

86-836

Adoption of Budget and Certification of City Taxes

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

The City of: VINING County Name: TAMA Date Budget Adopted: 3/3/2014
(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, 2013 Property Valuations

Last Official Census

Regular
DEBT SERVICE
Ag Land

2a	With Gas & Electric	627,816	2b	Without Gas & Electric	593,934
3a			3b		
4a	Ag Land	174,124			

50

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	5,085	4,811	8.10000
(384)		Non-Voted Other Permissible Levies			
12(8)	0.67500	Contract for use of Bridge		0	0
12(10)	0.95000	Opr & Maint publicly owned Transit		0	0
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center		0	0
12(12)	0.13500	Opr & Maint of City owned Civic Center		0	0
12(13)	0.06750	Planning a Sanitary Disposal Project		0	0
12(14)	0.27000	Aviation Authority (under sec.330A.15)		0	0
12(16)	0.06750	Levee Impr. fund in special charter city		0	0
12(18)	Amt Nec	Liability, property & self insurance costs	5,085	4,811	8.09951
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.		0	0
(384)		Voted Other Permissible Levies			
12(1)	0.13500	Instrumental/Vocal Music Groups		0	0
12(2)	0.81000	Memorial Building		0	0
12(3)	0.13500	Symphony Orchestra		0	0
12(4)	0.27000	Cultural & Scientific Facilities		0	0
12(5)	As Voted	County Bridge		0	0
12(6)	1.35000	Missi or Missouri River Bridge Const.		0	0
12(9)	0.03375	Aid to a Transit Company		0	0
12(17)	0.20500	Maintain Institution received by gift/devise		0	0
12(19)	1.00000	City Emergency Medical District		0	0
12(21)	0.27000	Support Public Library		0	0
28E.22	1.50000	Unified Law Enforcement		0	0
Total General Fund Regular Levies (5 thru 24)			10,170	9,622	
384.1	3.00375	Ag Land	523	523	3.00375
Total General Fund Tax Levies (25 + 26)			10,693	10,145	Do Not Add
Special Revenue Levies					
384.8	0.27000	Emergency (if general fund at levy limit)	170	160	0.27000
384.6	Amt Nec	Police & Fire Retirement		0	0
	Amt Nec	FICA & IPERS (if general fund at levy limit)	800	757	1.27455
Rules	Amt Nec	Other Employee Benefits		0	0
Total Employee Benefit Levies (29,30,31)			800	757	1.27455
Sub Total Special Revenue Levies (28+32)			970	917	
Valuation					
386	As Req	With Gas & Elec	Without Gas & Elec		
	SSMID 1 (A)	(B)		0	0
	SSMID 2 (A)	(B)		0	0
	SSMID 3 (A)	(B)		0	0
	SSMID 4 (A)	(B)		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			0	0	Do Not Add
Total Special Revenue Levies			970	917	
384.4	Amt Nec	Debt Service Levy 76.10(6)	0	0	0
384.7	0.67500	Capital Projects (Capital Improv. Reserve)		0	0
Total Property Taxes (27+39+40+41)			11,663	11,062	17.74406

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 2013											
Beginning Fund Balance July 1 (pg 5, line 134) *	1	10,563	250					10,813		10,813	
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	18,978	6,462					25,440		25,440	
Actual Expenditures Except End Bal (pg 12, line 259) *	3	18,373	5,061					23,434		23,434	
Ending Fund Balance June 30 (pg 12, line 261) *	4	11,168	1,651	0	0	0	0	12,819	0	12,819	
(2)											
** Re-Estimated FY 2014											
Beginning Fund Balance	5	11,168	1,651	0	0	0	0	12,819	0	12,819	
Re-Est Revenues	6	15,466	8,677	0	0	0	0	24,143	0	24,143	
Re-Est Expenditures	7	18,373	5,061	0	0	0	0	23,434	0	23,434	
Ending Fund Balance	8	8,261	5,267	0	0	0	0	13,528	0	13,528	
(3)											
** Budget FY 2015											
Beginning Fund Balance	9	8,261	5,267	0	0	0	0	13,528	0	13,528	
Revenues	10	17,856	7,254	0	0	0	0	25,110	0	25,110	
Expenditures	11	22,225	9,300	0	0	0	0	31,525	0	31,525	
Ending Fund Balance	12	3,892	3,221	0	0	0	0	7,113	0	7,113	

* 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.

