

24-216

Adoption of Budget and Certification of City Taxes

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

The City of: Aspinwall County Name: CRAWFORD Date Budget Adopted: 03/04/13
(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.

712-653-9413
Telephone Number

Signature

County Auditor Date Stamp

January 1, 2012 Property Valuations

Last Official Census

Regular	2a	With Gas & Electric	2b	Without Gas & Electric	40
Debt Service Value	3a	4,526,458	3b	4,468,559	
Ag Land	4a	61,204			

TAXES LEVIED

Code Sec.	Dollar Limit	Purpose	ENTER FIRE DISTRICT RATE BELOW	(A) Request with Utility Replacement	(B) Property Taxes Levied	(C) Rate
384.1	8.09100	Regular General levy	5a 0.00900	36,624	36,155	43 8.09100
-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	2,100	2,073	52 0.46394
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462		0	465 0.00000
-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)				38,724	38,228	
384.1	3.00375	Ag Land	26	183	183	63 2.99000
Total General Fund Tax Levies (25 + 26)				38,907	38,411	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	0.00000
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30		0	0.00000
Rules	Amt Nec	Other Employee Benefits	31		0	0.00000
Total Employee Benefit Levies (29,30,31)				0	0	0.00000
Sub Total Special Revenue Levies (28+32)				0	0	
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				0	0	Do Not Add
Total Special Revenue Levies				0	0	
384.4	Amt Nec	Debt Service Levy	76.10(6)	40	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)				38,907	38,411	8.55494

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 **Aspinwall**

		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 2012										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	138,354						138,354	35,500	173,854
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	45,936	3,413	25				49,374	15,056	64,430
Actual Expenditures Except End Bal (pg 12, line 259) *	3	56,497						56,497	7,697	64,194
Ending Fund Balance June 30 (pg 12, line 270) *	4	127,793	3,413	25	0	0	0	131,231	42,859	174,090
(2)										
** Re-Estimated FY 2013										
Beginning Fund Balance	5	127,793	3,413	25	0	0	0	131,231	42,859	174,090
Re-Est Revenues	6	46,700	3,500	0	0	0	0	50,200	5,300	55,500
Re-Est Expenditures	7	26,150	0	0	0	0	0	26,150	4,700	30,850
Ending Fund Balance	8	148,343	6,913	25	0	0	0	155,281	43,459	198,740
(3)										
** Budget FY 2014										
Beginning Fund Balance	9	148,343	6,913	25	0	0	0	155,281	43,459	198,740
Revenues	10	47,107	3,500	0	0	0	0	50,607	5,300	55,907
Expenditures	11	26,150	0	0	0	0	0	26,150	4,700	30,850
Ending Fund Balance	12	169,300	10,413	25	0	0	0	179,738	44,059	223,797

* 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 Aspinwall

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>	0	0
3 TOTAL FOR FISCAL YEAR 2014	0	0

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	900							900	900	0
Jail	2								0	0	0
Emergency Management	3	200							200	200	0
Flood Control	4								0	0	0
Fire Department	5	800							800	800	1,800
Ambulance	6								0	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	1,900	0	0			0		1,900	1,900	1,800
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	14,000							14,000	14,000	34,264
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	1,800							1,800	1,800	1,784
Traffic Control and Safety	15								0	0	0
Snow Removal	16	400							400	400	145
Highway Engineering	17								0	0	0
Street Cleaning	18	300							300	300	0
Airport (if not Enterprise)	19								0	0	0
Garbage (if not Enterprise)	20								0	0	4,605
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	16,500	0	0			0		16,500	16,500	40,798
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	300							300	300	0
Community Mental Health	28								0	0	0
Other Health and Social Services	29								0	0	0
TOTAL (lines 23 - 29)	30	300	0	0			0		300	300	0
CULTURE & RECREATION											
Library Services	31								0	0	0
Museum, Band and Theater	32								0	0	0
Parks	33								0	0	0
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	0	0	0			0		0	0	0

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									0	0	4,331
Economic Development	40									0	0	0
Housing and Urban Renewal	41									0	0	0
Planning & Zoning	42		350							350	350	0
Other Com & Econ Development	43									0	0	0
TOTAL (lines 39 - 44)	45		350	0	0			0		350	350	4,331
GENERAL GOVERNMENT												
Mayor, Council, & City Manager	46		2,500							2,500	2,500	1,230
Clerk, Treasurer, & Finance Adm.	47		1,200							1,200	1,200	1,200
Elections	48		500							500	500	427
Legal Services & City Attorney	49		1,000							1,000	1,000	2,067
City Hall & General Buildings	50									0	0	3,645
Tort Liability	51									0	0	0
Other General Government	52		1,900							1,900	1,900	1,000
TOTAL (lines 46 - 52)	53		7,100	0	0			0		7,100	7,100	9,569
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		26,150	0	0	0	0	0		26,150	26,150	56,498
BUSINESS TYPE ACTIVITIES												
Proprietary: Enterprise & Budgeted ISF												
Water Utility	59									0	0	7,696
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								4,700	4,700	4,700	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								4,700	4,700	4,700	7,696
TOTAL ALL EXPENDITURES (lines 58+74)	74		26,150	0	0	0	0	0	4,700	30,850	30,850	64,194
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+78)	78		26,150	0	0	0	0	0	4,700	30,850	30,850	64,194
Ending Fund Balance June 30	79		169,300	10,413	25	0	0	0	44,059	223,797	198,740	174,090

