

# 96-925

## Adoption of Budget and Certification of City Taxes

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

The City of: Spillville County Name: WINNESHEIK Date Budget Adopted: 03/12/13  
(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.

		563-562-3425 <i>Telephone Number</i>			_____ <i>Signature</i>
County Auditor Date Stamp		<b>January 1, 2012 Property Valuations</b>			Last Official Census
		With Gas & Electric	Without Gas & Electric		
Regular	2a	9,492,979	9,312,483	367	
<b>Debt Service Value</b>	3a	<b>9,492,979</b>	<b>9,312,483</b>		
Ag Land	4a	5,772			

		(A)		(B)		(C)	
Code	Dollar	Request with	Property Taxes	Levied	Rate		
Sec.	Limit	Utility Replacement	Levied	Levied	Rate		
384.1	8.10000	Regular General levy	76,893	75,431	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		0	47	0.00000	
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		0	52	0.00000	
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>76,893</b>	<b>75,431</b>			
384.1	3.00375	Ag Land	17	17	63	3.00375	
<b>Total General Fund Tax Levies (25 + 26)</b>			<b>76,910</b>	<b>75,448</b>		<b>Do Not Add</b>	
		Special Revenue Levies					
384.8	0.27000	Emergency (if general fund at levy limit)	0	0	64	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	
<b>Total Employee Benefit Levies (29,30,31)</b>			<b>0</b>	<b>0</b>	65	0.00000	
<b>Sub Total Special Revenue Levies (28+32)</b>			<b>0</b>	<b>0</b>			
		Valuation					
386	As Req	With Gas & Elec	Without Gas & Elec				
	SSMID 1 (A)			0	66	0.00000	
	SSMID 2 (A)			0	67	0.00000	
	SSMID 3 (A)			0	68	0.00000	
	SSMID 4 (A)			0	69	0.00000	
	SSMID 5 (A)			0	565	0.00000	
	SSMID 6 (A)			0	566	0.00000	
	SSMID 7 (A)			0	###	0.00000	
<b>Total SSMID</b>			<b>0</b>	<b>0</b>		<b>Do Not Add</b>	
<b>Total Special Revenue Levies</b>			<b>0</b>	<b>0</b>			
384.4	Amt Nec	Debt Service Levy	76.10(6)	0	70	0.00000	
384.7	0.67500	Capital Projects (Capital Improv. Reserve)		0	71	0.00000	
<b>Total Property Taxes (27+39+40+41)</b>			<b>76,910</b>	<b>75,448</b>	72	<b>8.10000</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 **Spillville**

		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	284,063	105,657					389,720	165,759	555,479
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	340,606	70,819					411,425	2,045,005	2,456,430
Actual Expenditures Except End Bal (pg 12, line 259) *	3	387,267	22,445					409,712	2,081,775	2,491,487
Ending Fund Balance June 30 (pg 12, line 270) *	4	237,402	154,031	0	0	0	0	391,433	128,989	520,422
(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	237,402	154,031	0	0	0	0	391,433	128,989	520,422
Re-Est Revenues	6	180,999	70,500	0	0	0	0	251,499	77,105	328,604
Re-Est Expenditures	7	224,151	147,047	0	0	0	0	371,198	108,461	479,659
Ending Fund Balance	8	194,250	77,484	0	0	0	0	271,734	97,633	369,367
(3)		General	Spec Rev	TIF	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
<b>** Budget FY 2014</b>										
Beginning Fund Balance	9	194,250	77,484	0	0	0	0	271,734	97,633	369,367
Revenues	10	196,360	67,000	0	221,000	0	0	484,360	180,482	664,842
Expenditures	11	456,376	35,773	0	26,112	0	0	518,261	189,373	707,634
Ending Fund Balance	12	-65,766	108,711	0	194,888	0	0	237,833	88,742	326,575

