

# 70-654

## Adoption of Budget and Certification of City Taxes

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

The City of: NICHOLS County Name: MUSCATINE Date Budget Adopted: 02/08/12  
(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.

319-723-4246  
Telephone Number

Signature

County Auditor Date Stamp

### January 1, 2011 Property Valuations

Last Official Census

	<u>With Gas &amp; Electric</u>		<u>Without Gas &amp; Electric</u>		<div style="border: 1px solid black; padding: 5px;">2,010</div>	
	Regular	2a	7,340,403	2b		7,082,485
	<b>DEBT SERVICE</b>	3a	0	3b		0
	Ag Land	4a	19,984			

### TAXES LEVIED

Code Sec.	Dollar Limit	Purpose	(A)		(B)		(C)	
			Request with Utility Replacement		Property Taxes Levied		Rate	
384.1	8.10000	Regular General Levy	56,751		54,757		7.73132	43
(384)		Non-Voted Other Permissible Levies						
12(8)	0.67500	Contract for use of Bridge			0		0.00000	44
12(10)	0.95000	Opr & Maint publicly owned Transit			0		0.00000	45
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center			0		0.00000	46
12(12)	0.13500	Opr & Maint of City owned Civic Center			0		0.00000	47
12(13)	0.06750	Planning a Sanitary Disposal Project			0		0.00000	48
12(14)	0.27000	Aviation Authority (under sec.330A.15)			0		0.00000	49
12(15)	Amt Nec	Joint city-county building lease			0		0.00000	50
12(16)	0.06750	Levee Impr. fund in special charter city			0		0.00000	51
12(18)	Amt Nec	Liability, property & self insurance costs			0		0.00000	52
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.			0		0.00000	465
(384)		Voted Other Permissible Levies						
12(1)	0.13500	Instrumental/Vocal Music Groups			0		0.00000	53
12(2)	0.81000	Memorial Building			0		0.00000	54
12(3)	0.13500	Symphony Orchestra			0		0.00000	55
12(4)	0.27000	Cultural & Scientific Facilities			0		0.00000	56
12(5)	As Voted	County Bridge			0		0.00000	57
12(6)	1.35000	Missi or Missouri River Bridge Const.			0		0.00000	58
12(9)	0.03375	Aid to a Transit Company			0		0.00000	59
12(17)	0.20500	Maintain Institution received by gift/devise			0		0.00000	60
12(19)	1.00000	City Emergency Medical District			0		0.00000	466
12(21)	0.27000	Support Public Library			0		0.00000	61
28E.22	1.50000	Unified Law Enforcement			0		0.00000	62
<b>Total General Fund Regular Levies (5 thru 24)</b>			<b>56,751</b>		<b>54,757</b>			
384.1	3.00375	Ag Land	0		0		0.00000	63
<b>Total General Fund Tax Levies (25 + 26)</b>			<b>56,751</b>		<b>54,757</b>		<b>Do Not Add</b>	
Special Revenue Levies								
384.8	0.27000	Emergency (if general fund at levy limit)	0		0		0.00000	64
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>		<b>0.00000</b>	65
<b>Sub Total Special Revenue Levies (28+32)</b>			<b>0</b>		<b>0</b>			
Valuation								
386	As Req	<u>With Gas &amp; Elec</u>						
		<u>Without Gas &amp; Elec</u>						
	SSMID 1 (A)	(B)			0		0.00000	66
	SSMID 2 (A)	(B)			0		0.00000	67
	SSMID 3 (A)	(B)			0		0.00000	68
	SSMID 4 (A)	(B)			0		0.00000	69
	SSMID 5 (A)	(B)			0		0.00000	565
	SSMID 6 (A)	(B)			0		0.00000	566
	SSMID 7 (A)	(B)			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	<b>Debt Service Levy 76.10(6)</b>	<b>0</b>	40	<b>0</b>		<b>0.00000</b>	70
384.7	0.67500	<b>Capital Projects (Capital Improv. Reserve)</b>		41	<b>0</b>		<b>0.00000</b>	71
<b>Total Property Taxes (27+39+40+41)</b>			<b>56,751</b>	42	<b>54,757</b>		<b>7.73132</b>	72

