

55-523

Adoption of Budget and Certification of City Taxes

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

The City of: LONE ROCK County Name: KOSSUTH 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		515-925-3240 Telephone Number	Signature
January 1, 2012 Property Valuations			
		With Gas & Electric	Without Gas & Electric
		2,966,550	2,865,197
		2a	2b
		3a	3b
		4a	4b
		3,308	
			Last Official Census
			146

		(A)		(B)		(C)	
Code	Dollar	Request with	Property Taxes	Levied	Rate		
Sec.	Limit	Utility Replacement					
384.1	8.10000	Regular General levy	5	24,029	23,208	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		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		0.	52	0.00000
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)	25	24,029	23,208		
384.1	3.00375	Ag Land	26	10	10.	63	3.00375
		Total General Fund Tax Levies (25 + 26)	27	24,039	23,218		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)	32	0	0.	65	0.00000
		Sub Total Special Revenue Levies (28+32)	33	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	38	0	0.		Do Not Add
		Total Special Revenue Levies	39	0	0.		
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	24,039	23,218	72	8.10000

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

LONE ROCK

		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	133,440	63,425					196,865	15,238	212,103	
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	49,100	12,313					61,413	141,415	202,828	
Actual Expenditures Except End Bal (pg 12, line 259) *	3	164,037	18,286					182,323	143,055	325,378	
Ending Fund Balance June 30 (pg 12, line 270) *	4	18,503	57,452	0	0	0	0	75,955	13,598	89,553	
(2)											
** Re-Estimated FY 2013											
Beginning Fund Balance	5	18,503	57,452	0	0	0	0	75,955	13,598	89,553	
Re-Est Revenues	6	48,303	11,528	0	0	0	0	59,831	1,928,105	1,987,936	
Re-Est Expenditures	7	60,149	0	0	0	0	0	60,149	1,923,355	1,983,504	
Ending Fund Balance	8	6,657	68,980	0	0	0	0	75,637	18,348	93,985	
(3)											
** Budget FY 2014											
Beginning Fund Balance	9	6,657	68,980	0	0	0	0	75,637	18,348	93,985	
Revenues	10	46,479	12,000	0	0	0	0	58,479	2,131,968	2,190,447	
Expenditures	11	45,202	1,360	0	0	0	0	46,562	2,067,330	2,113,892	
Ending Fund Balance	12	7,934	79,620	0	0	0	0	87,554	82,986	170,540	

* 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 (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)
PUBLIC SAFETY											
Police Department/Crime Prevention	1	1,000							1,000	1,000	0
Jail	2								0	0	0
Emergency Management	3	66							66	71	66
Flood Control	4								0	0	0
Fire Department	5	4,250							4,250	4,000	11,591
Ambulance	6								0	1,050	1,056
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	2,000	0
Animal Control	9								0	0	0
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	5,316	0	0			0		5,316	8,121	12,713
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12								0	0	18,286
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	4,700							4,700	5,000	4,468
Traffic Control and Safety	15								0	0	0
Snow Removal	16		1,360						1,360	0	715
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	7,800							7,800	7,800	8,248
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	12,500	1,360	0			0		13,860	12,800	31,717
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	1,000							1,000	2,000	2,015
Community Mental Health	28								0	0	0
Other Health and Social Services	29	1,560							1,560	1,560	1,560
TOTAL (lines 23 - 29)	30	2,560	0	0			0		2,560	3,560	3,575
CULTURE & RECREATION											
Library Services	31	500							500	500	500
Museum, Band and Theater	32								0	0	0
Parks	33	2,650							2,650	9,101	8,436
Recreation	34								0	0	0
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36								0	0	0
Other Culture and Recreation	37								0	5,000	0
TOTAL (lines 31 - 37)	38	3,150	0	0			0		3,150	14,601	8,936

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2014

Fiscal Years

GOVERNMENT ACTIVITIES CONT.		GENERAL	SPECIAL	TIF	DEBT	CAPITAL	PERMANENT	PROPRIETARY	BUDGET	RE-ESTIMATED	ACTUAL
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	2014	2013	2012
									(J)	(K)	(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)	45	0	0	0			0		0	0	0
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46	2,626							2,626	2,545	2,538
Clerk, Treasurer, & Finance Adm.	47	8,330							8,330	8,022	8,245
Elections	48	900							900	0	898
Legal Services & City Attorney	49	500							500	1,000	0
City Hall & General Buildings	50	7,000							7,000	5,500	7,000
Tort Liability	51	2,320							2,320	4,000	2,108
Other General Government	52								0	0	0
TOTAL (lines 46 - 52)	53	21,676	0	0			0		21,676	21,067	20,789
DEBT SERVICE											
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	45,202	1,360	0	0	0	0		46,562	60,149	77,730
BUSINESS TYPE ACTIVITIES											
Proprietary: Enterprise & Budgeted ISF											
Water Utility	59							23,000	23,000	23,355	22,302
Sewer Utility	60							2,044,330	2,044,330	100,887	120,753
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
TOTAL Business Type Expenditures (lines 59 - 73)	73							2,067,330	2,067,330	124,242	143,055
TOTAL ALL EXPENDITURES (lines 58+74)	74	45,202	1,360	0	0	0	0	2,067,330	2,113,892	184,391	220,785
Regular Transfers Out	75								0	0	104,593
Internal TIF Loan / Repayment Transfers Out	76								0	0	0
Total ALL Transfers Out	77	0	0	0	0	0	0	0	0	0	104,593
Total Expenditures & Fund Transfers Out (lines 75+78)	78	45,202	1,360	0	0	0	0	2,067,330	2,113,892	184,391	325,378
Ending Fund Balance June 30	79	5,313	79,242	0	0	0	0	75,746	160,301	83,746	89,553

