

74-688

Adoption of Budget and Certification of City Taxes

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

The City of: MALLARD County Name: PALO ALTO 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.

	712-425-3527 <i>Telephone Number</i>	
County Auditor Date Stamp	Signature	
January 1, 2012 Property Valuations		
	With Gas & Electric	Without Gas & Electric
Regular 2a	8,000,173 2b	7,779,418
Debt Service Value 3a	3b	Last Official Census
Ag Land 4a	75,372	274

		(A) Request with			(B) Property Taxes		(C)	
Code	Dollar	Purpose	Utility Replacement	Levied	Rate			
Sec.	Limit							
384.1	8.10000	Regular General levy	64,801	63,013	8.10000	5	43	
-384		Non-Voted Other Permissible Levies						
12(8)	0.67500	Contract for use of Bridge		0	0.00000	6	44	
12(10)	0.95000	Opr & Maint publicly owned Transit		0	0.00000	7	45	
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center		0	0.00000	8	46	
12(12)	0.13500	Opr & Maint of City owned Civic Center		0	0.00000	9	47	
12(13)	0.06750	Planning a Sanitary Disposal Project		0	0.00000	10	48	
12(14)	0.27000	Aviation Authority (under sec.330A.15)		0	0.00000	11	49	
12(16)	0.06750	Levee Impr. fund in special charter city		0	0.00000	13	51	
12(18)	Amt Nec	Liability, property & self insurance costs	12,140	11,805	1.51747	14	52	
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	1,233	1,199	0.15412	462	465	
-384		Voted Other Permissible Levies						
12(1)	0.13500	Instrumental/Vocal Music Groups		0	0.00000	15	53	
12(2)	0.81000	Memorial Building		0	0.00000	16	54	
12(3)	0.13500	Symphony Orchestra		0	0.00000	17	55	
12(4)	0.27000	Cultural & Scientific Facilities		0	0.00000	18	56	
12(5)	As Voted	County Bridge		0	0.00000	19	57	
12(6)	1.35000	Missi or Missouri River Bridge Const.		0	0.00000	20	58	
12(9)	0.03375	Aid to a Transit Company		0	0.00000	21	59	
12(17)	0.20500	Maintain Institution received by gift/devise		0	0.00000	22	60	
12(19)	1.00000	City Emergency Medical District		0	0.00000	463	466	
12(21)	0.27000	Support Public Library		0	0.00000	23	61	
28E.22	1.50000	Unified Law Enforcement		0	0.00000	24	62	
Total General Fund Regular Levies (5 thru 24)			78,174	76,017		25		
384.1	3.00375	Ag Land	226	226	3.00375	26	63	
Total General Fund Tax Levies (25 + 26)			78,400	76,243	Do Not Add	27		
Special Revenue Levies								
384.8	0.27000	Emergency (if general fund at levy limit)	2,160	2,100	0.27000	28	64	
384.6	Amt Nec	Police & Fire Retirement		0	0.00000	29		
	Amt Nec	FICA & IPERS (if general fund at levy limit)	6,924	6,733	0.86548	30		
Rules	Amt Nec	Other Employee Benefits	7,865	7,648	0.98310	31		
Total Employee Benefit Levies (29,30,31)			14,789	14,381	1.84859	32	65	
Sub Total Special Revenue Levies (28+32)			16,949	16,481		33		
Valuation								
386	As Req	With Gas & Elec	Without Gas & Elec					
	SSMID 1 (A)	(B)		0	0.00000	34	66	
	SSMID 2 (A)	(B)		0	0.00000	35	67	
	SSMID 3 (A)	(B)		0	0.00000	36	68	
	SSMID 4 (A)	(B)		0	0.00000	37	69	
	SSMID 5 (A)	(B)		0	0.00000	555	565	
	SSMID 6 (A)	(B)		0	0.00000	556	566	
	SSMID 7 (A)	(B)		0	0.00000	1177	###	
Total SSMID			0	0	Do Not Add	38		
Total Special Revenue Levies			16,949	16,481		39		
384.4	Amt Nec	Debt Service Levy 76.10(6)	0	0	0.00000	40	70	
384.7	0.67500	Capital Projects (Capital Improv. Reserve)		0	0.00000	41	71	
Total Property Taxes (27+39+40+41)			95,349	92,724	11.89018	42	72	