CITY OF _____ VINING _____

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

	Request with Utility Replacement (A)	Property Taxes Levied (B)
1 Portion of General Fund Levy Used for Emerg. Mgmt. Comm.	<input style="width: 100px; height: 20px;" type="text"/>	<u>0</u>
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 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	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		2,500						2,500	200	200
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		3,300						3,300	3,321	3,321
Traffic Control and Safety	15								0	0	0
Snow Removal	16		2,000						2,000	1,540	1,540
Highway Engineering	17								0	0	0
Street Cleaning	18								0	0	0
Airport <i>(if not Enterprise)</i>	19								0	0	0
Garbage <i>(if not Enterprise)</i>	20	800							800	800	800
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	800	7,800	0			0		8,600	5,861	5,861
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	450							450	0	0
Community Mental Health	28	100							100	0	0
Other Health and Social Services	29								0	0	0
TOTAL (lines 23 - 29)	30	550	0	0			0		550	0	0
CULTURE & RECREATION											
Library Services	31								0	0	0
Museum, Band and Theater	32								0	0	0
Parks	33	1,500							1,500	1,578	1,578
Recreation	34								0	0	0
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36								0	0	0
Other Culture and Recreation	37	2,600							2,600	2,140	2,140
TOTAL (lines 31 - 37)	38	4,100	0	0			0		4,100	3,718	3,718

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2015

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 2015 (J)	RE-ESTIMATED 2014 (K)	ACTUAL 2013 (L)
COMMUNITY & ECONOMIC DEVELOPMENT											
Community Beautification	39								0	0	0
Economic Development	40	2,400							2,400	5,563	5,563
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	2,400	0	0			0		2,400	5,563	5,563
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46	1,300							1,300	1,001	1,001
Clerk, Treasurer, & Finance Adm.	47	1,625							1,625	1,408	1,408
Elections	48	2,000							2,000	0	0
Legal Services & City Attorney	49	600							600	200	200
City Hall & General Buildings	50	2,500							2,500	180	180
Tort Liability	51	3,400							3,400	4,843	4,843
Other General Government	52	1,600	1,500						3,100	100	100
TOTAL (lines 46 - 52)	53	13,025	1,500	0			0		14,525	7,732	7,732
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	0
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58	22,225	9,300	0	0	0	0		31,525	23,434	23,434
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	22,225	9,300	0	0	0	0	0	31,525	23,434	23,434
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+76)	78	22,225	9,300	0	0	0	0	0	31,525	23,434	23,434
Ending Fund Balance June 30	79	3,892	3,221	0	0	0	0	0	7,113	13,528	12,819

* 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											
Taxes Levied on Property	1	10,145	917		0	0			11,062	7,407	7,407
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	10,145	917		0	0			11,062	7,407	7,407
Delinquent Property Taxes	4	200							200	160	160
TIF Revenues	5								0	0	3,835
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	548	53		0	0			601	526	526
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	2,652	2,652
Subtotal - Other City Taxes (lines 6 thru 12)	13	4,148	53		0	0			4,201	3,178	3,178
Licenses & Permits	14	375							375	275	275
Use of Money & Property	15	200							200	1,873	873
Intergovernmental:											
Federal Grants & Reimbursements	16								0	1,745	1,868
Road Use Taxes	17		6,200						6,200	5,400	3,522
Other State Grants & Reimbursements	18	1,088	84	0	0	0		0	1,172	130	328
Local Grants & Reimbursements	19								0	3,175	3,194
Subtotal - Intergovernmental (lines 16 thru 19)	20	1,088	6,284	0	0	0		0	7,372	10,450	8,912
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	800							800	800	800
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	800	0		0	0	0	0	800	800	800
Special Assessments	35	650							650	0	0
Miscellaneous	36	250							250	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, & 41)	43	17,856	7,254	0	0	0	0	0	25,110	24,143	25,440
Beginning Fund Balance July 1	44	8,261	5,267	0	0	0	0	0	13,528	12,819	10,813
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	26,117	12,521	0	0	0	0	0	38,638	36,962	36,253

