

31-302

Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2012 - ENDING JUNE 30, 2013

The City of: Zwingle County Name: DUBUQUE & JACKSON Date Budget Adopted: 02/14/12
(Date) xxx/xxx/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.

563-599-4504
Telephone Number

Signature

County Auditor Date Stamp

January 1, 2011 Property Valuations

Last Official Census

	With Gas & Electric		Without Gas & Electric			
	Regular	2a	2,042,003	2b		1,958,748
	DEBT SERVICE	3a		3b		
	Ag Land	4a	15,648			

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 12,250	11,751	43 5.99901
(384)		Non-Voted Other Permissible Levies			
12(8)	0.67500	Contract for use of Bridge	6 0	0	44 0.00000
12(10)	0.95000	Opr & Maint publicly owned Transit	7 0	0	45 0.00000
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center	8 0	0	46 0.00000
12(12)	0.13500	Opr & Maint of City owned Civic Center	9 0	0	47 0.00000
12(13)	0.06750	Planning a Sanitary Disposal Project	10 0	0	48 0.00000
12(14)	0.27000	Aviation Authority (under sec.330A.15)	11 0	0	49 0.00000
12(15)	Amt Nec	Joint city-county building lease	12 0	0	50 0.00000
12(16)	0.06750	Levee Impr. fund in special charter city	13 0	0	51 0.00000
12(18)	Amt Nec	Liability, property & self insurance costs	14 0	0	52 0.00000
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462 0	0	465 0.00000
(384)		Voted Other Permissible Levies			
12(1)	0.13500	Instrumental/Vocal Music Groups	15 0	0	53 0.00000
12(2)	0.81000	Memorial Building	16 0	0	54 0.00000
12(3)	0.13500	Symphony Orchestra	17 0	0	55 0.00000
12(4)	0.27000	Cultural & Scientific Facilities	18 0	0	56 0.00000
12(5)	As Voted	County Bridge	19 0	0	57 0.00000
12(6)	1.35000	Missi or Missouri River Bridge Const.	20 0	0	58 0.00000
12(9)	0.03375	Aid to a Transit Company	21 0	0	59 0.00000
12(17)	0.20500	Maintain Institution received by gift/devise	22 0	0	60 0.00000
12(19)	1.00000	City Emergency Medical District	463 0	0	466 0.00000
12(21)	0.27000	Support Public Library	23 0	0	61 0.00000
28E.22	1.50000	Unified Law Enforcement	24 0	0	62 0.00000
Total General Fund Regular Levies (5 thru 24)			25 12,250	11,751	
384.1	3.00375	Ag Land	26 38	38	63 2.42843
Total General Fund Tax Levies (25 + 26)			27 12,288	11,789	Do Not Add
Special Revenue Levies					
384.8	0.27000	Emergency (if general fund at levy limit)	28 0	0	64 0.00000
384.6	Amt Nec	Police & Fire Retirement	29 0	0	0.00000
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30 0	0	0.00000
Rules	Amt Nec	Other Employee Benefits	31 0	0	0.00000
Total Employee Benefit Levies (29,30,31)			32 0	0	65 0.00000
Sub Total Special Revenue Levies (28+32)			33 0	0	
Valuation					
386	As Req	With Gas & Elec	Without Gas & Elec		
	SSMID 1 (A)	(B)	34 0	0	66 0.00000
	SSMID 2 (A)	(B)	35 0	0	67 0.00000
	SSMID 3 (A)	(B)	36 0	0	68 0.00000
	SSMID 4 (A)	(B)	37 0	0	69 0.00000
	SSMID 5 (A)	(B)	555 0	0	565 0.00000
	SSMID 6 (A)	(B)	556 0	0	566 0.00000
	SSMID 7 (A)	(B)	1177 0	0	0.00000
Total SSMID			38 0	0	Do Not Add
Total Special Revenue Levies			39 0	0	
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	0	71 0.00000
Total Property Taxes (27+39+40+41)			42 12,288	11,789	72 5.99901

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.
- 6) The city is receiving TIF Revenues and has completed the TIF Indebtedness section of the TIF DEBT form in compliance with 384.16(1)

(County Auditor)

Fund Balance Worksheet for City of **Zwingle**

		General	Special Rev	TIF	Debt Serv	Capt Proj	Permanent	Total	Proprietary	Grand
		(A)	(B)	Special Rev	(D)	(E)	(G)	Government	(I)	Total
(1)										
*Annual Report FY 2011										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	153,214						153,214	23,284	176,498
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	77,375						77,375		77,375
Actual Expenditures Except End Bal (pg 12, line 259) *	3	77,375						77,375		77,375
Ending Fund Balance June 30 (pg 12, line 261) *	4	153,214	0	0	0	0	0	153,214	23,284	176,498
(2)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Re-Estimated FY 2012										
Beginning Fund Balance	5	153,214	0	0	0	0	0	153,214	23,284	176,498
Re-Est Revenues	6	72,600	7,000	0	0	0	0	79,600	12,000	91,600
Re-Est Expenditures	7	32,003	0	0	0	0	0	32,003	43,000	75,003
Continuing Appropriation	8					0		0	0	0
Ending Fund Balance	9	193,811	7,000	0	0	0	0	200,811	-7,716	193,095
(3)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2013										
Beginning Fund Balance	10	193,811	7,000	0	0	0	0	200,811	-7,716	193,095
Revenues	11	66,988	7,000	0	0	0	0	73,988	0	73,988
Expenditures	12	29,250	0	0	0	0	0	29,250	43,000	72,250
Continuing Appropriation	13					0		0	0	0
Ending Fund Balance	14	231,549	14,000	0	0	0	0	245,549	-50,716	194,833

* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2011

** The remaining two sections are filled in by the software once ALL worksheets are completed.

CITY OF Zwingle

The Total Outstanding TIF Indebtedness is not used to determine the constitutional debt limit. Indebtedness as defined in Iowa Code Section 384.16, subsection 1, includes any TIF-financed agreement including all remaining payments for any annual appropriation agreements. Include the TOTAL amount for all remaining years of the agreement. Use best estimates for any agreement where the actual amount for future years is not known.

Include the total amount of outstanding loans, advances, indebtedness, or bonds outstanding, including interest, at the close of the most recently ended fiscal year through the remaining term of the indebtedness, which will be paid from TIF revenues.

TOTAL OUTSTANDING TIF INDEBTEDNESS INCLUDING INTEREST OWED	ACTUAL 2011
PRINCIPAL on All Bonds Paid with TIF Revenues including interest to term	
TIF Non-Bond Loans & Debt - Owed to Other Entities	
Self-Financed or Internal Loan TIF Debt	
Tax Rebatelements & Other Agreements Paid with TIF Revenues	
TOTAL OUTSTANDING TIF INDEBTEDNESS	

TIF Revenues are those moneys paid into the Special Fund created in section 403.19.
 DO NOT include bond payments made with a Debt Service levy on property
 Include ONLY debt that is to be repaid from future Tax Increment Financing revenues.
 All debt and interest should only be listed once.
 Include principal and interest to term in all amounts.

THE DATA BELOW NO LONGER CARRIES TO A "REBATES" LINE OF THE RE-EXP P2 & EXP P2 FORMS

Click to view Help with Rebates

REBATES OR PAYMENTS TO ENTITIES FROM TAXES FUNDED BY TIF		EXP P2	RE-EST EXP P2	
ENTITY NAME (Rebates DO NOT include bonds, SRF, project names, etc. See Help page for definition)		BUDGET 2013	RE-ESTIMATED 2012	ACTUAL 2011
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
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24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				
43				
44				
45				
* TOTAL Rebates or Payments to Entities				

* The "Total Rebates or Payments" appears on the Expenditures Pages, Re-Est Exp P2 & EXP P 2, under the Community & Econ Development Program

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2013

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 2013 (J)	RE-ESTIMATED 2012 (K)	ACTUAL 2011 (L)
PUBLIC SAFETY											
Police Department/Crime Prevention	1								0	0	0
Jail	2								0	0	0
Emergency Management	3	100							100	93	0
Flood Control	4								0	0	0
Fire Department	5								0	600	600
Ambulance	6	600							600	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	700	0	0			0		700	693	600
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	6,000							6,000	8,000	13,845
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	4,800							4,800	4,700	4,627
Traffic Control and Safety	15								0	0	0
Snow Removal	16	3,500							3,500	3,500	3,449
Highway Engineering	17								0	140	0
Street Cleaning	18								0	0	0
Airport (if not Enterprise)	19								0	0	0
Garbage (if not Enterprise)	20	4,400							4,400	4,400	4,363
Other Public Works	21								0	885	0
TOTAL (lines 12 - 21)	22	18,700	0	0			0		18,700	21,625	26,284
HEALTH & SOCIAL SERVICES											
Welfare Assistance	23	150							150	150	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	150	0	0			0		150	150	0
CULTURE & RECREATION											
Library Services	31	500							500	0	468
Museum, Band and Theater	32								0	0	0
Parks	33	1,700							1,700	0	1,548
Recreation	34								0	0	0
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36								0	0	0
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	2,200	0	0			0		2,200	0	2,016

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2013

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 2013 (J)	RE-ESTIMATED 2012 (K)	ACTUAL 2011 (L)
COMMUNITY & ECONOMIC DEVELOPMENT												
Community Beautification	39									0	741	0
Economic Development	40									0	800	0
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)	44									0	1,541	0
TOTAL (lines 39 - 44)	45		0	0	0			0		0	1,541	0
GENERAL GOVERNMENT												
Mayor, Council, & City Manager	46		1,000							1,000	1,152	580
Clerk, Treasurer, & Finance Adm.	47		2,800							2,800	2,800	2,768
Elections	48									0	0	0
Legal Services & City Attorney	49		500							500	0	423
City Hall & General Buildings	50									0	0	0
Tort Liability	51		2,200							2,200	1,700	1,717
Other General Government	52		1,000							1,000	2,342	575
TOTAL (lines 46 - 52)	53		7,500	0	0			0		7,500	7,994	6,063
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		29,250	0	0	0	0	0		29,250	32,003	34,963
BUSINESS TYPE ACTIVITIES												
Proprietary: Enterprise & Budgeted ISF												
Water Utility	59									0	0	0
Sewer Utility	60								43,000	43,000	43,000	42,412
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								43,000	43,000	43,000	42,412
TOTAL ALL EXPENDITURES (lines 58+74)	74		29,250	0	0	0	0	0	43,000	72,250	75,003	77,375
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		29,250	0	0	0	0	0	43,000	72,250	75,003	77,375
Continuing Appropriation	79									0	0	0
Ending Fund Balance June 30	80		231,549	14,000	0	0	0	0	-50,716	194,833	193,095	176,498

