

37-346

Adoption of Budget and Certification of City Taxes

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

The City of: Churdan County Name: GREENE Date Budget Adopted: 03/11/13
(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.

County Auditor Date Stamp		515-389-3334 Telephone Number	Signature	
January 1, 2012 Property Valuations				
		With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	2a	7,202,817	6,956,140	418
Debt Service Value	3a	7,202,817	6,956,140	
Ag Land	4a	1,100,556		

Code		Dollar		(A)	(B)	(C)	
Sec.	Limit	Purpose		Request with Utility Replacement	Property Taxes Levied	Rate	
384.1	8.10000	Regular General levy	5	58,343	56,345	43 8.10000	
-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	972	939	47 0.13500	
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	16,400	15,838	52 2.27689	
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	1,945	1,878	61 0.27000	
28E.22	1.50000	Unified Law Enforcement	24		0	62 0.00000	
Total General Fund Regular Levies (5 thru 24)				25	77,660	75,000	
384.1	3.00375	Ag Land	26	3,306	3,306	63 3.00375	
Total General Fund Tax Levies (25 + 26)				27	80,966	78,306	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	11,000	10,623	1.52718	
Rules	Amt Nec	Other Employee Benefits	31	7,320	7,069	1.01627	
Total Employee Benefit Levies (29,30,31)				32	18,320	17,693	65 2.54345
Sub Total Special Revenue Levies (28+32)				33	18,320	17,693	
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	Do Not Add	
Total Special Revenue Levies				39	18,320	17,693	
384.4	Amt Nec	Debt Service Levy 76.10(6)	40	8,387	8,100	70 1.16441	
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41		0	71 0.00000	
Total Property Taxes (27+39+40+41)				42	107,673	104,099	72 14.48975

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 **Churdan**

		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	24,849	107,676					132,525	38,346	170,871	
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	204,787	75,522		8,387			288,696	177,198	465,894	
Actual Expenditures Except End Bal (pg 12, line 259) *	3	189,106	82,420		8,387			279,913	148,460	428,373	
Ending Fund Balance June 30 (pg 12, line 270) *	4	40,530	100,778	0	0	0	0	141,308	67,084	208,392	
(2)											
** Re-Estimated FY 2013											
Beginning Fund Balance	5	40,530	100,778	0	0	0	0	141,308	67,084	208,392	
Re-Est Revenues	6	188,200	82,600	0	8,387	0	0	279,187	170,000	449,187	
Re-Est Expenditures	7	180,150	93,600	0	8,387	0	0	282,137	170,000	452,137	
Ending Fund Balance	8	48,580	89,778	0	0	0	0	138,358	67,084	205,442	
(3)											
** Budget FY 2014											
Beginning Fund Balance	9	48,580	89,778	0	0	0	0	138,358	67,084	205,442	
Revenues	10	185,966	75,320	0	8,387	0	0	269,673	182,000	451,673	
Expenditures	11	210,700	92,600	0	8,387	0	0	311,687	167,000	478,687	
Ending Fund Balance	12	23,846	72,498	0	0	0	0	96,344	82,084	178,428	

* 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 Churdan

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	18,700							18,700	18,150	18,013
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	18,000							18,000	14,000	14,981
Ambulance	6	30,000							30,000	32,000	32,198
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	66,700	0	0			0		66,700	64,150	65,192
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12		50,000						50,000	45,000	35,187
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		15,000						15,000	14,000	10,443
Traffic Control and Safety	15								0	0	0
Snow Removal	16		17,000						17,000	12,000	9,825
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								0	0	0
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	0	82,000	0			0		82,000	71,000	55,455
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								0	0	0
Other Health and Social Services	29								0	0	0
TOTAL (lines 23 - 29)	30	0	0	0			0		0	0	0
CULTURE & RECREATION											
Library Services	31	80,000	10,000						90,000	85,000	87,432
Museum, Band and Theater	32								0	0	0
Parks	33	8,000							8,000	6,000	8,297
Recreation	34								0	0	0
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36	4,000	100						4,100	3,100	4,475
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	92,000	10,100	0			0		102,100	94,100	100,204

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									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)	44		0	0	0			0		0	0	0
GENERAL GOVERNMENT												
Mayor, Council, & City Manager	46		2,500	500						3,000	3,500	2,841
Clerk, Treasurer, & Finance Adm.	47		4,500							4,500	3,000	1,944
Elections	48		2,000							2,000	0	1,176
Legal Services & City Attorney	49		2,000							2,000	2,000	700
City Hall & General Buildings	50		37,000							37,000	36,000	38,475
Tort Liability	51		4,000							4,000	0	5,539
Other General Government	52									0	0	0
TOTAL (lines 46 - 52)	53		52,000	500	0			0		52,500	44,500	50,675
DEBT SERVICE	54					8,387				8,387	8,387	8,387
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		210,700	92,600	0	8,387	0	0		311,687	282,137	279,913
BUSINESS TYPE ACTIVITIES												
Proprietary: Enterprise & Budgeted ISF												
Water Utility	59								100,000	100,000	100,000	84,531
Sewer Utility	60								25,000	25,000	25,000	22,517
Electric Utility	61								0	0	0	0
Gas Utility	62								0	0	0	0
Airport	63								0	0	0	0
Landfill/Garbage	64								42,000	42,000	45,000	41,412
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								0	0	0	0
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								167,000	167,000	170,000	148,460
TOTAL ALL EXPENDITURES (lines 58+74)	74		210,700	92,600	0	8,387	0	0	167,000	478,687	452,137	428,373
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		210,700	92,600	0	8,387	0	0	167,000	478,687	452,137	428,373
Ending Fund Balance June 30	79		23,846	72,498	0	0	0	0	82,084	178,428	205,442	208,392