\* 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 Spillville

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)
<b>PUBLIC SAFETY</b>											
Police Department/Crime Prevention	1	1							1	1	2
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	8,000							8,000	5,500	1,998
TOTAL (lines 1 - 10)	11	11,001	0	0			0		11,001	8,501	5,000
<b>PUBLIC WORKS</b>											
Roads, Bridges, & Sidewalks	12		35,773						35,773	49,691	3,168
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	9,000							9,000	9,000	8,010
Traffic Control and Safety	15	1,500							1,500	750	0
Snow Removal	16	3,500							3,500	5,000	1,130
Highway Engineering	17								0	0	0
Street Cleaning	18	1,500							1,500	1,500	714
Airport (if not Enterprise)	19								0	0	0
Garbage (if not Enterprise)	20	28,000							28,000	27,750	26,540
Other Public Works	21	9,739							9,739	7,150	34,864
TOTAL (lines 12 - 21)	22	53,239	35,773	0			0		89,012	100,841	74,426
<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	32,240							32,240	36,550	21,229
Museum, Band and Theater	32	55,647							55,647	51,542	50,522
Parks	33	10,000							10,000	20,000	37,480
Recreation	34	15,000							15,000	4,000	1,500
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36								0	6,250	0
Other Culture and Recreation	37	11,000							11,000	5,000	900
TOTAL (lines 31 - 37)	38	123,887	0	0			0		123,887	123,342	111,631

**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)
<b>COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>											
Community Beautification	39	6,000							6,000	4,500	5,533
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	1,000							1,000	750	4,660
TOTAL (lines 39 - 44)	45	7,000	0	0			0		7,000	5,250	10,193
<b>GENERAL GOVERNMENT</b>											
Mayor, Council, & City Manager	46	2,500							2,500	2,750	2,639
Clerk, Treasurer, & Finance Adm.	47	6,852							6,852	7,320	7,742
Elections	48	1,200							1,200	2,000	1,175
Legal Services & City Attorney	49	1,500							1,500	500	0
City Hall & General Buildings	50	6,900							6,900	6,250	7,835
Tort Liability	51	7,100							7,100	7,100	8,712
Other General Government	52	10,197							10,197	9,988	10,696
TOTAL (lines 46 - 52)	53	36,249	0	0			0		36,249	35,908	38,799
<b>DEBT SERVICE</b>											
Gov Capital Projects	55	225,000			26,112				225,000	0	150,386
TIF Capital Projects	56								0	0	0
<b>TOTAL CAPITAL PROJECTS</b>	57	225,000	0	0		0	0		225,000	0	150,386
<b>TOTAL Government Activities Expenditures</b> <i>(lines 11+22+30+38+45+53+54+57)</i>	58	456,376	35,773	0	26,112	0	0		518,261	371,198	409,712
<b>BUSINESS TYPE ACTIVITIES</b>											
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>											
Water Utility	59							42,565	42,565	57,120	108,358
Sewer Utility	60							28,520	28,520	51,341	57,317
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							12,288	12,288	0	0
Enterprise CAPITAL PROJECTS	71							106,000	106,000	0	1,916,100
Enterprise TIF CAPITAL PROJECTS	72							0	0	0	0
<b>TOTAL Business Type Expenditures (lines 59 - 73)</b>	73							189,373	189,373	108,461	2,081,775
<b>TOTAL ALL EXPENDITURES (lines 58+74)</b>	74	456,376	35,773	0	26,112	0	0	189,373	707,634	479,659	2,491,487
Regular Transfers Out	75								0	0	0
Internal TIF Loan / Repayment Transfers Out	76								0	0	0
<b>Total ALL Transfers Out</b>	77	0	0	0	0	0	0	0	0	0	0
<b>Total Expenditures &amp; Fund Transfers Out (lines 75+78)</b>	78	456,376	35,773	0	26,112	0	0	189,373	707,634	479,659	2,491,487
<b>Ending Fund Balance June 30</b>	79	-65,766	108,711	0	194,888	0	0	88,742	326,575	369,367	520,422

