

39-370

Adoption of Budget and Certification of City Taxes

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

The City of: YALE County Name: GUTHRIE Date Budget Adopted: 3/9/2014
(Date) xxxxxx

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.

	641-431-1300 <small>Telephone Number</small>	
County Auditor Date Stamp	January 1, 2013 Property Valuations	<small>Signature</small>
	With Gas & Electric	Without Gas & Electric
Regular	2a <u>7,497,223</u>	2b <u>7,354,473</u>
DEBT SERVICE	3a <u>7,497,223</u>	3b <u>7,354,473</u>
Ag Land	4a <u>80,845</u>	4b
		Last Official Census <div style="border: 1px solid black; width: 40px; height: 20px; margin: 0 auto; text-align: center;">246</div>

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 60,728	43 59,571	43 8.10000
(384)		Non-Voted Other Permissible Levies			
12(8)	0.67500	Contract for use of Bridge	6	0	44 0
12(10)	0.95000	Opr & Maint publicly owned Transit	7	0	45 0
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center	8	0	46 0
12(12)	0.13500	Opr & Maint of City owned Civic Center	9	0	47 0
12(13)	0.06750	Planning a Sanitary Disposal Project	10	0	48 0
12(14)	0.27000	Aviation Authority (under sec.330A.15)	11 850	834	49 0.11338
12(16)	0.06750	Levee Impr. fund in special charter city	13	0	51 0
12(18)	Amt Nec	Liability, property & self insurance costs	14	0	52 0
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462 652	640	465 0.08697
(384)		Voted Other Permissible Levies			
12(1)	0.13500	Instrumental/Vocal Music Groups	15	0	53 0
12(2)	0.81000	Memorial Building	16	0	54 0
12(3)	0.13500	Symphony Orchestra	17	0	55 0
12(4)	0.27000	Cultural & Scientific Facilities	18	0	56 0
12(5)	As Voted	County Bridge	19	0	57 0
12(6)	1.35000	Missi or Missouri River Bridge Const.	20	0	58 0
12(9)	0.03375	Aid to a Transit Company	21	0	59 0
12(17)	0.20500	Maintain Institution received by gift/devise	22	0	60 0
12(19)	1.00000	City Emergency Medical District	463	0	466 0
12(21)	0.27000	Support Public Library	23	0	61 0
28E.22	1.50000	Unified Law Enforcement	24	0	62 0
Total General Fund Regular Levies (5 thru 24)			25 62,230	61,045	
384.1	3.00375	Ag Land	26 243	243	63 3.00375
Total General Fund Tax Levies (25 + 26)			27 62,473	61,288	Do Not Add
Special Revenue Levies					
384.8	0.27000	Emergency (if general fund at levy limit)	28 1,800	1,766	64 0.24009
384.6	Amt Nec	Police & Fire Retirement	29	0	0
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30	0	0
Rules	Amt Nec	Other Employee Benefits	31 1,250	1,226	0.16670
Total Employee Benefit Levies (29,30,31)			32 1,250	1,226	65 0.16670
Sub Total Special Revenue Levies (28+32)			33 3,050	2,992	
Valuation					
386	As Req	With Gas & Elec	Without Gas & Elec		
	SSMID 1 (A)	(B)		34 0	66 0
	SSMID 2 (A)	(B)		35 0	67 0
	SSMID 3 (A)	(B)		36 0	68 0
	SSMID 4 (A)	(B)		37 0	69 0
	SSMID 5 (A)	(B)		555 0	565 0
	SSMID 6 (A)	(B)		556 0	566 0
	SSMID 7 (A)	(B)		1177 0	0
Total SSMID			38 0	0	Do Not Add
Total Special Revenue Levies			39 3,050	2,992	
384.4	Amt Nec	Debt Service Levy 76.10(6)	40 0	0	70 0
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41	0	71 0
Total Property Taxes (27+39+40+41)			42 65,523	64,280	72 8.70714

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.