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 **MALLARD**

		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	29,879	54,900					84,779	56,104	140,883
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	273,994	64,874	4,989				343,857	108,582	452,439
Actual Expenditures Except End Bal (pg 12, line 259) *	3	229,327	51,567					280,894	113,237	394,131
Ending Fund Balance June 30 (pg 12, line 270) *	4	74,546	68,207	4,989	0	0	0	147,742	51,449	199,191
(2)		General	Spec Rev	TIF	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Re-Estimated FY 2013										
Beginning Fund Balance	5	74,546	68,207	4,989	0	0	0	147,742	51,449	199,191
Re-Est Revenues	6	161,490	64,712	3,922	0	0	0	230,124	110,014	340,138
Re-Est Expenditures	7	139,202	44,565	0	0	0	0	183,767	140,446	324,213
Ending Fund Balance	8	96,834	88,354	8,911	0	0	0	194,099	21,017	215,116
(3)		General	Spec Rev	TIF	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2014										
Beginning Fund Balance	9	96,834	88,354	8,911	0	0	0	194,099	21,017	215,116
Revenues	10	143,403	67,612	3,866	0	0	0	214,881	118,166	333,047
Expenditures	11	137,368	43,549	3,866	0	0	0	184,783	110,981	295,764
Ending Fund Balance	12	102,869	112,417	8,911	0	0	0	224,197	28,202	252,399

* 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	1,000							1,000	500	500
Jail	2								0	0	0
Emergency Management	3	1,233							1,233	911	990
Flood Control	4								0	0	0
Fire Department	5	26,400	3,000						29,400	26,649	34,644
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	28,633	3,000	0			0		31,633	28,060	36,134
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	26,723	20,598						47,321	48,426	36,133
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		10,800						10,800	10,636	9,875
Traffic Control and Safety	15								0	0	0
Snow Removal	16	1,500							1,500	1,000	0
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	17,051	0
TOTAL (lines 12 - 21)	22	28,223	31,398	0			0		59,621	77,113	46,008
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	1,600							1,600	1,600	1,540
Community Mental Health	28								0	0	0
Other Health and Social Services	29								0	0	0
TOTAL (lines 23 - 29)	30	1,600	0	0			0		1,600	1,600	1,540
CULTURE & RECREATION											
Library Services	31	22,863	1,511						24,374	21,490	24,421
Museum, Band and Theater	32								0	0	0
Parks	33	5,261	902						6,163	5,225	4,126
Recreation	34								0	0	0
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36	2,300							2,300	1,408	2,181
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	30,424	2,413	0			0		32,837	28,123	30,728

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2014

Fiscal Years

GOVERNMENT ACTIVITIES CONT.		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)
COMMUNITY & ECONOMIC DEVELOPMENT											
Community Beautification	39	3,000							3,000	1,000	4,605
Economic Development	40	1,644							1,644	1,644	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	4,644	0	0			0		4,644	2,644	4,605
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46	4,500	326						4,826	3,652	4,901
Clerk, Treasurer, & Finance Adm.	47	21,869	3,452						25,321	27,443	25,596
Elections	48	900							900	0	0
Legal Services & City Attorney	49	1,000							1,000	0	0
City Hall & General Buildings	50	5,200							5,200	4,783	11,647
Tort Liability	51	2,050							2,050	2,000	455
Other General Government	52	7,825	800						8,625	5,712	1,542
TOTAL (lines 46 - 52)	53	43,344	4,578	0			0		47,922	43,590	44,141
DEBT SERVICE											
Gov Capital Projects	55								0	0	90,669
TIF Capital Projects	56								0	0	0
TOTAL CAPITAL PROJECTS	57	0	0	0			0		0	0	90,669
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58	136,868	41,389	0	0	0	0		178,257	181,130	253,825
BUSINESS TYPE ACTIVITIES											
Proprietary: Enterprise & Budgeted ISF											
Water Utility	59							47,672	47,672	85,099	41,364
Sewer Utility	60							28,087	28,087	22,609	24,286
Electric Utility	61							0	0	0	0
Gas Utility	62							0	0	0	0
Airport	63							0	0	0	0
Landfill/Garbage	64							35,222	35,222	32,738	31,342
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	16,245
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							110,981	110,981	140,446	113,237
TOTAL ALL EXPENDITURES (lines 58+74)	74	136,868	41,389	0	0	0	0	110,981	289,238	321,576	367,062
Regular Transfers Out	75	500	2,160						2,660	2,637	22,080
Internal TIF Loan / Repayment Transfers Out	76			3,866					3,866	0	4,989
Total ALL Transfers Out	77	500	2,160	3,866	0	0	0	0	6,526	2,637	27,069
Total Expenditures & Fund Transfers Out (lines 75+78)	78	137,368	43,549	3,866	0	0	0	110,981	295,764	324,213	394,131
Ending Fund Balance June 30	79	102,869	112,417	8,911	0	0	0	28,202	252,399	215,116	199,191

