

49-448

Adoption of Budget and Certification of City Taxes

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

The City of: ANDREW County Name: JACKSON Date Budget Adopted: 03/12/13
(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.

563-672-3570
Telephone Number

Signature

County Auditor Date Stamp:

January 1, 2012 Property Valuations

		With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	2a	6,818,031	6,691,575	434
Debt Service Value	3a			
Ag Land	4a	26,852		

TAXES LEVIED										
Code Sec.	Dollar Limit	Purpose	ENTER FIRE DISTRICT			(A) Request with		(B) Property Taxes		(C)
			RATE BELOW			Utility Replacement	Levied	Rate		
384.1	7.49250	Regular General levy	5a	0.60750	5	51,084	50,137	43	7.49250	
-384		Non-Voted Other Permissible Levies								
12(8)	0.67500	Contract for use of Bridge			6		0	44	0.00000	
12(10)	0.95000	Opr & Maint publicly owned Transit			7		0	45	0.00000	
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center			8		0	46	0.00000	
12(12)	0.13500	Opr & Maint of City owned Civic Center			9		0	47	0.00000	
12(13)	0.06750	Planning a Sanitary Disposal Project			10		0	48	0.00000	
12(14)	0.27000	Aviation Authority (under sec.330A.15)			11		0	49	0.00000	
12(16)	0.06750	Levee Impr. fund in special charter city			13		0	51	0.00000	
12(18)	Amt Nec	Liability, property & self insurance costs			14	3,141	3,083	52	0.46069	
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.			462	1,194	1,172	465	0.17512	
-384		Voted Other Permissible Levies								
12(1)	0.13500	Instrumental/Vocal Music Groups			15		0	53	0.00000	
12(2)	0.81000	Memorial Building			16		0	54	0.00000	
12(3)	0.13500	Symphony Orchestra			17		0	55	0.00000	
12(4)	0.27000	Cultural & Scientific Facilities			18		0	56	0.00000	
12(5)	As Voted	County Bridge			19		0	57	0.00000	
12(6)	1.35000	Missi or Missouri River Bridge Const.			20		0	58	0.00000	
12(9)	0.03375	Aid to a Transit Company			21		0	59	0.00000	
12(17)	0.20500	Maintain Institution received by gift/devise			22		0	60	0.00000	
12(19)	1.00000	City Emergency Medical District			463		0	466	0.00000	
12(21)	0.27000	Support Public Library			23		0	61	0.00000	
28E.22	1.50000	Unified Law Enforcement			24		0	62	0.00000	
Total General Fund Regular Levies (5 thru 24)						25	55,419	54,392		
384.1	3.00375	Ag Land			26	81	81	63	3.00375	
Total General Fund Tax Levies (25 + 26)						27	55,500	54,473	Do Not Add	
Special Revenue Levies										
384.8	0.27000	Emergency (if general fund at levy limit)			28	1,841	1,807	64	0.27000	
384.6	Amt Nec	Police & Fire Retirement			29		0		0.00000	
	Amt Nec	FICA & IPERS (if general fund at levy limit)			30	4,616	4,530		0.67703	
Rules	Amt Nec	Other Employee Benefits			31		0		0.00000	
Total Employee Benefit Levies (29,30,31)						32	4,616	4,530	65	0.67703
Sub Total Special Revenue Levies (28+32)						33	6,457	6,337		
Valuation										
386	As Req									
		With Gas & Elec	Without Gas & Elec							
	SSMID 1 (A)		(B)		34		0	66	0.00000	
	SSMID 2 (A)		(B)		35		0	67	0.00000	
	SSMID 3 (A)		(B)		36		0	68	0.00000	
	SSMID 4 (A)		(B)		37		0	69	0.00000	
	SSMID 5 (A)		(B)		555		0	565	0.00000	
	SSMID 6 (A)		(B)		556		0	566	0.00000	
	SSMID 7 (A)		(B)		1177		0	###	0.00000	
Total SSMID						38	0	0	Do Not Add	
Total Special Revenue Levies						39	6,457	6,337		
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	71	0.00000	
Total Property Taxes (27+39+40+41)						42	61,957	60,810	72	9.07534

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 **ANDREW**

		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 2012										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	438,310	13,503					451,813	206,719	658,532
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	148,732	43,363					192,095	135,664	327,759
Actual Expenditures Except End Bal (pg 12, line 259) *	3	203,451	47,282					250,733	125,877	376,610
Ending Fund Balance June 30 (pg 12, line 270) *	4	383,591	9,584	0	0	0	0	393,175	216,506	609,681
(2)		General	Spec Rev	TIF	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Re-Estimated FY 2013										
Beginning Fund Balance	5	383,591	9,584	0	0	0	0	393,175	216,506	609,681
Re-Est Revenues	6	143,709	47,137	0	0	0	0	190,846	139,000	329,846
Re-Est Expenditures	7	133,209	47,137	0	0	0	0	180,346	139,000	319,346
Ending Fund Balance	8	394,091	9,584	0	0	0	0	403,675	216,506	620,181
(3)		General	Spec Rev	TIF	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2014										
Beginning Fund Balance	9	394,091	9,584	0	0	0	0	403,675	216,506	620,181
Revenues	10	145,024	48,338	0	0	0	0	193,362	137,700	331,062
Expenditures	11	145,674	57,922	0	0	0	0	203,596	201,000	404,596
Ending Fund Balance	12	393,441	0	0	0	0	0	393,441	153,206	546,647

* 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.