* 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 2013

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2013 (J)	RE-ESTIMATED 2012 (K)	ACTUAL 2011 (L)
REVENUES & OTHER FINANCING SOURCES											
Taxes Levied on Property	1	11,789	0		0	0			11,789	12,000	11,503
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	11,789	0		0	0			11,789	12,000	11,503
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	499	0		0	0			499	0	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	11,000							11,000	11,000	10,147
Subtotal - Other City Taxes (lines 6 thru 12)	13	11,499	0		0	0			11,499	11,000	10,147
Licenses & Permits	14	900							900	900	867
Use of Money & Property	15	800							800	800	826
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		7,000						7,000	7,000	6,933
Other State Grants & Reimbursements	18								0	0	0
Local Grants & Reimbursements	19								0	12,000	0
Subtotal - Intergovernmental (lines 16 thru 19)	20	0	7,000	0	0	0		0	7,000	19,000	6,933
Charges for Fees & Service:											
Water Utility	21								0	0	0
Sewer Utility	22	27,000							27,000	27,000	46,849
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								0	4,400	0
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	27,000	0		0	0	0	0	27,000	31,400	46,849
Special Assessments	35								0	0	250
Miscellaneous	36	15,000							15,000	16,500	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	66,988	7,000	0	0	0	0	0	73,988	91,600	77,375
Beginning Fund Balance July 1	44	193,811	7,000	0	0	0	0	-7,716	193,095	176,498	176,498
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	260,799	14,000	0	0	0	0	-7,716	267,083	268,098	253,873

CITY OF Zwingle
ADOPTED BUDGET SUMMARY
YEAR ENDED JUNE 30, 2013

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2013 (J)	RE-ESTIMATED 2012 (K)	ACTUAL 2011 (L)
Revenues & Other Financing Sources											
Taxes Levied on Property	1	11,789	0		0	0			11,789	12,000	11,503
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	11,789	0		0	0			11,789	12,000	11,503
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	11,499	0		0	0			11,499	11,000	10,147
Licenses & Permits	7	900	0		0	0		0	900	900	867
Use of Money and Property	8	800	0	0	0	0	0	0	800	800	826
Intergovernmental	9	0	7,000	0	0	0		0	7,000	19,000	6,933
Charges for Fees & Service	10	27,000	0		0	0	0	0	27,000	31,400	46,849
Special Assessments	11	0	0		0	0			0	0	250
Miscellaneous	12	15,000	0		0	0	0	0	15,000	16,500	0
Sub-Total Revenues	13	66,988	7,000	0	0	0	0	0	73,988	91,600	77,375
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
Proceeds of Capital Asset Sales	16	0	0	0	0	0	0	0	0	0	0
Total Revenues and Other Sources	17	66,988	7,000	0	0	0	0	0	73,988	91,600	77,375
Expenditures & Other Financing Uses											
Public Safety	18	700	0	0			0		700	693	600
Public Works	19	18,700	0	0			0		18,700	21,625	26,284
Health and Social Services	20	150	0	0			0		150	150	0
Culture and Recreation	21	2,200	0	0			0		2,200	0	2,016
Community and Economic Development	22	0	0	0			0		0	1,541	0
General Government	23	7,500	0	0			0		7,500	7,994	6,063
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	29,250	0	0	0	0	0		29,250	32,003	34,963
Business Type Proprietary: Enterprise & ISF	27							43,000	43,000	43,000	42,412
Total Gov & Bus Type Expenditures	28	29,250	0	0	0	0	0	43,000	72,250	75,003	77,375
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	29,250	0	0	0	0	0	43,000	72,250	75,003	77,375
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	37,738	7,000	0	0	0	0	-43,000	1,738	16,597	0
Continuing Appropriation	33							0	0	0	
Beginning Fund Balance July 1	34	193,811	7,000	0	0	0	0	-7,716	193,095	176,498	176,498
Ending Fund Balance June 30	35	231,549	14,000	0	0	0	0	-50,716	194,833	193,095	176,498

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

City Name: Zwingle

Fiscal Year
2013

Project Name (A)		Amount of Issue (B)	Date Certified to County Auditor (C)	Principal Due FY 2013 (D)	Interest Due FY 2013 +(E)	Bond Reg/Other Fees Due FY 2013 +(F)	Total Obligation Due FY 2013 =(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