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	23,218	0		0	0			23,218	21,371	22,538
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	23,218	0		0	0			23,218	21,371	22,538
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	821	0		0	0			821	821	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	13,800							13,800	13,000	13,708
Subtotal - Other City Taxes (lines 6 thru 12)	13	14,621	0		0	0			14,621	13,821	13,708
Licenses & Permits	14	390							390	390	390
Use of Money & Property	15	2,250						118	2,368	4,100	2,704
Intergovernmental:											
Federal Grants & Reimbursements	16							1,250,000	1,250,000	0	0
Road Use Taxes	17		12,000						12,000	11,150	11,860
Other State Grants & Reimbursements	18								0	0	0
Local Grants & Reimbursements	19								0	0	0
Subtotal - Intergovernmental (lines 16 thru 19)	20	0	12,000	0	0	0		1,250,000	1,262,000	11,150	11,860
Charges for Fees & Service:											
Water Utility	21							24,192	24,192	20,865	20,662
Sewer Utility	22							44,444	44,444	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	6,000							6,000	6,000	6,005
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	6,000	0		0	0		68,636	74,636	26,865	26,667
Special Assessments	35								0	0	0
Miscellaneous	36							62,327	62,327	0	4,208
Other Financing Sources:											
Regular Operating Transfers In	37								0	0	104,593
Internal TIF Loan Transfers In	38								0	0	0
Subtotal ALL Operating Transfers In	39	0	0	0	0	0	0	0	0	0	104,593
Proceeds of Debt (Excluding TIF Internal Borrowing)	40							750,887	750,887	100,887	16,160
Proceeds of Capital Asset Sales	41								0	0	0
Subtotal-Other Financing Sources (lines 38 thru 40)	42	0	0	0	0	0	0	750,887	750,887	100,887	120,753
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 42)	43	46,479	12,000	0	0	0	0	2,131,968	2,190,447	178,584	202,828
Beginning Fund Balance July 1	44	4,036	68,602	0	0	0	0	11,108	83,746	89,553	212,103
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	50,515	80,602	0	0	0	0	2,143,076	2,274,193	268,137	414,931

CITY OF LONE ROCK
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	23,218	0		0	0			23,218	21,371	22,538
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	23,218	0		0	0			23,218	21,371	22,538
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	14,621	0		0	0			14,621	13,821	13,708
Licenses & Permits	7	390	0		0	0		0	390	390	390
Use of Money and Property	8	2,250	0	0	0	0	0	118	2,368	4,100	2,704
Intergovernmental	9	0	12,000	0	0	0		1,250,000	1,262,000	11,150	11,860
Charges for Fees & Service	10	6,000	0		0	0	0	68,636	74,636	26,865	26,667
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	0	0		0	0	0	62,327	62,327	0	4,208
Sub-Total Revenues	13	46,479	12,000	0	0	0	0	1,381,081	1,439,560	77,697	82,075
Other Financing Sources:											
Total Transfers In	14	0	0	0	0	0	0	0	0	0	104,593
Proceeds of Debt	15	0	0	0	0	0		750,887	750,887	100,887	16,160
Proceeds of Capital Asset Sales	16	0	0	0	0	0	0	0	0	0	0
Total Revenues and Other Sources	17	46,479	12,000	0	0	0	0	2,131,968	2,190,447	178,584	202,828
Expenditures & Other Financing Uses											
Public Safety	18	5,316	0	0			0		5,316	8,121	12,713
Public Works	19	12,500	1,360	0			0		13,860	12,800	31,717
Health and Social Services	20	2,560	0	0			0		2,560	3,560	3,575
Culture and Recreation	21	3,150	0	0			0		3,150	14,601	8,936
Community and Economic Development	22	0	0	0			0		0	0	0
General Government	23	21,676	0	0			0		21,676	21,067	20,789
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	45,202	1,360	0	0	0	0		46,562	60,149	77,730
Business Type Proprietary: Enterprise & ISF	27							2,067,330	2,067,330	124,242	143,055
Total Gov & Bus Type Expenditures	28	45,202	1,360	0	0	0	0	2,067,330	2,113,892	184,391	220,785
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	104,593
Total ALL Expenditures/Fund Transfers Out	30	45,202	1,360	0	0	0	0	2,067,330	2,113,892	184,391	325,378
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	1,277	10,640	0	0	0	0	64,638	76,555	-5,807	-122,550
Beginning Fund Balance July 1	33	4,036	68,602	0	0	0	0	11,108	83,746	89,553	212,103
Ending Fund Balance June 30	34	5,313	79,242	0	0	0	0	75,746	160,301	83,746	89,553

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

City Name: LONE ROCK

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 NONE						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