CITY OF ANDREW

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 total below will reflect the total amount of Emergency Management Commission support provided by the City.

	Request with Utility Replacement (A)	Property Taxes Levied (B)
1 Portion of General Fund Levy Used for Emerg. Mgmt. Comm.	0	0
2 <u>Support of a Local Emerg.Mgmt.Comm.</u>	1,194	1,172
3 TOTAL FOR FISCAL YEAR 2014	1,194	1,172

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	5,896	904						6,800	6,800	5,686
Jail	2								0	0	0
Emergency Management	3	3,000							3,000	3,000	1,894
Flood Control	4								0	0	0
Fire Department	5	1,500							1,500	1,500	836
Ambulance	6								0	0	0
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	0	0
Animal Control	9	300							300	300	21
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	10,696	904	0			0		11,600	11,600	8,437
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	35,042	53,703						88,745	70,695	154,825
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	7,500							7,500	7,500	6,400
Traffic Control and Safety	15	1,000							1,000	1,000	434
Snow Removal	16	5,000							5,000	5,000	2,370
Highway Engineering	17								0	0	0
Street Cleaning	18								0	0	15,899
Airport (if not Enterprise)	19								0	0	0
Garbage (if not Enterprise)	20	30,000							30,000	30,000	29,400
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	78,542	53,703	0			0		132,245	114,195	209,328
HEALTH & SOCIAL SERVICES											
Welfare Assistance	23	500							500	500	400
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	500	0	0			0		500	500	400
CULTURE & RECREATION											
Library Services	31	500							500	500	350
Museum, Band and Theater	32	5,000							5,000	5,000	1,532
Parks	33	7,176	324						7,500	7,500	3,906
Recreation	34	500							500	500	61
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	13,176	324	0			0		13,500	13,500	5,849

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2014

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 2014 (J)	RE-ESTIMATED 2013 (K)	ACTUAL 2012 (L)
COMMUNITY & ECONOMIC DEVELOPMENT												
Community Beautification	39		2,000							2,000	1,500	2,002
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		2,000	0	0			0		2,000	1,500	2,002
GENERAL GOVERNMENT												
Mayor, Council, & City Manager	46		3,900	276						4,176	4,176	3,000
Clerk, Treasurer, & Finance Adm.	47		7,931	944						8,875	8,875	5,605
Elections	48		700							700	0	595
Legal Services & City Attorney	49		2,000							2,000	2,000	0
City Hall & General Buildings	50		8,000							8,000	8,000	3,107
Tort Liability	51									0	0	0
Other General Government	52		18,229	1,771						20,000	16,000	12,410
TOTAL (lines 46 - 52)	53		40,760	2,991	0			0		43,751	39,051	24,717
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		145,674	57,922	0	0	0	0		203,596	180,346	250,733
BUSINESS TYPE ACTIVITIES												
Proprietary: Enterprise & Budgeted ISF												
Water Utility	59								46,523	46,523	46,579	49,027
Sewer Utility	60								45,295	45,295	40,000	24,490
Electric Utility	61								0	0	0	0
Gas Utility	62								0	0	0	0
Airport	63								0	0	0	0
Landfill/Garbage	64								0	0	0	0
Transit	65								0	0	0	0
Cable TV, Internet & Telephone	66								0	0	0	0
Housing Authority	67								0	0	0	0
Storm Water Utility	68								0	0	0	0
Other Business Type (city hosp., ISF, parking, etc.)	69								0	0	0	0
Enterprise DEBT SERVICE	70								99,182	99,182	42,421	42,360
Enterprise CAPITAL PROJECTS	71								0	0	0	0
Enterprise TIF CAPITAL PROJECTS	72								0	0	0	0
TOTAL Business Type Expenditures (lines 59 - 73)	73								191,000	191,000	129,000	115,877
TOTAL ALL EXPENDITURES (lines 58+74)	74		145,674	57,922	0	0	0	0	191,000	394,596	309,346	366,610
Regular Transfers Out	75								10,000	10,000	10,000	10,000
Internal TIF Loan / Repayment Transfers Out	76								0	0	0	0
Total ALL Transfers Out	77		0	0	0	0	0	0	10,000	10,000	10,000	10,000
Total Expenditures & Fund Transfers Out (lines 75+78)	78		145,674	57,922	0	0	0	0	201,000	404,596	319,346	376,610
Ending Fund Balance June 30	79		393,441	0	0	0	0	0	153,206	546,647	620,181	609,681

