

10-072

Adoption of Budget and Certification of City Taxes

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

The City of: Aurora County Name: BUCHANAN Date Budget Adopted: 02/12/13
(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.

319-981-0268

Telephone Number

Signature

County Auditor Date Stamp

January 1, 2012 Property Valuations

Last Official Census

Regular	2a	With Gas & Electric	4,079,353	2b	Without Gas & Electric	3,951,906	185
Debt Service Value	3a		4,079,353	3b		3,951,906	
Ag Land	4a		229,867				

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	33,043	32,010	8.10000
-384		Non-Voted Other Permissible Levies			
12(8)	0.67500	Contract for use of Bridge		0	0.00000
12(10)	0.95000	Opr & Maint publicly owned Transit		0	0.00000
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center		0	0.00000
12(12)	0.13500	Opr & Maint of City owned Civic Center		0	0.00000
12(13)	0.06750	Planning a Sanitary Disposal Project		0	0.00000
12(14)	0.27000	Aviation Authority (under sec.330A.15)		0	0.00000
12(16)	0.06750	Levee Impr. fund in special charter city		0	0.00000
12(18)	Amt Nec	Liability, property & self insurance costs	2,500	2,422	0.61284
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.		0	0.00000
-384		Voted Other Permissible Levies			
12(1)	0.13500	Instrumental/Vocal Music Groups		0	0.00000
12(2)	0.81000	Memorial Building		0	0.00000
12(3)	0.13500	Symphony Orchestra		0	0.00000
12(4)	0.27000	Cultural & Scientific Facilities		0	0.00000
12(5)	As Voted	County Bridge		0	0.00000
12(6)	1.35000	Missi or Missouri River Bridge Const.		0	0.00000
12(9)	0.03375	Aid to a Transit Company		0	0.00000
12(17)	0.20500	Maintain Institution received by gift/devise		0	0.00000
12(19)	1.00000	City Emergency Medical District		0	0.00000
12(21)	0.27000	Support Public Library		0	0.00000
28E.22	1.50000	Unified Law Enforcement		0	0.00000
Total General Fund Regular Levies (5 thru 24)			35,543	34,432	
384.1	3.00375	Ag Land	690	690	3.00375
Total General Fund Tax Levies (25 + 26)			36,233	35,122	Do Not Add
Special Revenue Levies					
384.8	0.27000	Emergency (if general fund at levy limit)	1,101	1,067	0.27000
384.6	Amt Nec	Police & Fire Retirement		0	0.00000
	Amt Nec	FICA & IPERS (if general fund at levy limit)	1,243	1,204	0.30471
Rules	Amt Nec	Other Employee Benefits		0	0.00000
Total Employee Benefit Levies (29,30,31)			1,243	1,204	0.30471
Sub Total Special Revenue Levies (28+32)			2,344	2,271	
Valuation					
386	As Req	With Gas & Elec	Without Gas & Elec		
	SSMID 1 (A)			0	0.00000
	SSMID 2 (A)			0	0.00000
	SSMID 3 (A)			0	0.00000
	SSMID 4 (A)			0	0.00000
	SSMID 5 (A)			0	0.00000
	SSMID 6 (A)			0	0.00000
	SSMID 7 (A)			0	0.00000
Total SSMID			0	0	Do Not Add
Total Special Revenue Levies			2,344	2,271	
384.4	Amt Nec	Debt Service Levy 76.10(6)	0	0	0.00000
384.7	0.67500	Capital Projects (Capital Improv. Reserve)		0	0.00000
Total Property Taxes (27+39+40+41)			38,577	37,393	9.28755

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 **Aurora**

		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	79,667	17,104					96,771	35,924	132,695
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	127,725	16,073					143,798	25,380	169,178
Actual Expenditures Except End Bal (pg 12, line 259) *	3	145,813	8,611					154,424	52,039	206,463
Ending Fund Balance June 30 (pg 12, line 270) *	4	61,579	24,566	0	0	0	0	86,145	9,265	95,410
(2)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Re-Estimated FY 2013										
Beginning Fund Balance	5	61,579	24,566	0	0	0	0	86,145	9,265	95,410
Re-Est Revenues	6	104,180	13,271	0	0	0	0	117,451	29,005	146,456
Re-Est Expenditures	7	99,887	23,425	0	0	0	0	123,312	37,619	160,931
Ending Fund Balance	8	65,872	14,412	0	0	0	0	80,284	651	80,935
(3)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2014										
Beginning Fund Balance	9	65,872	14,412	0	0	0	0	80,284	651	80,935
Revenues	10	103,005	13,444	0	0	0	0	116,449	29,015	145,464
Expenditures	11	97,904	26,793	0	0	0	0	124,697	34,737	159,434
Ending Fund Balance	12	70,973	1,063	0	0	0	0	72,036	-5,071	66,965

* 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.