**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 **NICHOLS**

(1) <b>*Annual Report FY 2011</b>		General	Special Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Total Government	Proprietary	Grand Total
		(A)	(B)	(C)	(D)	(E)	(G)	(H)	(I)	(J)
Beginning Fund Balance July 1 (pg 5, line 134) *	1	340,918	69,148			167,936		578,002	114,197	692,199
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	134,330	38,590			11,548		184,468	29,613	214,081
Actual Expenditures Except End Bal (pg 12, line 259) *	3	96,669	26,082			183,271		306,022	60,616	366,638
Ending Fund Balance June 30 (pg 12, line 261) *	4	378,579	81,656	0	0	-3,787	0	456,448	83,194	539,642
(2) <b>** Re-Estimated FY 2012</b>		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
Beginning Fund Balance	5	378,579	81,656	0	0	-3,787	0	456,448	83,194	539,642
Re-Est Revenues	6	149,625	30,000	0	0	0	0	179,625	0	179,625
Re-Est Expenditures	7	140,346	39,224	0	0	0	0	179,570	19,000	198,570
Continuing Appropriation	8					0		0	0	0
Ending Fund Balance	9	387,858	72,432	0	0	-3,787	0	456,503	64,194	520,697
(3) <b>** Budget FY 2013</b>		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
Beginning Fund Balance	10	387,858	72,432	0	0	-3,787	0	456,503	64,194	520,697
Revenues	11	129,290	32,000	0	0	3,787	0	165,077	30,000	195,077
Expenditures	12	168,055	8,000	0	0	0	0	176,055	19,000	195,055
Continuing Appropriation	13					0		0	0	0
Ending Fund Balance	14	349,093	96,432	0	0	0	0	445,525	75,194	520,719

\* 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.



EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2013

Fiscal Years

GOVERNMENT ACTIVITIES		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2013	RE-ESTIMATED 2012	ACTUAL 2011
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
<b>PUBLIC SAFETY</b>											
Police Department/Crime Prevention	1	30,000							30,000	30,000	29,805
Jail	2								0	0	0
Emergency Management	3	1,000							1,000	0	0
Flood Control	4								0	0	0
Fire Department	5	20,000							20,000	20,000	183,271
Ambulance	6	4,000							4,000	4,000	621
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	0	0
Animal Control	9	55							55	100	56
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	55,055	0	0			0		55,055	54,100	213,753
<b>PUBLIC WORKS</b>											
Roads, Bridges, & Sidewalks	12	22,000							22,000	18,124	2,305
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	4,000	4,000						8,000	8,000	7,774
Traffic Control and Safety	15								0	100	0
Snow Removal	16		4,000						4,000	4,000	4,385
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	21,000							21,000	21,000	20,190
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	47,000	8,000	0			0		55,000	51,224	34,654
<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	1,500							1,500	1,200	757
Museum, Band and Theater	32								0	0	0
Parks	33	7,250							7,250	5,500	6,390
Recreation	34								0	500	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	8,750	0	0			0		8,750	7,200	7,147

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)
<b>COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>												
Community Beautification	39		1,250							1,250	500	605
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									0	0	0
TOTAL (lines 39 - 44)	45		1,250	0	0			0		1,250	500	605
<b>GENERAL GOVERNMENT</b>												
Mayor, Council, & City Manager	46		7,000							7,000	5,700	6,214
Clerk, Treasurer, & Finance Adm.	47		16,000							16,000	15,500	14,928
Elections	48									0	0	0
Legal Services & City Attorney	49		4,000							4,000	2,000	416
City Hall & General Buildings	50		4,000							4,000	3,500	3,672
Tort Liability	51									0	0	0
Other General Government	52		25,000							25,000	23,846	24,633
TOTAL (lines 46 - 52)	53		56,000	0	0			0		56,000	50,546	49,863
<b>DEBT SERVICE</b>	54									0	0	0
Gov Capital Projects	55									0	0	0
TIF Capital Projects	56									0	0	0
<b>TOTAL CAPITAL PROJECTS</b>	57		0	0	0		0	0		0	0	0
<b>TOTAL Government Activities Expenditures</b> (lines 11+22+30+38+45+53+54+57)	58		168,055	8,000	0	0	0	0		176,055	163,570	306,022
<b>BUSINESS TYPE ACTIVITIES</b> <b>Proprietary: Enterprise &amp; Budgeted ISF</b>												
Water Utility	59									0	0	0
Sewer Utility	60								19,000	19,000	19,000	60,616
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
<b>TOTAL Business Type Expenditures (lines 59 - 73)</b>	73								19,000	19,000	19,000	60,616
<b>TOTAL ALL EXPENDITURES (lines 58+74)</b>	74		168,055	8,000	0	0	0	0	19,000	195,055	182,570	366,638
Regular Transfers Out	75									0	16,000	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	16,000	0
<b>Total Expenditures &amp; Fund Transfers Out (lines 75+76)</b>	78		168,055	8,000	0	0	0	0	19,000	195,055	198,570	366,638
Continuing Appropriation	79									0	0	0
<b>Ending Fund Balance June 30</b>	80		349,093	96,432	0	0	0	0	75,194	520,719	520,697	539,642