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	78,306	17,693		8,100	0			104,099	106,600	90,279
	2								0	0	0
	3	78,306	17,693		8,100	0			104,099	106,600	90,279
	4								0	0	0
	5								0	0	0
Other City Taxes:											
	6	2,660	627		287	0			3,574	3,587	3,697
	7								0	0	0
	8								0	0	0
	9								0	0	0
	10								0	0	0
	11								0	0	0
	12		28,000						28,000	28,000	30,832
	13	2,660	28,627		287	0			31,574	31,587	34,529
	14								0	0	0
	15	7,000	2,000						9,000	15,000	12,131
Intergovernmental:											
	16								0	0	0
	17		27,000						27,000	26,000	27,697
	18		0						0	0	0
	19	98,000							98,000	100,000	100,060
	20	98,000	27,000	0	0	0		0	125,000	126,000	127,757
Charges for Fees & Service:											
	21							115,000	115,000	105,000	113,368
	22							24,000	24,000	22,000	21,343
	23							0	0	0	0
	24							0	0	0	0
	25							0	0	0	0
	26							0	0	0	0
	27							43,000	43,000	43,000	42,487
	28							0	0	0	0
	29							0	0	0	0
	30							0	0	0	0
	31							0	0	0	0
	32							0	0	0	0
	33							0	0	0	0
	34	0	0		0	0		182,000	182,000	170,000	177,198
	35							0	0	0	0
	36							0	0	0	24,000
Other Financing Sources:											
	37								0	0	0
	38								0	0	0
	39	0	0	0	0	0		0	0	0	0
	40								0	0	0
	41								0	0	0
	42	0	0	0	0	0		0	0	0	0
Total Revenues except for beginning fund balance											
	43	185,966	75,320	0	8,387	0		182,000	451,673	449,187	465,894
	44	48,580	89,778	0	0	0		67,084	205,442	208,392	170,871
	45	234,546	165,098	0	8,387	0		249,084	657,115	657,579	636,765

CITY OF Churdan
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	78,306	17,693		8,100	0			104,099	106,600	90,279
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	78,306	17,693		8,100	0			104,099	106,600	90,279
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	2,660	28,627		287	0			31,574	31,587	34,529
Licenses & Permits	7	0	0					0	0	0	0
Use of Money and Property	8	7,000	2,000	0	0	0	0	0	9,000	15,000	12,131
Intergovernmental	9	98,000	27,000	0	0	0		0	125,000	126,000	127,757
Charges for Fees & Service	10	0	0		0	0	0	182,000	182,000	170,000	177,198
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	0	0		0	0	0	0	0	0	24,000
Sub-Total Revenues	13	185,966	75,320	0	8,387	0	0	182,000	451,673	449,187	465,894
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	185,966	75,320	0	8,387	0	0	182,000	451,673	449,187	465,894
Expenditures & Other Financing Uses											
Public Safety	18	66,700	0	0			0		66,700	64,150	65,192
Public Works	19	0	82,000	0			0		82,000	71,000	55,455
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	92,000	10,100	0			0		102,100	94,100	100,204
Community and Economic Development	22	0	0	0			0		0	0	0
General Government	23	52,000	500	0			0		52,500	44,500	50,675
Debt Service	24	0	0	0	8,387		0		8,387	8,387	8,387
Capital Projects	25	0	0	0		0			0	0	0
Total Government Activities Expenditures	26	210,700	92,600	0	8,387	0	0		311,687	282,137	279,913
Business Type Proprietary: Enterprise & ISF	27							167,000	167,000	170,000	148,460
Total Gov & Bus Type Expenditures	28	210,700	92,600	0	8,387	0	0	167,000	478,687	452,137	428,373
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	210,700	92,600	0	8,387	0	0	167,000	478,687	452,137	428,373
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-24,734	-17,280	0	0	0	0	15,000	-27,014	-2,950	37,521
Beginning Fund Balance July 1	33	48,580	89,778	0	0	0	0	67,084	205,442	208,392	170,871
Ending Fund Balance June 30	34	23,846	72,498	0	0	0	0	82,084	178,428	205,442	208,392

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

City Name: Churdan

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 Fire truck	75,000	March 2005	6,896	1,491		8,387	0	8,387
-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			6,896	1,491	0	8,387	0	8,387

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

Fiscal Year

2014

City Name: Churdan

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
-36						0		0
-37						0		0
-38						0		0
-39						0		0
-40						0		0
-41						0		0
-42						0		0
-43						0		0
-44						0		0
-45						0		0
-46						0		0
-47						0		0
-48						0		0
-49						0		0
-50						0		0
-51						0		0
-52						0		0
-53						0		0
-54						0		0
-55						0		0
-56						0		0
-57						0		0
-58						0		0
-59						0		0
-60						0		0
			6,896	1,491	0	8,387	0	8,387