Fund Balance Worksheet for City of **YALE**

		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	167,178	-8,034					159,144	-19,437	139,707
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	84,016	45,160					129,176	61,315	190,491
Actual Expenditures Except End Bal (pg 12, line 259) *	3	74,476	31,692					106,168	30,166	136,334
Ending Fund Balance June 30 (pg 12, line 261) *	4	176,718	5,434	0	0	0	0	182,152	11,712	193,864
(2)										
** Re-Estimated FY 2014										
Beginning Fund Balance	5	176,718	5,434	0	0	0	0	182,152	11,712	193,864
Re-Est Revenues	6	118,486	48,142	0	0	0	0	166,628	26,800	193,428
Re-Est Expenditures	7	109,460	41,706	0	0	0	0	151,166	38,813	189,979
Ending Fund Balance	8	185,744	11,870	0	0	0	0	197,614	-301	197,313
(3)										
** Budget FY 2015										
Beginning Fund Balance	9	185,744	11,870	0	0	0	0	197,614	-301	197,313
Revenues	10	111,149	48,320	0	0	0	0	159,469	26,800	186,269
Expenditures	11	98,272	41,706	0	0	0	0	139,978	38,813	178,791
Ending Fund Balance	12	198,621	18,484	0	0	0	0	217,105	-12,314	204,791

* 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 YALE

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.	652	640
2 <u>Support of a Local Emerg.Mgmt.Comm.</u>	652	640
3 TOTAL FOR FISCAL YEAR 2014	1,304	1,280

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2015

Fiscal Years

GOVERNMENT ACTIVITIES (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)
PUBLIC SAFETY											
Police Department/Crime Prevention	1								0	0	0
Jail	2								0	0	0
Emergency Management	3	652							652	1,800	574
Flood Control	4								0	0	0
Fire Department	5	24,000							24,000	28,250	16,311
Ambulance	6	1,648							1,648	500	1,850
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8	0							0	0	0
Animal Control	9	0							0	0	0
Other Public Safety	10	923							923	923	1,765
TOTAL (lines 1 - 10)	11	27,223	0	0			0		27,223	31,473	20,500
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12		41,706						41,706	41,706	29,142
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	9,550	0						9,550	9,550	8,357
Traffic Control and Safety	15		0						0	0	70
Snow Removal	16		0						0	0	1,023
Highway Engineering	17								0	0	0
Street Cleaning	18								0	0	0
Airport (if not Enterprise)	19	300							300	300	259
Garbage (if not Enterprise)	20	20,000							20,000	23,601	0
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	29,850	41,706	0			0		71,556	75,157	38,851
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	500							500	500	1,550
Community Mental Health	28								0	0	0
Other Health and Social Services	29	250							250	250	0
TOTAL (lines 23 - 29)	30	750	0	0			0		750	750	1,550
CULTURE & RECREATION											
Library Services	31	900							900	900	900
Museum, Band and Theater	32								0	0	0
Parks	33	1,350							1,350	1,350	3,979
Recreation	34	3,600							3,600	3,600	2,250
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36	0							0	0	0
Other Culture and Recreation	37	0							0	0	0
TOTAL (lines 31 - 37)	38	5,850	0	0			0		5,850	5,850	7,129

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		4,650							4,650	4,650	2,195
Economic Development	40		2,631							2,631	5,968	704
Housing and Urban Renewal	41									0	0	0
Planning & Zoning	42		0							0	0	0
Other Com & Econ Development	43		0							0	0	0
TOTAL (lines 39 - 44)	44											
	45		7,281	0	0			0		7,281	10,618	2,899
GENERAL GOVERNMENT												
Mayor, Council, & City Manager	46		5,500	0						5,500	5,500	3,518
Clerk, Treasurer, & Finance Adm.	47		6,750	0						6,750	6,750	7,307
Elections	48		400							400	400	0
Legal Services & City Attorney	49		2,000							2,000	2,000	65
City Hall & General Buildings	50		3,577							3,577	3,577	13,380
Tort Liability	51		8,000							8,000	8,000	10,715
Other General Government	52		1,091							1,091	1,091	256
TOTAL (lines 46 - 52)	53		27,318	0	0			0		27,318	27,318	35,241
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 <i>(lines 11+22+30+38+45+53+54+57)</i>	58		98,272	41,706	0	0	0	0		139,978	151,166	106,170
BUSINESS TYPE ACTIVITIES Proprietary: Enterprise & Budgeted ISF												
Water Utility	59								38,813	38,813	38,813	30,163
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								38,813	38,813	38,813	30,163
TOTAL ALL EXPENDITURES (lines 58+74)	74		98,272	41,706	0	0	0	0	38,813	178,791	189,979	136,333
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		98,272	41,706	0	0	0	0	38,813	178,791	189,979	136,333
Ending Fund Balance June 30	79		198,621	18,484	0	0	0	0	-12,314	204,791	197,313	193,864