CITY OF VINING
ADOPTED BUDGET SUMMARY
YEAR ENDED JUNE 30, 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											
Taxes Levied on Property	1	10,145	917		0	0			11,062	7,407	7,407
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	10,145	917		0	0			11,062	7,407	7,407
Delinquent Property Taxes	4	200	0		0	0			200	160	160
TIF Revenues	5			0					0	0	3,835
Other City Taxes	6	4,148	53		0	0			4,201	3,178	3,178
Licenses & Permits	7	375	0					0	375	275	275
Use of Money and Property	8	200	0	0	0	0	0	0	200	1,873	873
Intergovernmental	9	1,088	6,284	0	0	0		0	7,372	10,450	8,912
Charges for Fees & Service	10	800	0		0	0	0	0	800	800	800
Special Assessments	11	650	0		0	0		0	650	0	0
Miscellaneous	12	250	0		0	0	0	0	250	0	0
Sub-Total Revenues	13	17,856	7,254	0	0	0	0	0	25,110	24,143	25,440
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	0
Proceeds of Capital Asset Sales	16	0	0	0	0	0	0	0	0	0	0
Total Revenues and Other Sources	17	17,856	7,254	0	0	0	0	0	25,110	24,143	25,440
Expenditures & Other Financing Uses											
Public Safety	18	1,350	0	0			0		1,350	560	560
Public Works	19	800	7,800	0			0		8,600	5,861	5,861
Health and Social Services	20	550	0	0			0		550	0	0
Culture and Recreation	21	4,100	0	0			0		4,100	3,718	3,718
Community and Economic Development	22	2,400	0	0			0		2,400	5,563	5,563
General Government	23	13,025	1,500	0			0		14,525	7,732	7,732
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	22,225	9,300	0	0	0	0	0	31,525	23,434	23,434
Business Type Proprietary: Enterprise & ISF	27							0	0	0	0
Total Gov & Bus Type Expenditures	28	22,225	9,300	0	0	0	0	0	31,525	23,434	23,434
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	22,225	9,300	0	0	0	0	0	31,525	23,434	23,434
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-4,369	-2,046	0	0	0	0	0	-6,415	709	2,006
Beginning Fund Balance July 1	33	8,261	5,267	0	0	0	0	0	13,528	12,819	10,813
Ending Fund Balance June 30	34	3,892	3,221	0	0	0	0	0	7,113	13,528	12,819

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

City Name: VINING

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
(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	0

NOTICE OF PUBLIC HEARING BUDGET ESTIMATE

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

DATE POSTED
2/14/2014

City of **VINING** , Iowa

The City Council will conduct a public hearing on the proposed Budget at City Hall
on 3/3/2014 at 7:30 p.m.
(Date) xx/xx/xx *(hour)*

The Budget Estimate Summary of proposed receipts and expenditures is shown below.
Copies of the the detailed proposed Budget may be obtained or viewed at the offices of the Mayor,
City Clerk, and at the Library.

The estimated Total tax levy rate per \$1000 valuation on regular property \$ 17.74406
The estimated tax levy rate per \$1000 valuation on Agricultural land is \$ 3.00375

At the public hearing, any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget.

(319) 560-3863
phone number

NANCI PARIZEK
City Clerk/Finance Officer's NAME

		Budget FY 2015	Re-estimated FY 2014	Actual FY 2013
		(a)	(b)	(c)
Revenues & Other Financing Sources				
Taxes Levied on Property	1	11,062	7,407	7,407
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	3	11,062	7,407	7,407
Delinquent Property Taxes	4	200	160	160
TIF Revenues	5	0	0	3,835
Other City Taxes	6	4,201	3,178	3,178
Licenses & Permits	7	375	275	275
Use of Money and Property	8	200	1,873	873
Intergovernmental	9	7,372	10,450	8,912
Charges for Fees & Service	10	800	800	800
Special Assessments	11	650	0	0
Miscellaneous	12	250	0	0
Other Financing Sources	13	0	0	0
Total Revenues and Other Sources	14	25,110	24,143	25,440
Expenditures & Other Financing Uses				
Public Safety	15	1,350	560	560
Public Works	16	8,600	5,861	5,861
Health and Social Services	17	550	0	0
Culture and Recreation	18	4,100	3,718	3,718
Community and Economic Development	19	2,400	5,563	5,563
General Government	20	14,525	7,732	7,732
Debt Service	21	0	0	0
Capital Projects	22	0	0	0
Total Government Activities Expenditures	23	31,525	23,434	23,434
Business Type / Enterprises	24	0	0	0
Total ALL Expenditures	25	31,525	23,434	23,434
Transfers Out	26	0	0	0
Total ALL Expenditures/Transfers Out	27	31,525	23,434	23,434
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	28	-6,415	709	2,006
Beginning Fund Balance July 1	29	13,528	12,819	10,813
Ending Fund Balance June 30	30	7,113	13,528	12,819