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	76,243	16,481		0	0			92,724	85,514	98,561
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	76,243	16,481		0	0			92,724	85,514	98,561
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5			3,866					3,866	3,922	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	2,157	468		0	0			2,625	2,458	2,453
Utility franchise tax (Iowa Code Chapter 364.2)	7								0	0	0
Parimutuel wager tax	8								0	0	0
Gaming wager tax	9								0	36,674	12,700
Mobile Home Taxes	10								0	0	0
Hotel/Motel Taxes	11								0	0	0
Other Local Option Taxes	12		23,558						23,558	23,231	25,080
Subtotal - Other City Taxes (lines 6 thru 12)	13	2,157	24,026		0	0			26,183	62,363	40,233
Licenses & Permits	14	1,010							1,010	924	940
Use of Money & Property	15	2,970							2,970	3,449	4,524
Intergovernmental:											
Federal Grants & Reimbursements	16	2,000							2,000	0	0
Road Use Taxes	17		26,300						26,300	25,036	23,809
Other State Grants & Reimbursements	18								0	0	10,768
Local Grants & Reimbursements	19	52,463							52,463	42,212	134,101
Subtotal - Intergovernmental (lines 16 thru 19)	20	54,463	26,300	0	0	0		0	80,763	67,248	168,678
Charges for Fees & Service:											
Water Utility	21							51,000	51,000	49,346	43,611
Sewer Utility	22							26,300	26,300	23,925	21,915
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							37,000	37,000	36,743	36,475
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		114,300	114,300	110,014	102,001
Special Assessments	35								0	0	0
Miscellaneous	36	3,900	805						4,705	4,067	10,433
Other Financing Sources:											
Regular Operating Transfers In	37	2,660							2,660	2,637	22,080
Internal TIF Loan Transfers In	38							3,866	3,866	0	4,989
Subtotal ALL Operating Transfers In	39	2,660	0	0	0	0		3,866	6,526	2,637	27,069
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	2,660	0	0	0	0		3,866	6,526	2,637	27,069
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 42)	43	143,403	67,612	3,866	0	0	0	118,166	333,047	340,138	452,439
Beginning Fund Balance July 1	44	96,834	88,354	8,911	0	0	0	21,017	215,116	199,191	140,883
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	240,237	155,966	12,777	0	0	0	139,183	548,163	539,329	593,322

CITY OF MALLARD
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	76,243	16,481		0	0			92,724	85,514	98,561
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	76,243	16,481		0	0			92,724	85,514	98,561
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			3,866					3,866	3,922	0
Other City Taxes	6	2,157	24,026		0	0			26,183	62,363	40,233
Licenses & Permits	7	1,010	0					0	1,010	924	940
Use of Money and Property	8	2,970	0	0	0	0	0	0	2,970	3,449	4,524
Intergovernmental	9	54,463	26,300	0	0	0		0	80,763	67,248	168,678
Charges for Fees & Service	10	0	0		0	0		0	114,300	110,014	102,001
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	3,900	805		0	0		0	4,705	4,067	10,433
Sub-Total Revenues	13	140,743	67,612	3,866	0	0		114,300	326,521	337,501	425,370
Other Financing Sources:											
Total Transfers In	14	2,660	0	0	0	0		3,866	6,526	2,637	27,069
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	143,403	67,612	3,866	0	0		118,166	333,047	340,138	452,439
Expenditures & Other Financing Uses											
Public Safety	18	28,633	3,000	0			0		31,633	28,060	36,134
Public Works	19	28,223	31,398	0			0		59,621	77,113	46,008
Health and Social Services	20	1,600	0	0			0		1,600	1,600	1,540
Culture and Recreation	21	30,424	2,413	0			0		32,837	28,123	30,728
Community and Economic Development	22	4,644	0	0			0		4,644	2,644	4,605
General Government	23	43,344	4,578	0			0		47,922	43,590	44,141
Debt Service	24	0	0	0	0		0		0	0	0
Capital Projects	25	0	0	0		0			0	0	90,669
Total Government Activities Expenditures	26	136,868	41,389	0	0	0			178,257	181,130	253,825
Business Type Proprietary: Enterprise & ISF	27							110,981	110,981	140,446	113,237
Total Gov & Bus Type Expenditures	28	136,868	41,389	0	0	0		110,981	289,238	321,576	367,062
Total Transfers Out	29	500	2,160	3,866	0	0		0	6,526	2,637	27,069
Total ALL Expenditures/Fund Transfers Out	30	137,368	43,549	3,866	0	0		110,981	295,764	324,213	394,131
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	6,035	24,063	0	0	0		7,185	37,283	15,925	58,308
Beginning Fund Balance July 1	33	96,834	88,354	8,911	0	0		21,017	215,116	199,191	140,883
Ending Fund Balance June 30	34	102,869	112,417	8,911	0	0		28,202	252,399	215,116	199,191

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

City Name: MALLARD

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

