	25,876	7,695
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	1,500	0	0			0		1,500	1,500	4,999
Community and Economic Development	22	230	0	0			0		230	230	6,218
General Government	23	15,794	614	0			0		16,408	17,001	12,595
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	32,584	18,814	0	0	0	0		51,398	51,367	38,267
Business Type Proprietary: Enterprise & ISF	27							46,837	46,837	46,197	45,874
Total Gov & Bus Type Expenditures	28	32,584	18,814	0	0	0	0	46,837	98,235	97,564	84,141
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	32,584	18,814	0	0	0	0	46,837	98,235	97,564	84,141
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31										
	32	4,438	2,652	0	0	0	0	3,213	10,303	9,119	36,013
Beginning Fund Balance July 1	33	53,621	19,553	0	0	0	0	67,684	140,858	131,739	95,726
Ending Fund Balance June 30	34	58,059	22,205	0	0	0	0	70,897	151,161	140,858	131,739

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

City Name: SHAMBAUGH

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 REVENUE	160,000	NOVEMBER 1987	4,961	6,486		11,447	11,447	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			4,961	6,486	0	11,447	11,447	0

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

Fiscal Year
2014

City Name: SHAMBAUGH

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
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-57						0		0
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-59						0		0
-60						0		0
			4,961	6,486	0	11,447	11,447	0

