

86-836

Adoption of Budget and Certification of City Taxes

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

The City of: VINING County Name: TAMA 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) 560-3863
Telephone Number

Signature

County Auditor Date Stamp

January 1, 2012 Property Valuations

Last Official Census

Regular	2a	With Gas & Electric	596,095	2b	Without Gas & Electric	562,625	50
Debt Service Value	3a			3b			
Ag Land	4a		176,085				

TAXES LEVIED

Code	Dollar	Purpose	(A)	(B)	(C)
Sec.	Limit		Request with Utility Replacement	Property Taxes Levied	Rate
384.1	8.10000	Regular General levy	5 4,828	43 4,557	8.10000
-384		Non-Voted Other Permissible Levies			
12(8)	0.67500	Contract for use of Bridge	6	0	0.00000
12(10)	0.95000	Opr & Maint publicly owned Transit	7	0	0.00000
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center	8	0	0.00000
12(12)	0.13500	Opr & Maint of City owned Civic Center	9	0	0.00000
12(13)	0.06750	Planning a Sanitary Disposal Project	10	0	0.00000
12(14)	0.27000	Aviation Authority (under sec.330A.15)	11	0	0.00000
12(16)	0.06750	Levee Impr. fund in special charter city	13	0	0.00000
12(18)	Amt Nec	Liability, property & self insurance costs	14 4,750	52 4,483	7.96853
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462	0	0.00000
-384		Voted Other Permissible Levies			
12(1)	0.13500	Instrumental/Vocal Music Groups	15	0	0.00000
12(2)	0.81000	Memorial Building	16	0	0.00000
12(3)	0.13500	Symphony Orchestra	17	0	0.00000
12(4)	0.27000	Cultural & Scientific Facilities	18	0	0.00000
12(5)	As Voted	County Bridge	19	0	0.00000
12(6)	1.35000	Missi or Missouri River Bridge Const.	20	0	0.00000
12(9)	0.03375	Aid to a Transit Company	21	0	0.00000
12(17)	0.20500	Maintain Institution received by gift/devise	22	0	0.00000
12(19)	1.00000	City Emergency Medical District	463	0	0.00000
12(21)	0.27000	Support Public Library	23	0	0.00000
28E.22	1.50000	Unified Law Enforcement	24	0	0.00000
Total General Fund Regular Levies (5 thru 24)			25 9,578	9,040	
384.1	3.00375	Ag Land	26 529	529	3.00375
Total General Fund Tax Levies (25 + 26)			27 10,107	9,569	Do Not Add
Special Revenue Levies					
384.8	0.27000	Emergency (if general fund at levy limit)	28 161	152	0.27000
384.6	Amt Nec	Police & Fire Retirement	29	0	0.00000
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30 600	566	1.00655
Rules	Amt Nec	Other Employee Benefits	31	0	0.00000
Total Employee Benefit Levies (29,30,31)			32 600	566	1.00655
Sub Total Special Revenue Levies (28+32)			33 761	718	
Valuation					
386	As Req	With Gas & Elec	Without Gas & Elec		
	SSMID 1 (A)	(B)		34 0	0.00000
	SSMID 2 (A)	(B)		35 0	0.00000
	SSMID 3 (A)	(B)		36 0	0.00000
	SSMID 4 (A)	(B)		37 0	0.00000
	SSMID 5 (A)	(B)		555 0	0.00000
	SSMID 6 (A)	(B)		556 0	0.00000
	SSMID 7 (A)	(B)		1177 0	0.00000
Total SSMID			38 0	0	Do Not Add
Total Special Revenue Levies			39 761	718	
384.4	Amt Nec	Debt Service Levy 76.10(6)	40 0	0	0.00000
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41	0	0.00000
Total Property Taxes (27+39+40+41)			42 10,868	10,287	17.34508

