

30-279

Adoption of Budget and Certification of City Taxes

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

The City of: TERRIL County Name: DICKINSON Date Budget Adopted: 03/04/13
(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.

712-853-6227 Telephone Number		_____ Signature	
County Auditor Date Stamp		January 1, 2012 Property Valuations	
		With Gas & Electric	Without Gas & Electric
Regular	2a	6,671,062	6,388,860
Debt Service Value	3a	8,596,874	8,314,672
Ag Land	4a	168,593	
		Last Official Census	
		367	

				TAXES LEVIED		
				(A)	(B)	(C)
Code	Dollar	Purpose	Request with	Property Taxes	Levied	Rate
Sec.	Limit		Utility Replacement			
384.1	8.10000	Regular General levy	54,035	51,749	43	8.09991
-384		Non-Voted Other Permissible Levies				
12(8)	0.67500	Contract for use of Bridge		0	44	0.00000
12(10)	0.95000	Opr & Maint publicly owned Transit		0	45	0.00000
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center		0	46	0.00000
12(12)	0.13500	Opr & Maint of City owned Civic Center		0	47	0.00000
12(13)	0.06750	Planning a Sanitary Disposal Project		0	48	0.00000
12(14)	0.27000	Aviation Authority (under sec.330A.15)		0	49	0.00000
12(16)	0.06750	Levee Impr. fund in special charter city		0	51	0.00000
12(18)	Amt Nec	Liability, property & self insurance costs	10,000	9,577	52	1.49901
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.		0	465	0.00000
-384		Voted Other Permissible Levies				
12(1)	0.13500	Instrumental/Vocal Music Groups		0	53	0.00000
12(2)	0.81000	Memorial Building		0	54	0.00000
12(3)	0.13500	Symphony Orchestra		0	55	0.00000
12(4)	0.27000	Cultural & Scientific Facilities		0	56	0.00000
12(5)	As Voted	County Bridge		0	57	0.00000
12(6)	1.35000	Missi or Missouri River Bridge Const.		0	58	0.00000
12(9)	0.03375	Aid to a Transit Company		0	59	0.00000
12(17)	0.20500	Maintain Institution received by gift/devise		0	60	0.00000
12(19)	1.00000	City Emergency Medical District		0	466	0.00000
12(21)	0.27000	Support Public Library		0	61	0.00000
28E.22	1.50000	Unified Law Enforcement		0	62	0.00000
Total General Fund Regular Levies (5 thru 24)			64,035	61,326		
384.1	3.00375	Ag Land	506	506	63	3.00375
Total General Fund Tax Levies (25 + 26)			64,541	61,832		Do Not Add
Special Revenue Levies						
384.8	0.27000	Emergency (if general fund at levy limit)	0	0	64	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	65	0.00000
Sub Total Special Revenue Levies (28+32)			0	0		
Valuation						
386	As Req	With Gas & Elec	Without Gas & Elec			
	SSMID 1 (A)	(B)		0	66	0.00000
	SSMID 2 (A)	(B)		0	67	0.00000
	SSMID 3 (A)	(B)		0	68	0.00000
	SSMID 4 (A)	(B)		0	69	0.00000
	SSMID 5 (A)	(B)		0	565	0.00000
	SSMID 6 (A)	(B)		0	566	0.00000
	SSMID 7 (A)	(B)		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	70	0.00000
384.7	0.67500	Capital Projects (Capital Improv. Reserve)		0	71	0.00000
Total Property Taxes (27+39+40+41)			64,541	61,832	72	9.59892

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 **TERRIL**

		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	211,401	41,743	61,891	18,677	0	0	333,712	89,830	423,542
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	179,197	95,084	0	2,073	34,031	0	310,385	147,589	457,974
Actual Expenditures Except End Bal (pg 12, line 259) *	3	147,175	75,554	0	20,750	103,270	0	346,749	125,027	471,776
Ending Fund Balance June 30 (pg 12, line 270) *	4	243,423	61,273	61,891	0	-69,239	0	297,348	112,392	409,740
(2)		General	Spec Rev	TIF	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Re-Estimated FY 2013										
Beginning Fund Balance	5	243,423	61,273	61,891	0	-69,239	0	297,348	112,392	409,740
Re-Est Revenues	6	155,370	94,498	0	0	1,764,000	0	2,013,868	147,000	2,160,868
Re-Est Expenditures	7	164,704	75,000	61,891	0	1,764,000	0	2,065,595	142,000	2,207,595
Ending Fund Balance	8	234,089	80,771	0	0	-69,239	0	245,621	117,392	363,013
(3)		General	Spec Rev	TIF	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2014										
Beginning Fund Balance	9	234,089	80,771	0	0	-69,239	0	245,621	117,392	363,013
Revenues	10	146,612	95,416	43,077	0	69,239	0	354,344	161,500	515,844
Expenditures	11	216,887	80,000	43,077	0	0	0	339,964	156,000	495,964
Ending Fund Balance	12	163,814	96,187	0	0	0	0	260,001	122,892	382,893

