

63-602

Adoption of Budget and Certification of City Taxes

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

The City of: SWAN County Name: MARION Date Budget Adopted: 03/07/13
(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.

515 669 7881

Telephone Number

Signature

County Auditor Date Stamp

January 1, 2012 Property Valuations

Last Official Census

Regular	2a	With Gas & Electric	2b	Without Gas & Electric		72
Debt Service Value	3a	2,067,628	3b	1,931,589		
Ag Land	4a	25,388				

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	11,400	10,650	5.51356
-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		0	0.00000
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)			11,400	10,650	
384.1	3.00375	Ag Land	76	76	3.00375
Total General Fund Tax Levies (25 + 26)			11,476	10,726	Do Not Add
Special Revenue Levies					
384.8	0.27000	Emergency (if general fund at levy limit)	0	0	0.00000
384.6	Amt Nec	Police & Fire Retirement		0	0.00000
	Amt Nec	FICA & IPERS (if general fund at levy limit)		0	0.00000
Rules	Amt Nec	Other Employee Benefits		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)			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			0	0	
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)			11,476	10,726	5.51356

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 **SWAN**

(1) *Annual Report FY 2012		General	Special Rev	TIF	Debt Serv	Capt Proj	Permanent	Total	Proprietary	Grand
		(A)	(B)	Special Rev	(D)	(E)	(G)	Government	(I)	Total
		(C)		(C)				(H)		(J)
Beginning Fund Balance July 1 (pg 5, line 134) *	1	6,731	42,437					49,168	11,292	60,460
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	11,238	13,612					24,850	24,926	49,776
Actual Expenditures Except End Bal (pg 12, line 259) *	3	7,927	10,539					18,466	25,407	43,873
Ending Fund Balance June 30 (pg 12, line 270) *	4	10,042	45,510	0	0	0	0	55,552	10,811	66,363
(2) ** Re-Estimated FY 2013		General	Spec Rev	TIF	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
Beginning Fund Balance	5	10,042	45,510	0	0	0	0	55,552	10,811	66,363
Re-Est Revenues	6	10,823	15,770	0	0	0	0	26,593	22,800	49,393
Re-Est Expenditures	7	10,823	31,770	0	0	0	0	42,593	22,800	65,393
Ending Fund Balance	8	10,042	29,510	0	0	0	0	39,552	10,811	50,363
(3) ** Budget FY 2014		General	Spec Rev	TIF	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
Beginning Fund Balance	9	10,042	29,510	0	0	0	0	39,552	10,811	50,363
Revenues	10	11,676	14,150	0	0	0	0	25,826	25,400	51,226
Expenditures	11	13,270	16,950	0	0	0	0	30,220	25,500	55,720
Ending Fund Balance	12	8,448	26,710	0	0	0	0	35,158	10,711	45,869

* 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 SWAN

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.	<input type="text" value="0"/>	<u>0</u>
2 <u>Support of a Local Emerg.Mgmt.Comm.</u>	<u>0</u>	<u>0</u>
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								0	0	0
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5								0	0	0
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	0	0	0			0		0	0	0
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	3,420	5,750						9,170	9,170	1,623
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		1,200						1,200	1,600	1,102
Traffic Control and Safety	15		1,000						1,000	0	0
Snow Removal	16								0	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		9,000						9,000	0	7,814
TOTAL (lines 12 - 21)	22	3,420	16,950	0			0		20,370	11,770	10,539
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								0	0	0
Museum, Band and Theater	32								0	0	0
Parks	33								0	200	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	200	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	0
Economic Development	40									0	20,000	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	20,000	0
TOTAL (lines 39 - 44)	45		0	0	0			0		0	20,000	0
GENERAL GOVERNMENT												
Mayor, Council, & City Manager	46		1,600							1,600	1,500	1,608
Clerk, Treasurer, & Finance Adm.	47		2,000							2,000	2,500	1,915
Elections	48		750							750	0	740
Legal Services & City Attorney	49		2,000							2,000	0	1,100
City Hall & General Buildings	50		1,000							1,000	2,000	759
Tort Liability	51		1,500							1,500	1,600	1,154
Other General Government	52		1,000							1,000	3,023	651
TOTAL (lines 46 - 52)	53		9,850	0	0			0		9,850	10,623	7,927
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		13,270	16,950	0	0	0	0		30,220	42,593	18,466
BUSINESS TYPE ACTIVITIES												
Proprietary: Enterprise & Budgeted ISF												
Water Utility	59								18,000	18,000	16,300	18,385
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								7,500	7,500	6,500	7,022
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								25,500	25,500	22,800	25,407
TOTAL ALL EXPENDITURES (lines 58+74)	74		13,270	16,950	0	0	0	0	25,500	55,720	65,393	43,873
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		13,270	16,950	0	0	0	0	25,500	55,720	65,393	43,873
Ending Fund Balance June 30	79		8,448	26,710	0	0	0	0	10,711	45,869	50,363	66,363