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 **VINING**

		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	6,555	1,005					7,560		7,560	
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	20,985	3,157					24,142		24,142	
Actual Expenditures Except End Bal (pg 12, line 259) *	3	16,977	3,911					20,888		20,888	
Ending Fund Balance June 30 (pg 12, line 270) *	4	10,563	251	0	0	0	0	10,814	0	10,814	
(2)											
** Re-Estimated FY 2013											
Beginning Fund Balance	5	10,563	251	0	0	0	0	10,814	0	10,814	
Re-Est Revenues	6	13,900	8,348	0	0	0	0	22,248	0	22,248	
Re-Est Expenditures	7	17,452	3,911	0	0	0	0	21,363	0	21,363	
Ending Fund Balance	8	7,011	4,688	0	0	0	0	11,699	0	11,699	
(3)											
** Budget FY 2014											
Beginning Fund Balance	9	7,011	4,688	0	0	0	0	11,699	0	11,699	
Revenues	10	16,127	9,761	0	0	0	0	25,888	0	25,888	
Expenditures	11	21,125	11,050	0	0	0	0	32,175	0	32,175	
Ending Fund Balance	12	2,013	3,399	0	0	0	0	5,412	0	5,412	

* 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	200							200	0	0
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	500							500	0	0
Ambulance	6	650							650	560	560
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	1,350	0	0			0		1,350	560	560
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12		4,500						4,500	0	0
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		3,250						3,250	3,246	3,246
Traffic Control and Safety	15								0	0	0
Snow Removal	16		2,000						2,000	665	665
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	1,000							1,000	800	800
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	1,000	9,750	0			0		10,750	4,711	4,711
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	400							400	291	311
Community Mental Health	28	100							100	0	0
Other Health and Social Services	29								0	0	0
TOTAL (lines 23 - 29)	30	500	0	0			0		500	291	311
CULTURE & RECREATION											
Library Services	31								0	0	0
Museum, Band and Theater	32								0	0	0
Parks	33	1,500							1,500	1,305	1,305
Recreation	34								0	0	0
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36								0	0	0
Other Culture and Recreation	37	2,550							2,550	2,550	2,550
TOTAL (lines 31 - 37)	38	4,050	0	0			0		4,050	3,855	3,855

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								0	0	0
Economic Development	40	2,200							2,200	2,045	2,045
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	2,200	0	0			0		2,200	2,045	2,045
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46	1,300							1,300	1,200	1,170
Clerk, Treasurer, & Finance Adm.	47	1,625							1,625	1,625	1,625
Elections	48	1,200							1,200	928	924
Legal Services & City Attorney	49	600							600	0	0
City Hall & General Buildings	50	2,500							2,500	3,149	3,290
Tort Liability	51	3,200							3,200	2,225	1,277
Other General Government	52	1,600	1,300						2,900	774	1,120
TOTAL (lines 46 - 52)	53	12,025	1,300	0			0		13,325	9,901	9,406
DEBT SERVICE											
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	21,125	11,050	0	0	0	0		32,175	21,363	20,888
BUSINESS TYPE ACTIVITIES											
Proprietary: Enterprise & Budgeted ISF											
Water Utility	59								0	0	0
Sewer Utility	60								0	0	0
Electric Utility	61								0	0	0
Gas Utility	62								0	0	0
Airport	63								0	0	0
Landfill/Garbage	64								0	0	0
Transit	65								0	0	0
Cable TV, Internet & Telephone	66								0	0	0
Housing Authority	67								0	0	0
Storm Water Utility	68								0	0	0
Other Business Type (city hosp., ISF, parking, etc.)	69								0	0	0
Enterprise DEBT SERVICE	70								0	0	0
Enterprise CAPITAL PROJECTS	71								0	0	0
Enterprise TIF CAPITAL PROJECTS	72								0	0	0
TOTAL Business Type Expenditures (lines 59 - 73)	73							0	0	0	0
TOTAL ALL EXPENDITURES (lines 58+74)	74	21,125	11,050	0	0	0	0	0	32,175	21,363	20,888
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	21,125	11,050	0	0	0	0	0	32,175	21,363	20,888
Ending Fund Balance June 30	79	2,013	3,399	0	0	0	0	0	5,412	11,699	10,814