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	75,448	0		0	0			75,448	72,701	71,241
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	75,448	0		0	0			75,448	72,701	71,241
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	1,462	0		0	0			1,462	1,493	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		34,000						34,000	36,000	33,914
Subtotal - Other City Taxes (lines 6 thru 12)	13	1,462	34,000		0	0			35,462	37,493	33,914
Licenses & Permits	14	1,150							1,150	1,125	1,128
Use of Money & Property	15	61,300							61,300	58,870	53,933
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	255,883
Road Use Taxes	17		18,000						18,000	18,000	20,875
Other State Grants & Reimbursements	18	500							500	1,500	765,842
Local Grants & Reimbursements	19	27,000	15,000						42,000	33,160	36,151
Subtotal - Intergovernmental (lines 16 thru 19)	20	27,500	33,000	0	0	0		0	60,500	52,660	1,078,751
Charges for Fees & Service:											
Water Utility	21							46,230	46,230	47,405	50,230
Sewer Utility	22							30,252	30,252	29,700	29,689
Electric Utility	23								0	0	0
Gas Utility	24								0	0	0
Parking	25								0	0	0
Airport	26								0	0	0
Landfill/Garbage	27	28,000							28,000	27,750	26,540
Hospital	28								0	0	0
Transit	29								0	0	0
Cable TV, Internet & Telephone	30	1,000							1,000	900	984
Housing Authority	31								0	0	0
Storm Water Utility	32								0	0	0
Other Fees & Charges for Service	33								0	0	308
Subtotal - Charges for Service (lines 21 thru 33)	34	29,000	0		0	0		76,482	105,482	105,755	107,751
Special Assessments	35								0	0	0
Miscellaneous	36	500							500	0	10,183
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				221,000			104,000	325,000	0	1,099,529
Proceeds of Capital Asset Sales	41								0	0	0
Subtotal-Other Financing Sources (lines 38 thru 40)	42	0	0	0	221,000	0	0	104,000	325,000	0	1,099,529
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 42)	43	196,360	67,000	0	221,000	0	0	180,482	664,842	328,604	2,456,430
Beginning Fund Balance July 1	44	194,250	77,484	0	0	0	0	97,633	369,367	520,422	555,479
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	390,610	144,484	0	221,000	0	0	278,115	1,034,209	849,026	3,011,909

**CITY OF**  
**Spillville**  
**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	75,448	0		0	0			75,448	72,701	71,241
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	75,448	0		0	0			75,448	72,701	71,241
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	1,462	34,000		0	0			35,462	37,493	33,914
Licenses & Permits	7	1,150	0					0	1,150	1,125	1,128
Use of Money and Property	8	61,300	0	0	0	0	0	0	61,300	58,870	53,933
Intergovernmental	9	27,500	33,000	0	0	0		0	60,500	52,660	1,078,751
Charges for Fees & Service	10	29,000	0		0	0	0	76,482	105,482	105,755	107,751
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	500	0		0	0	0	0	500	0	10,183
Sub-Total Revenues	13	196,360	67,000	0	0	0	0	76,482	339,842	328,604	1,356,901
<b>Other Financing Sources:</b>											
Total Transfers In	14	0	0	0	0	0	0	0	0	0	0
Proceeds of Debt	15	0	0	0	221,000	0		104,000	325,000	0	1,099,529
Proceeds of Capital Asset Sales	16	0	0	0	0	0	0	0	0	0	0
Total Revenues and Other Sources	17	196,360	67,000	0	221,000	0	0	180,482	664,842	328,604	2,456,430
<b>Expenditures &amp; Other Financing Uses</b>											
Public Safety	18	11,001	0	0			0		11,001	8,501	5,000
Public Works	19	53,239	35,773	0			0		89,012	100,841	74,426
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	123,887	0	0			0		123,887	123,342	111,631
Community and Economic Development	22	7,000	0	0			0		7,000	5,250	10,193
General Government	23	36,249	0	0			0		36,249	35,908	38,799
Debt Service	24	0	0	0	26,112		0		26,112	97,356	19,277
Capital Projects	25	225,000	0	0		0			225,000	0	150,386
Total Government Activities Expenditures	26	456,376	35,773	0	26,112	0	0		518,261	371,198	409,712
Business Type Proprietary: Enterprise & ISF	27							189,373	189,373	108,461	2,081,775
Total Gov & Bus Type Expenditures	28	456,376	35,773	0	26,112	0	0	189,373	707,634	479,659	2,491,487
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	456,376	35,773	0	26,112	0	0	189,373	707,634	479,659	2,491,487
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-260,016	31,227	0	194,888	0	0	-8,891	-42,792	-151,055	-35,057
Beginning Fund Balance July 1	33	194,250	77,484	0	0	0	0	97,633	369,367	520,422	555,479
Ending Fund Balance June 30	34	-65,766	108,711	0	194,888	0	0	88,742	326,575	369,367	520,422

City Name: Spillville

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 Oak Street Project	225,000	9-11	20,000	6,706		26,706	26,706	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