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	6,660							6,660	6,290	6,208
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	20,420							20,420	19,660	64,333
Ambulance	6								0	0	0
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	0	0
Animal Control	9	200							200	200	0
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	27,280	0	0			0		27,280	26,150	70,541
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12		13,000						13,000	10,000	185
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		4,800						4,800	4,700	3,742
Traffic Control and Safety	15		500						500	500	163
Snow Removal	16		3,600						3,600	3,365	927
Highway Engineering	17								0	0	0
Street Cleaning	18		200						200	200	0
Airport (if not Enterprise)	19								0	0	0
Garbage (if not Enterprise)	20	420							420	420	371
Other Public Works	21	1,700							1,700	1,700	1,190
TOTAL (lines 12 - 21)	22	2,120	22,100	0			0		24,220	20,885	6,578
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								0	0	0
Community Mental Health	28	217							217	434	217
Other Health and Social Services	29	700							700	700	100
TOTAL (lines 23 - 29)	30	917	0	0			0		917	1,134	317
CULTURE & RECREATION											
Library Services	31	17,500							17,500	18,175	15,916
Museum, Band and Theater	32	100							100	100	100
Parks	33	8,058	1,067						9,125	10,321	12,232
Recreation	34								0	0	0
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36	24,925							24,925	25,474	30,227
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	50,583	1,067	0			0		51,650	54,070	58,475

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	0
Economic Development	40		530							530	528	527
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		530	0	0			0		530	528	527
GENERAL GOVERNMENT												
Mayor, Council, & City Manager	46		2,500							2,500	2,500	2,064
Clerk, Treasurer, & Finance Adm.	47		5,800							5,800	5,800	5,160
Elections	48		450							450	0	401
Legal Services & City Attorney	49		500							500	500	75
City Hall & General Buildings	50		2,395							2,395	3,250	2,236
Tort Liability	51		78	2,422						2,500	2,450	2,266
Other General Government	52		4,751	1,204						5,955	6,045	5,784
TOTAL (lines 46 - 52)	53		16,474	3,626	0			0		20,100	20,545	17,986
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		97,904	26,793	0	0	0	0		124,697	123,312	154,424
BUSINESS TYPE ACTIVITIES Proprietary: Enterprise & Budgeted ISF												
Water Utility	59									0	0	0
Sewer Utility	60								23,090	23,090	25,696	49,675
Electric Utility	61									0	0	0
Gas Utility	62									0	0	0
Airport	63									0	0	0
Landfill/Garbage	64								2,355	2,355	2,355	2,364
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								9,292	9,292	9,568	0
Enterprise CAPITAL PROJECTS	71									0	0	0
Enterprise TIF CAPITAL PROJECTS	72									0	0	0
TOTAL Business Type Expenditures (lines 59 - 73)	73								34,737	34,737	37,619	52,039
TOTAL ALL EXPENDITURES (lines 58+74)	74		97,904	26,793	0	0	0	0	34,737	159,434	160,931	206,463
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		97,904	26,793	0	0	0	0	34,737	159,434	160,931	206,463
Ending Fund Balance June 30	79		70,973	1,063	0	0	0	0	-5,071	66,965	80,935	95,410

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	35,122	2,271		0	0			37,393	35,950	35,378
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	35,122	2,271		0	0			37,393	35,950	35,378
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	1,111	73		0	0			1,184	1,216	1,216
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	14,800							14,800	14,500	14,934
Subtotal - Other City Taxes (lines 6 thru 12)	13	15,911	73		0	0			15,984	15,716	16,150
Licenses & Permits	14	390							390	780	390
Use of Money & Property	15	3,830						30	3,860	2,505	6,747
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		10,100						10,100	9,900	9,912
Other State Grants & Reimbursements	18	600							600	1,000	613
Local Grants & Reimbursements	19	16,900	1,000						17,900	17,600	19,367
Subtotal - Intergovernmental (lines 16 thru 19)	20	17,500	11,100	0	0	0		0	28,600	28,500	29,892
Charges for Fees & Service:											
Water Utility	21								0	0	0
Sewer Utility	22							25,000	25,000	26,000	25,272
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							2,435	2,435	2,255	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	14,200						150	14,350	14,900	14,811
Subtotal - Charges for Service (lines 21 thru 33)	34	14,200	0		0	0	0	27,585	41,785	43,155	40,083
Special Assessments	35							1,400	1,400	1,400	997
Miscellaneous	36	16,052							16,052	18,450	39,541
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, & 42)	43	103,005	13,444	0	0	0	0	29,015	145,464	146,456	169,178
Beginning Fund Balance July 1	44	65,872	14,412	0	0	0	0	651	80,935	95,410	132,695
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	168,877	27,856	0	0	0	0	29,666	226,399	241,866	301,873