\* 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)
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>											
Taxes Levied on Property	1	54,757	0		0	0			54,757	58,000	65,442
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	54,757	0		0	0			54,757	58,000	65,442
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	1,994	0		0	0			1,994	2,025	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	36,176							36,176	35,000	34,861
Subtotal - Other City Taxes (lines 6 thru 12)	13	38,170	0		0	0			38,170	37,025	34,861
Licenses & Permits	14	150							150	0	514
Use of Money & Property	15								0	0	12,303
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		32,000						32,000	30,000	34,037
Other State Grants & Reimbursements	18								0	0	2,570
Local Grants & Reimbursements	19	12,213				3,787			16,000	16,000	11,100
Subtotal - Intergovernmental (lines 16 thru 19)	20	12,213	32,000	0	0	3,787		0	48,000	46,000	47,707
Charges for Fees & Service:											
Water Utility	21								0	0	0
Sewer Utility	22							30,000	30,000	0	27,567
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	22,000							22,000	21,500	21,736
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	2,000							2,000	100	65
Subtotal - Charges for Service (lines 21 thru 33)	34	24,000	0		0	0		30,000	54,000	21,600	49,368
Special Assessments	35								0	0	0
Miscellaneous	36								0	1,000	3,886
Other Financing Sources:											
Regular Operating Transfers In	37								0	16,000	0
Internal TIF Loan Transfers In	38								0	0	0
Subtotal ALL Operating Transfers In	39	0	0	0	0	0	0	0	0	16,000	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	16,000	0
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43	129,290	32,000	0	0	3,787	0	30,000	195,077	179,625	214,081
Beginning Fund Balance July 1	44	387,858	72,432	0	0	-3,787	0	64,194	520,697	539,642	692,199
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	517,148	104,432	0	0	0	0	94,194	715,774	719,267	906,280

**CITY OF NICHOLS**  
**ADOPTED BUDGET SUMMARY**  
**YEAR ENDED JUNE 30, 2013**

**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 2013	(K) RE-ESTIMATED 2012	(L) ACTUAL 2011
<b>Revenues &amp; Other Financing Sources</b>											
Taxes Levied on Property	1	54,757	0		0	0			54,757	58,000	65,442
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	54,757	0		0	0			54,757	58,000	65,442
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	38,170	0		0	0			38,170	37,025	34,861
Licenses & Permits	7	150	0					0	150	0	514
Use of Money and Property	8	0	0	0	0	0	0	0	0	0	12,303
Intergovernmental	9	12,213	32,000	0	0	3,787		0	48,000	46,000	47,707
Charges for Fees & Service	10	24,000	0		0	0	0	30,000	54,000	21,600	49,368
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	0	0		0	0	0	0	0	1,000	3,886
Sub-Total Revenues	13	129,290	32,000	0	0	3,787	0	30,000	195,077	163,625	214,081
<b>Other Financing Sources:</b>											
Total Transfers In	14	0	0	0	0	0	0	0	0	16,000	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	129,290	32,000	0	0	3,787	0	30,000	195,077	179,625	214,081
<b>Expenditures &amp; Other Financing Uses</b>											
Public Safety	18	55,055	0	0			0		55,055	54,100	213,753
Public Works	19	47,000	8,000	0			0		55,000	51,224	34,654
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	8,750	0	0			0		8,750	7,200	7,147
Community and Economic Development	22	1,250	0	0			0		1,250	500	605
General Government	23	56,000	0	0			0		56,000	50,546	49,863
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	168,055	8,000	0	0	0	0		176,055	163,570	306,022
Business Type Proprietary: Enterprise & ISF	27							19,000	19,000	19,000	60,616
Total Gov & Bus Type Expenditures	28	168,055	8,000	0	0	0	0	19,000	195,055	182,570	366,638
Total Transfers Out	29	0	0	0	0	0	0	0	0	16,000	0
Total ALL Expenditures/Fund Transfers Out	30	168,055	8,000	0	0	0	0	19,000	195,055	198,570	366,638
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31	-38,765	24,000	0	0	3,787	0	11,000	22	-18,945	-152,557
Continuing Appropriation	33							0	0	0	
Beginning Fund Balance July 1	34	387,858	72,432	0	0	-3,787	0	64,194	520,697	539,642	692,199
Ending Fund Balance June 30	35	349,093	96,432	0	0	0	0	75,194	520,719	520,697	539,642

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

City Name: NICHOLS

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