* 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)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2015	RE-ESTIMATED 2014	ACTUAL 2013
REVENUES & OTHER FINANCING SOURCES											
	1	61,288	2,992		0	0			64,280	79,488	71,216
	2								0	0	0
	3	61,288	2,992		0	0			64,280	79,488	71,216
	4								0	0	0
	5								0	0	0
Other City Taxes:											
	6	1,185	58		0	0			1,243	0	0
	7								0	0	0
	8								0	0	0
	9								0	0	0
	10								0	0	0
	11								0	0	0
	12		23,000						23,000	23,000	21,253
	13	1,185	23,058		0	0			24,243	23,000	21,253
	14	500							500	500	478
	15	3,500							3,500	3,500	86
Intergovernmental:											
	16								0	0	0
	17		22,140						22,140	22,140	20,668
	18	6,676	130	0	0	0		0	6,806	0	0
	19	15,000							15,000	15,000	13,615
	20	21,676	22,270	0	0	0		0	43,946	37,140	34,283
Charges for Fees & Service:											
	21							26,800	26,800	26,800	61,315
	22								0	0	0
	23								0	0	0
	24								0	0	0
	25								0	0	0
	26								0	0	0
	27	23,000							23,000	23,000	-1,551
	28								0	0	0
	29								0	0	0
	30								0	0	0
	31								0	0	0
	32								0	0	0
	33								0	0	0
	34	23,000	0		0	0	0	26,800	49,800	49,800	59,764
	35								0	0	0
	36	0							0	0	3,410
Other Financing Sources:											
	37								0	0	0
	38								0	0	0
	39	0	0	0	0	0	0	0	0	0	0
	40								0	0	0
	41								0	0	0
	42	0	0	0	0	0	0	0	0	0	0
	43	111,149	48,320	0	0	0	0	26,800	186,269	193,428	190,490
	44	185,744	11,870	0	0	0	0	-301	197,313	193,864	139,707
	45	296,893	60,190	0	0	0	0	26,499	383,582	387,292	330,197

CITY OF

YALE

ADOPTED BUDGET SUMMARY

YEAR ENDED JUNE 30, 2015

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 2015	(K) RE-ESTIMATED 2014	(L) ACTUAL 2013
Revenues & Other Financing Sources											
Taxes Levied on Property	1	61,288	2,992		0	0			64,280	79,488	71,216
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	61,288	2,992		0	0			64,280	79,488	71,216
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	1,185	23,058		0	0			24,243	23,000	21,253
Licenses & Permits	7	500	0					0	500	500	478
Use of Money and Property	8	3,500	0	0	0	0	0	0	3,500	3,500	86
Intergovernmental	9	21,676	22,270	0	0	0		0	43,946	37,140	34,283
Charges for Fees & Service	10	23,000	0		0	0	0	26,800	49,800	49,800	59,764
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	0	0		0	0	0	0	0	0	3,410
Sub-Total Revenues	13	111,149	48,320	0	0	0	0	26,800	186,269	193,428	190,490
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	111,149	48,320	0	0	0	0	26,800	186,269	193,428	190,490
Expenditures & Other Financing Uses											
Public Safety	18	27,223	0	0			0		27,223	31,473	20,500
Public Works	19	29,850	41,706	0			0		71,556	75,157	38,851
Health and Social Services	20	750	0	0			0		750	750	1,550
Culture and Recreation	21	5,850	0	0			0		5,850	5,850	7,129
Community and Economic Development	22	7,281	0	0			0		7,281	10,618	2,899
General Government	23	27,318	0	0			0		27,318	27,318	35,241
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	98,272	41,706	0	0	0	0		139,978	151,166	106,170
Business Type Proprietary: Enterprise & ISF	27							38,813	38,813	38,813	30,163
Total Gov & Bus Type Expenditures	28	98,272	41,706	0	0	0	0	38,813	178,791	189,979	136,333
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	98,272	41,706	0	0	0	0	38,813	178,791	189,979	136,333
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31										
	32	12,877	6,614	0	0	0	0	-12,013	7,478	3,449	54,157
Beginning Fund Balance July 1	33	185,744	11,870	0	0	0	0	-301	197,313	193,864	139,707
Ending Fund Balance June 30	34	198,621	18,484	0	0	0	0	-12,314	204,791	197,313	193,864

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

City Name: YALE

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

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

Fiscal Year
2015

City Name: YALE

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 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)
(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
				0	0	0	0	0	0