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											
Taxes Levied on Property	1	38,411	0		0	0			38,411	38,500	38,138
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	38,411	0		0	0			38,411	38,500	38,138
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	496	0		0	0			496	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	3,500							3,500	3,500	3,416
Subtotal - Other City Taxes (lines 6 thru 12)	13	3,996	0		0	0			3,996	3,500	3,416
Licenses & Permits	14	650							650	650	650
Use of Money & Property	15	1,650							1,650	1,650	1,372
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		3,500						3,500	3,500	3,413
Other State Grants & Reimbursements	18								0	0	0
Local Grants & Reimbursements	19	2,400							2,400	2,400	2,360
Subtotal - Intergovernmental (lines 16 thru 19)	20	2,400	3,500	0	0	0		0	5,900	5,900	5,773
Charges for Fees & Service:											
Water Utility	21								0	0	10,431
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							5,300	5,300	5,300	4,625
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	0	0		0	0		0	5,300	5,300	15,056
Special Assessments	35								0	0	0
Miscellaneous	36								0	0	25
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
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
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 42)	43	47,107	3,500	0	0	0	0	5,300	55,907	55,500	64,430
Beginning Fund Balance July 1	44	148,343	6,913	25	0	0	0	43,459	198,740	174,090	173,854
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	195,450	10,413	25	0	0	0	48,759	254,647	229,590	238,284

CITY OF
Aspinwall
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	38,411	0		0	0			38,411	38,500	38,138
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	38,411	0		0	0			38,411	38,500	38,138
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	3,996	0		0	0			3,996	3,500	3,416
Licenses & Permits	7	650	0					0	650	650	650
Use of Money and Property	8	1,650	0	0	0	0	0	0	1,650	1,650	1,372
Intergovernmental	9	2,400	3,500	0	0	0		0	5,900	5,900	5,773
Charges for Fees & Service	10	0	0		0	0	0	5,300	5,300	5,300	15,056
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	0	0		0	0	0	0	0	0	25
Sub-Total Revenues	13	47,107	3,500	0	0	0	0	5,300	55,907	55,500	64,430
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
Total Revenues and Other Sources	17	47,107	3,500	0	0	0	0	5,300	55,907	55,500	64,430
Expenditures & Other Financing Uses											
Public Safety	18	1,900	0	0			0		1,900	1,900	1,800
Public Works	19	16,500	0	0			0		16,500	16,500	40,798
Health and Social Services	20	300	0	0			0		300	300	0
Culture and Recreation	21	0	0	0			0		0	0	0
Community and Economic Development	22	350	0	0			0		350	350	4,331
General Government	23	7,100	0	0			0		7,100	7,100	9,569
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	26,150	0	0	0	0	0		26,150	26,150	56,498
Business Type Proprietary: Enterprise & ISF	27							4,700	4,700	4,700	7,696
Total Gov & Bus Type Expenditures	28	26,150	0	0	0	0	0	4,700	30,850	30,850	64,194
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	26,150	0	0	0	0	0	4,700	30,850	30,850	64,194
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	20,957	3,500	0	0	0	0	600	25,057	24,650	236
Beginning Fund Balance July 1	33	148,343	6,913	25	0	0	0	43,459	198,740	174,090	173,854
Ending Fund Balance June 30	34	169,300	10,413	25	0	0	0	44,059	223,797	198,740	174,090

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

City Name: Aspinwall

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							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

NOTICE OF PUBLIC HEARING BUDGET ESTIMATE

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

City of Aspinwall, Iowa

The City Council will conduct a public hearing on the proposed Budget at Aspinwall Coop Meeting Room
on March 4, 2013 at 7:00 pm
(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 \$ 8.55494

The estimated tax levy rate per \$1000 valuation on Agricultural land is \$ 2.99000

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

712-653-9413
phone number

Amy Osborne
City Clerk/Finance Officer's NAME

		Budget FY 2014	Re-estimated FY 2013	Actual FY 2012
		(a)	(b)	(c)
Revenues & Other Financing Sources				
Taxes Levied on Property	1	38,411	38,500	38,138
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	3	38,411	38,500	38,138
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	0	0	0
Other City Taxes	6	3,996	3,500	3,416
Licenses & Permits	7	650	650	650
Use of Money and Property	8	1,650	1,650	1,372
Intergovernmental	9	5,900	5,900	5,773
Charges for Fees & Service	10	5,300	5,300	15,056
Special Assessments	11	0	0	0
Miscellaneous	12	0	0	25
Other Financing Sources	13	0	0	0
Total Revenues and Other Sources	14	55,907	55,500	64,430
Expenditures & Other Financing Uses				
Public Safety	15	1,900	1,900	1,800
Public Works	16	16,500	16,500	40,798
Health and Social Services	17	300	300	0
Culture and Recreation	18	0	0	0
Community and Economic Development	19	350	350	4,331
General Government	20	7,100	7,100	9,569
Debt Service	21	0	0	0
Capital Projects	22	0	0	0
Total Government Activities Expenditures	23	26,150	26,150	56,498
Business Type / Enterprises	24	4,700	4,700	7,696
Total ALL Expenditures	25	30,850	30,850	64,194
Transfers Out	26	0	0	0
Total ALL Expenditures/Transfers Out	27	30,850	30,850	64,194
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	28	25,057	24,650	236
Beginning Fund Balance July 1	29	198,740	174,090	173,854
Ending Fund Balance June 30	30	223,797	198,740	174,090