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

REVENUES DETAIL
Fiscal Year Ending 2014

Fiscal Years

(A)	(B)	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)
REVENUES & OTHER FINANCING SOURCES											
	1	54,473	6,337		0	0			60,810	59,219	58,924
	2								0	0	0
	3	54,473	6,337		0	0			60,810	59,219	58,924
	4								0	0	0
	5								0	0	0
Other City Taxes:											
	6	1,027	120		0	0			1,147	1,189	1,187
	7								0	0	0
	8								0	0	0
	9								0	0	0
	10								0	0	0
	11								0	0	0
	12	36,000							36,000	36,000	30,344
	13	37,027	120		0	0			37,147	37,189	31,531
	14	800							800	800	675
	15	5,800						5,700	11,500	12,800	12,216
Intergovernmental:											
	16								0	0	0
	17		41,881						41,881	40,796	37,209
	18								0	0	0
	19								0	0	0
	20	0	41,881	0	0	0		0	41,881	40,796	37,209
Charges for Fees & Service:											
	21							72,000	72,000	72,000	71,168
	22							55,000	55,000	55,000	52,162
	23								0	0	0
	24								0	0	0
	25								0	0	0
	26								0	0	0
	27	33,000							33,000	33,000	32,212
	28								0	0	0
	29								0	0	0
	30								0	0	0
	31								0	0	0
	32								0	0	0
	33	500							500	500	125
	34	33,500	0		0	0		127,000	160,500	160,500	155,667
	35	424							424	542	11,997
	36	3,000						5,000	8,000	8,000	9,540
Other Financing Sources:											
	37	10,000							10,000	10,000	10,000
	38								0	0	0
	39	10,000	0	0	0	0		0	10,000	10,000	10,000
	40								0	0	0
	41								0	0	0
	42	10,000	0	0	0	0		0	10,000	10,000	10,000
Total Revenues except for beginning fund balance <i>(lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 42)</i>											
	43	145,024	48,338	0	0	0		137,700	331,062	329,846	327,759
	44	394,091	9,584	0	0	0		216,506	620,181	609,681	658,532
	45	539,115	57,922	0	0	0		354,206	951,243	939,527	986,291

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

Fiscal Years

(A)	(B)	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)
Revenues & Other Financing Sources											
Taxes Levied on Property	1	54,473	6,337		0	0			60,810	59,219	58,924
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	54,473	6,337		0	0			60,810	59,219	58,924
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	37,027	120		0	0			37,147	37,189	31,531
Licenses & Permits	7	800	0					0	800	800	675
Use of Money and Property	8	5,800	0	0	0	0	0	5,700	11,500	12,800	12,216
Intergovernmental	9	0	41,881	0	0	0		0	41,881	40,796	37,209
Charges for Fees & Service	10	33,500	0		0	0	0	127,000	160,500	160,500	155,667
Special Assessments	11	424	0		0	0		0	424	542	11,997
Miscellaneous	12	3,000	0		0	0	0	5,000	8,000	8,000	9,540
Sub-Total Revenues	13	135,024	48,338	0	0	0	0	137,700	321,062	319,846	317,759
Other Financing Sources:											
Total Transfers In	14	10,000	0	0	0	0	0	0	10,000	10,000	10,000
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	145,024	48,338	0	0	0	0	137,700	331,062	329,846	327,759
Expenditures & Other Financing Uses											
Public Safety	18	10,696	904	0			0		11,600	11,600	8,437
Public Works	19	78,542	53,703	0			0		132,245	114,195	209,328
Health and Social Services	20	500	0	0			0		500	500	400
Culture and Recreation	21	13,176	324	0			0		13,500	13,500	5,849
Community and Economic Development	22	2,000	0	0			0		2,000	1,500	2,002
General Government	23	40,760	2,991	0			0		43,751	39,051	24,717
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	145,674	57,922	0	0	0	0		203,596	180,346	250,733
Business Type Proprietary: Enterprise & ISF	27							191,000	191,000	129,000	115,877
Total Gov & Bus Type Expenditures	28	145,674	57,922	0	0	0	0	191,000	394,596	309,346	366,610
Total Transfers Out	29	0	0	0	0	0	0	10,000	10,000	10,000	10,000
Total ALL Expenditures/Fund Transfers Out	30	145,674	57,922	0	0	0	0	201,000	404,596	319,346	376,610
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-650	-9,584	0	0	0	0	-63,300	-73,534	10,500	-48,851
Beginning Fund Balance July 1	33	394,091	9,584	0	0	0	0	216,506	620,181	609,681	658,532
Ending Fund Balance June 30	34	393,441	0	0	0	0	0	153,206	546,647	620,181	609,681

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

City Name: ANDREW

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 Water System Improvements	354,000		20,000	5,401	76	25,477	25,477	0
-2 Well Project	123,000		6,000	1,920	160	8,080	8,080	0
-3 Lift Station	142,000		6,000	3,420	285	9,705	9,705	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			32,000	10,741	521	43,262	43,262	0

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

Fiscal Year

2014

City Name: ANDREW

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 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?
-31						0		0
-32						0		0
-33						0		0
-34						0		0
-35						0		0
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