* 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	10,000							10,000	10,000	10,000
Jail	2								0	0	0
Emergency Management	3	833							833	848	849
Flood Control	4								0	0	0
Fire Department	5	8,800							8,800	8,800	8,542
Ambulance	6	500							500	500	0
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	0	0
Animal Control	9	300							300	300	0
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	20,433	0	0			0		20,433	20,448	19,391
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	30,000	20,000						50,000	65,000	41,039
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	12,000							12,000	11,036	10,965
Traffic Control and Safety	15	540							540	545	535
Snow Removal	16	3,500							3,500	3,500	436
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	46,040	20,000	0			0		66,040	80,081	52,975
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	25,000							25,000	25,000	23,151
Museum, Band and Theater	32								0	0	0
Parks	33	1,167							1,167	1,167	1,110
Recreation	34								0	0	0
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36	7,500							7,500	0	0
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	33,667	0	0			0		33,667	26,167	24,261

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	2,500							2,500	5,000	0
Economic Development	40								0	0	1,076
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	2,500	0	0			0		2,500	5,000	1,076
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46	3,600							3,600	3,600	3,247
Clerk, Treasurer, & Finance Adm.	47	3,908							3,908	3,908	3,294
Elections	48	500							500	0	1,195
Legal Services & City Attorney	49	5,000							5,000	8,500	8,075
City Hall & General Buildings	50								0	0	0
Tort Liability	51	12,000							12,000	12,000	11,994
Other General Government	52	20,000							20,000	20,000	20,583
TOTAL (lines 46 - 52)	53	45,008	0	0			0		45,008	48,008	48,388
DEBT SERVICE											
Gov Capital Projects	55			43,077	0				0	1,764,000	103,270
TIF Capital Projects	56								0	61,891	0
TOTAL CAPITAL PROJECTS	57	0	0	0			0		0	1,825,891	103,270
TOTAL Government Activities Expenditures <i>(lines 11+22+30+38+45+53+54+57)</i>	58	147,648	20,000	43,077	0	0	0		210,725	2,005,595	270,111
BUSINESS TYPE ACTIVITIES											
Proprietary: Enterprise & Budgeted ISF											
Water Utility	59							70,000	70,000	70,000	52,733
Sewer Utility	60							48,000	48,000	36,000	29,171
Electric Utility	61							0	0	0	0
Gas Utility	62							0	0	0	0
Airport	63							0	0	0	0
Landfill/Garbage	64							38,000	38,000	36,000	42,823
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							156,000	156,000	142,000	124,727
TOTAL ALL EXPENDITURES (lines 58+74)	74	147,648	20,000	43,077	0	0	0	156,000	366,725	2,147,595	394,838
Regular Transfers Out	75	69,239	60,000						129,239	60,000	76,938
Internal TIF Loan / Repayment Transfers Out	76								0	0	0
Total ALL Transfers Out	77	69,239	60,000	0	0	0	0	0	129,239	60,000	76,938
Total Expenditures & Fund Transfers Out (lines 75+78)	78	216,887	80,000	43,077	0	0	0	156,000	495,964	2,207,595	471,776
Ending Fund Balance June 30	79	163,814	96,187	0	0	0	0	122,892	382,893	363,013	409,740