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

REVENUES DETAIL

Fiscal Year Ending

2014

Fiscal Years

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2014	RE-ESTIMATED 2013	ACTUAL 2012
REVENUES & OTHER FINANCING SOURCES											
Taxes Levied on Property	1	9,569	718		0	0			10,287	7,709	7,709
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	9,569	718		0	0			10,287	7,709	7,709
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	538	43		0	0			581	244	244
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	3,600							3,600	2,654	2,654
Subtotal - Other City Taxes (lines 6 thru 12)	13	4,138	43		0	0			4,181	2,898	2,898
Licenses & Permits	14	600							600	275	275
Use of Money & Property	15	200							200	250	550
Intergovernmental:											
Federal Grants & Reimbursements	16								0	1,730	1,730
Road Use Taxes	17		9,000						9,000	5,386	5,386
Other State Grants & Reimbursements	18								0	130	130
Local Grants & Reimbursements	19								0	3,100	4,694
Subtotal - Intergovernmental (lines 16 thru 19)	20	0	9,000	0	0	0		0	9,000	10,346	11,940
Charges for Fees & Service:											
Water Utility	21								0	0	0
Sewer Utility	22								0	0	0
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	770							770	770	770
Hospital	28								0	0	0
Transit	29								0	0	0
Cable TV, Internet & Telephone	30								0	0	0
Housing Authority	31								0	0	0
Storm Water Utility	32								0	0	0
Other Fees & Charges for Service	33								0	0	0
Subtotal - Charges for Service (lines 21 thru 33)	34	770	0		0	0	0	0	770	770	770
Special Assessments	35	650							650	0	0
Miscellaneous	36	200							200	0	0
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	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	0
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 42)	43	16,127	9,761	0	0	0	0	0	25,888	22,248	24,142
Beginning Fund Balance July 1	44	7,011	4,688	0	0	0	0	0	11,699	10,814	7,560
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	23,138	14,449	0	0	0	0	0	37,587	33,062	31,702

CITY OF VINING
ADOPTED BUDGET SUMMARY
YEAR ENDED JUNE 30, 2014

Fiscal Years

		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)
(A)	(B)										
Revenues & Other Financing Sources											
Taxes Levied on Property	1	9,569	718		0	0			10,287	7,709	7,709
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	9,569	718		0	0			10,287	7,709	7,709
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	4,138	43		0	0			4,181	2,898	2,898
Licenses & Permits	7	600	0					0	600	275	275
Use of Money and Property	8	200	0	0	0	0	0	0	200	250	550
Intergovernmental	9	0	9,000	0	0	0		0	9,000	10,346	11,940
Charges for Fees & Service	10	770	0		0	0	0	0	770	770	770
Special Assessments	11	650	0		0	0		0	650	0	0
Miscellaneous	12	200	0		0	0	0	0	200	0	0
Sub-Total Revenues	13	16,127	9,761	0	0	0	0	0	25,888	22,248	24,142
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
Total Revenues and Other Sources	17	16,127	9,761	0	0	0	0	0	25,888	22,248	24,142
Expenditures & Other Financing Uses											
Public Safety	18	1,350	0	0			0		1,350	560	560
Public Works	19	1,000	9,750	0			0		10,750	4,711	4,711
Health and Social Services	20	500	0	0			0		500	291	311
Culture and Recreation	21	4,050	0	0			0		4,050	3,855	3,855
Community and Economic Development	22	2,200	0	0			0		2,200	2,045	2,045
General Government	23	12,025	1,300	0			0		13,325	9,901	9,406
Debt Service	24	0	0	0	0		0		0	0	0
Capital Projects	25	0	0			0			0	0	0
Total Government Activities Expenditures	26	21,125	11,050	0	0	0	0	0	32,175	21,363	20,888
Business Type Proprietary: Enterprise & ISF	27							0	0	0	0
Total Gov & Bus Type Expenditures	28	21,125	11,050	0	0	0	0	0	32,175	21,363	20,888
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	21,125	11,050	0	0	0	0	0	32,175	21,363	20,888
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	 -4,998	 -1,289	 0	 0	 0	 0	 0	 -6,287	 885	 3,254
Beginning Fund Balance July 1	33	7,011	4,688	0	0	0	0	0	11,699	10,814	7,560
Ending Fund Balance June 30	34	2,013	3,399	0	0	0	0	0	5,412	11,699	10,814

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

City Name: VINING

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