CITY OF

Aurora

ADOPTED BUDGET SUMMARY

YEAR ENDED JUNE 30, 2014

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 2014	(K) RE-ESTIMATED 2013	(L) ACTUAL 2012
Revenues & Other Financing Sources											
Taxes Levied on Property	1	35,122	2,271		0	0			37,393	35,950	35,378
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	35,122	2,271		0	0			37,393	35,950	35,378
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	15,911	73		0	0			15,984	15,716	16,150
Licenses & Permits	7	390	0					0	390	780	390
Use of Money and Property	8	3,830	0	0	0	0	0	30	3,860	2,505	6,747
Intergovernmental	9	17,500	11,100	0	0	0		0	28,600	28,500	29,892
Charges for Fees & Service	10	14,200	0		0	0	0	27,585	41,785	43,155	40,083
Special Assessments	11	0	0		0	0		1,400	1,400	1,400	997
Miscellaneous	12	16,052	0		0	0		0	16,052	18,450	39,541
Sub-Total Revenues	13	103,005	13,444	0	0	0	0	29,015	145,464	146,456	169,178
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	103,005	13,444	0	0	0	0	29,015	145,464	146,456	169,178
Expenditures & Other Financing Uses											
Public Safety	18	27,280	0	0			0		27,280	26,150	70,541
Public Works	19	2,120	22,100	0			0		24,220	20,885	6,578
Health and Social Services	20	917	0	0			0		917	1,134	317
Culture and Recreation	21	50,583	1,067	0			0		51,650	54,070	58,475
Community and Economic Development	22	530	0	0			0		530	528	527
General Government	23	16,474	3,626	0			0		20,100	20,545	17,986
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	97,904	26,793	0	0	0	0		124,697	123,312	154,424
Business Type Proprietary: Enterprise & ISF	27							34,737	34,737	37,619	52,039
Total Gov & Bus Type Expenditures	28	97,904	26,793	0	0	0	0	34,737	159,434	160,931	206,463
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	97,904	26,793	0	0	0	0	34,737	159,434	160,931	206,463
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31										
	32	5,101	-13,349	0	0	0	0	-5,722	-13,970	-14,475	-37,285
Beginning Fund Balance July 1	33	65,872	14,412	0	0	0	0	651	80,935	95,410	132,695
Ending Fund Balance June 30	34	70,973	1,063	0	0	0	0	-5,071	66,965	80,935	95,410

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

City Name: Aurora

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	0

CITY BUDGET AMENDMENT AND CERTIFICATION RESOLUTION

To the Auditor of BUCHANAN County, Iowa:

The City Council of Aurora in said County/Counties met on March 14, 2014, at the place and hour set in the notice, a copy of which accompanies this certificate and is certified as to publication. Upon taking up the proposed amendment, it was considered and taxpayers were heard for and against the amendment.

The Council, after hearing all taxpayers wishing to be heard and considering the statements made by them, gave final consideration to the proposed amendment(s) to the budget and modifications proposed at the hearing, if any, thereupon, the following resolution was introduced.

RESOLUTION No. 02-210

A RESOLUTION AMENDING THE CURRENT BUDGET FOR THE FISCAL YEAR ENDING JUNE : 2014
(AS AMENDED LAST ON 02/12/2013.)

Be it Resolved by the Council of the City of Aurora

Section 1. Following notice published March 4, 2014

and the public hearing held, March 14, 2014 the current budget (as previously amended) is amended as set out herein and in the detail by fund type and activity that supports this resolution which was considered at that hearing:

	Total Budget as certified or last amended	Current Amendment	Total Budget after Current Amendment
Revenues & Other Financing Sources			
Taxes Levied on Property	1 37,393	0	37,393
Less: Uncollected Property Taxes-Levy Year	2 0	0	0
Net Current Property Taxes	3 37,393	0	37,393
Delinquent Property Taxes	4 0	0	0
TIF Revenues	5 0	0	0
Other City Taxes	6 15,984	200	16,184
Licenses & Permits	7 390	0	390
Use of Money and Property	8 3,860	0	3,860
Intergovernmental	9 28,600	0	28,600
Charges for Services	10 41,785	0	41,785
Special Assessments	11 1,400	0	1,400
Miscellaneous	12 16,052	5,000	21,052
Other Financing Sources	13 0	7,767	7,767
Total Revenues and Other Sources	14 145,464	12,967	158,431
Expenditures & Other Financing Uses			
Public Safety	15 27,280	0	27,280
Public Works	16 24,220	4,800	29,020
Health and Social Services	17 917	0	917
Culture and Recreation	18 51,650	5,000	56,650
Community and Economic Development	19 530	0	530
General Government	20 20,100	3,167	23,267
Debt Service	21 0	0	0
Capital Projects	22 0	0	0
Total Government Activities Expenditures	23 124,697	12,967	137,664
Business Type / Enterprises	24 34,737	0	34,737
Total Gov Activities & Business Expenditures	25 159,434	12,967	172,401
Transfers Out	26 0	0	0
Total Expenditures/Transfers Out	27 159,434	12,967	172,401
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out Fiscal Year	28 -13,970	0	-13,970
29			
Beginning Fund Balance July 1	30 80,934	0	80,934
Ending Fund Balance June 30	31 66,964	0	66,964

Passed this 14 day of March 2014

(Day)

(Month/Year)

Diana S. Lites
Signature

City Clerk/Finance Officer

John Kuehl
Signature

Mayor