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	61,832	0		0	0			61,832	76,097	70,442
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	61,832	0		0	0			61,832	76,097	70,442
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5			43,077					43,077	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	2,709	0		0	0			2,709	2,675	1,362
Utility franchise tax (Iowa Code Chapter 364.2)	7	600							600	600	525
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		60,000						60,000	60,000	66,292
Subtotal - Other City Taxes (lines 6 thru 12)	13	3,309	60,000		0	0			63,309	63,275	68,179
Licenses & Permits	14	1,150							1,150	1,998	1,150
Use of Money & Property	15	10,000							10,000	14,000	12,924
Intergovernmental:											
Federal Grants & Reimbursements	16								0	270,000	30,176
Road Use Taxes	17		35,416						35,416	34,498	28,792
Other State Grants & Reimbursements	18	627							627	0	627
Local Grants & Reimbursements	19	9,694							9,694	0	9,694
Subtotal - Intergovernmental (lines 16 thru 19)	20	10,321	35,416	0	0	0		0	45,737	304,498	69,289
Charges for Fees & Service:											
Water Utility	21							73,500	73,500	73,000	74,196
Sewer Utility	22							50,000	50,000	36,000	37,020
Electric Utility	23							0	0	0	0
Gas Utility	24							0	0	0	0
Parking	25							0	0	0	0
Airport	26							0	0	0	0
Landfill/Garbage	27							38,000	38,000	38,000	36,073
Hospital	28							0	0	0	0
Transit	29							0	0	0	0
Cable TV, Internet & Telephone	30							0	0	0	0
Housing Authority	31							0	0	0	0
Storm Water Utility	32							0	0	0	0
Other Fees & Charges for Service	33							0	0	0	267
Subtotal - Charges for Service (lines 21 thru 33)	34	0	0		0	0		161,500	161,500	147,000	147,556
Special Assessments	35							0	0	0	0
Miscellaneous	36							0	0	0	7,641
Other Financing Sources:											
Regular Operating Transfers In	37	60,000				69,239			129,239	60,000	76,938
Internal TIF Loan Transfers In	38			0					0	0	0
Subtotal ALL Operating Transfers In	39	60,000	0	0	0	69,239	0	0	129,239	60,000	76,938
Proceeds of Debt (Excluding TIF Internal Borrowing)	40								0	1,494,000	3,855
Proceeds of Capital Asset Sales	41								0	0	0
Subtotal-Other Financing Sources (lines 38 thru 40)	42	60,000	0	0	0	69,239	0	0	129,239	1,554,000	80,793
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 42)	43	146,612	95,416	43,077	0	69,239	0	161,500	515,844	2,160,868	457,974
Beginning Fund Balance July 1	44	234,089	80,771	0	0	-69,239	0	117,392	363,013	409,740	423,542
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	380,701	176,187	43,077	0	0	0	278,892	878,857	2,570,608	881,516

CITY OF TERRIL
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	61,832	0		0	0			61,832	76,097	70,442
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	61,832	0		0	0			61,832	76,097	70,442
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			43,077					43,077	0	0
Other City Taxes	6	3,309	60,000		0	0			63,309	63,275	68,179
Licenses & Permits	7	1,150	0					0	1,150	1,998	1,150
Use of Money and Property	8	10,000	0	0	0	0	0	0	10,000	14,000	12,924
Intergovernmental	9	10,321	35,416	0	0	0		0	45,737	304,498	69,289
Charges for Fees & Service	10	0	0		0	0	0	161,500	161,500	147,000	147,556
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	0	0		0	0	0	0	0	0	7,641
Sub-Total Revenues	13	86,612	95,416	43,077	0	0	0	161,500	386,605	606,868	377,181
Other Financing Sources:											
Total Transfers In	14	60,000	0	0	0	69,239	0	0	129,239	60,000	76,938
Proceeds of Debt	15	0	0	0	0	0		0	0	1,494,000	3,855
Proceeds of Capital Asset Sales	16	0	0	0	0	0	0	0	0	0	0
Total Revenues and Other Sources	17	146,612	95,416	43,077	0	69,239	0	161,500	515,844	2,160,868	457,974
Expenditures & Other Financing Uses											
Public Safety	18	20,433	0	0			0		20,433	20,448	19,391
Public Works	19	46,040	20,000	0			0		66,040	80,081	52,975
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	33,667	0	0			0		33,667	26,167	24,261
Community and Economic Development	22	2,500	0	0			0		2,500	5,000	1,076
General Government	23	45,008	0	0			0		45,008	48,008	48,388
Debt Service	24	0	0	43,077	0		0		43,077	0	20,750
Capital Projects	25	0	0	0		0	0		0	1,825,891	103,270
Total Government Activities Expenditures	26	147,648	20,000	43,077	0	0	0		210,725	2,005,595	270,111
Business Type Proprietary: Enterprise & ISF	27							156,000	156,000	142,000	124,727
Total Gov & Bus Type Expenditures	28	147,648	20,000	43,077	0	0	0	156,000	366,725	2,147,595	394,838
Total Transfers Out	29	69,239	60,000	0	0	0	0	0	129,239	60,000	76,938
Total ALL Expenditures/Fund Transfers Out	30	216,887	80,000	43,077	0	0	0	156,000	495,964	2,207,595	471,776
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31										
	32	-70,275	15,416	0	0	69,239	0	5,500	19,880	-46,727	-13,802
Beginning Fund Balance July 1	33	234,089	80,771	0	0	-69,239	0	117,392	363,013	409,740	423,542
Ending Fund Balance June 30	34	163,814	96,187	0	0	0	0	122,892	382,893	363,013	409,740

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

City Name: TERRIL

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	2012 SEWER IMPROVEMENT PROJECT	600,000	12/2012	23,000	20,077	0	43,077	43,077	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			23,000	20,077	0	43,077	43,077	0

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

Fiscal Year

City Name: TERRIL

USE THIS PAGE ONLY AFTER FILLING LINES 1 THRU 30 ABOVE.

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?
-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
			23,000	20,077	0	43,077	43,077	0