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	10,726	0		0	0			10,726	9,829	10,258
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	10,726	0		0	0			10,726	9,829	10,258
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	750	0		0	0			750	744	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		7,200						7,200	9,000	7,104
Subtotal - Other City Taxes (lines 6 thru 12)	13	750	7,200		0	0			7,950	9,744	7,104
Licenses & Permits	14								0	0	0
Use of Money & Property	15	200							200	250	117
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		5,950						5,950	6,770	5,441
Other State Grants & Reimbursements	18								0	0	0
Local Grants & Reimbursements	19		1,000						1,000	0	1,067
Subtotal - Intergovernmental (lines 16 thru 19)	20	0	6,950	0	0	0		0	6,950	6,770	6,508
Charges for Fees & Service:											
Water Utility	21							17,000	17,000	16,300	16,771
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							8,400	8,400	6,500	8,155
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	863
Subtotal - Charges for Service (lines 21 thru 33)	34	0	0		0	0		25,400	25,400	22,800	25,789
Special Assessments	35								0	0	0
Miscellaneous	36								0	0	0
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	11,676	14,150	0	0	0	0	25,400	51,226	49,393	49,776
Beginning Fund Balance July 1	44	10,042	29,510	0	0	0	0	10,811	50,363	66,363	60,460
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	21,718	43,660	0	0	0	0	36,211	101,589	115,756	110,236

CITY OF

SWAN

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	10,726	0		0	0			10,726	9,829	10,258
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	10,726	0		0	0			10,726	9,829	10,258
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	750	7,200		0	0			7,950	9,744	7,104
Licenses & Permits	7	0	0					0	0	0	0
Use of Money and Property	8	200	0	0	0	0	0	0	200	250	117
Intergovernmental	9	0	6,950	0	0	0		0	6,950	6,770	6,508
Charges for Fees & Service	10	0	0		0	0	0	25,400	25,400	22,800	25,789
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	0	0		0	0	0	0	0	0	0
Sub-Total Revenues	13	11,676	14,150	0	0	0	0	25,400	51,226	49,393	49,776
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	11,676	14,150	0	0	0	0	25,400	51,226	49,393	49,776
Expenditures & Other Financing Uses											
Public Safety	18	0	0	0			0		0	0	0
Public Works	19	3,420	16,950	0			0		20,370	11,770	10,539
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	0	0	0			0		0	200	0
Community and Economic Development	22	0	0	0			0		0	20,000	0
General Government	23	9,850	0	0			0		9,850	10,623	7,927
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	13,270	16,950	0	0	0	0		30,220	42,593	18,466
Business Type Proprietary: Enterprise & ISF	27							25,500	25,500	22,800	25,407
Total Gov & Bus Type Expenditures	28	13,270	16,950	0	0	0	0	25,500	55,720	65,393	43,873
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	13,270	16,950	0	0	0	0	25,500	55,720	65,393	43,873
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-1,594	-2,800	0	0	0	0	-100	-4,494	-16,000	5,903
Beginning Fund Balance July 1	33	10,042	29,510	0	0	0	0	10,811	50,363	66,363	60,460
Ending Fund Balance June 30	34	8,448	26,710	0	0	0	0	10,711	45,869	50,363	66,363

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

City Name: SWAN

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

