

24-226

Adoption of Budget and Certification of City Taxes

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

The City of: VAIL County Name: CRAWFORD Date Budget Adopted: 02/11/13
(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.

712/677/2210 Telephone Number		Signature	
County Auditor Date Stamp		January 1, 2012 Property Valuations	
		With Gas & Electric	Without Gas & Electric
Regular	2a	7,082,048	6,892,319
Debt Service Value	3a	7,082,048	6,892,319
Ag Land	4a	179,388	
			Last Official Census 436

Code		Dollar	ENTER FIRE DISTRICT		(A)	(B)	(C)
Sec.	Limit	Purpose	RATE BELOW	Request with	Property Taxes	Levied	Rate
384.1	8.10000	Regular General levy	5a 0.00000	5 57,365	55,828	43 8.10000	
-384		Non-Voted Other Permissible Levies					
12(8)	0.67500	Contract for use of Bridge		6 0	0	44 0.00000	
12(10)	0.95000	Opr & Maint publicly owned Transit		7 0	0	45 0.00000	
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center		8 0	0	46 0.00000	
12(12)	0.13500	Opr & Maint of City owned Civic Center		9 0	0	47 0.00000	
12(13)	0.06750	Planning a Sanitary Disposal Project		10 0	0	48 0.00000	
12(14)	0.27000	Aviation Authority (under sec.330A.15)		11 0	0	49 0.00000	
12(16)	0.06750	Levee Impr. fund in special charter city		13 0	0	51 0.00000	
12(18)	Amt Nec	Liability, property & self insurance costs		14 13,211	12,857	52 1.86542	
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.		462 0	0	465 0.00000	
-384		Voted Other Permissible Levies					
12(1)	0.13500	Instrumental/Vocal Music Groups		15 0	0	53 0.00000	
12(2)	0.81000	Memorial Building		16 0	0	54 0.00000	
12(3)	0.13500	Symphony Orchestra		17 0	0	55 0.00000	
12(4)	0.27000	Cultural & Scientific Facilities		18 0	0	56 0.00000	
12(5)	As Voted	County Bridge		19 0	0	57 0.00000	
12(6)	1.35000	Missi or Missouri River Bridge Const.		20 0	0	58 0.00000	
12(9)	0.03375	Aid to a Transit Company		21 0	0	59 0.00000	
12(17)	0.20500	Maintain Institution received by gift/devise		22 0	0	60 0.00000	
12(19)	1.00000	City Emergency Medical District		463 0	0	466 0.00000	
12(21)	0.27000	Support Public Library		23 0	0	61 0.00000	
28E.22	1.50000	Unified Law Enforcement		24 0	0	62 0.00000	
Total General Fund Regular Levies (5 thru 24)				25	70,576	68,685	
384.1	3.00375	Ag Land		26 538	538	63 2.99909	
Total General Fund Tax Levies (25 + 26)				27	71,114	69,223	Do Not Add
Special Revenue Levies							
384.8	0.27000	Emergency (if general fund at levy limit)		28 1,912	1,861	64 0.27000	
384.6	Amt Nec	Police & Fire Retirement		29 0	0	0.00000	
	Amt Nec	FICA & IPERS (if general fund at levy limit)		30 4,109	3,999	0.58020	
Rules	Amt Nec	Other Employee Benefits		31 16,665	16,219	2.35313	
Total Employee Benefit Levies (29,30,31)				32	20,774	20,217	2.93333
Sub Total Special Revenue Levies (28+32)				33	22,686	22,078	
Valuation							
386	As Req	With Gas & Elec	Without Gas & Elec				
	SSMID 1 (A)	(B)		34 0	0	66 0.00000	
	SSMID 2 (A)	(B)		35 0	0	67 0.00000	
	SSMID 3 (A)	(B)		36 0	0	68 0.00000	
	SSMID 4 (A)	(B)		37 0	0	69 0.00000	
	SSMID 5 (A)	(B)		555 0	0	565 0.00000	
	SSMID 6 (A)	(B)		556 0	0	566 0.00000	
	SSMID 7 (A)	(B)		1177 0	0	### 0.00000	
Total SSMID				38	0	0	Do Not Add
Total Special Revenue Levies				39	22,686	22,078	
384.4	Amt Nec	Debt Service Levy	76.10(6)	40 15,677	15,257	70 2.21363	
384.7	0.67500	Capital Projects (Capital Improv. Reserve)		41 0	0	71 0.00000	
Total Property Taxes (27+39+40+41)				42	109,477	106,558	15.38238

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 **VAIL**

		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	-24,706	227,287		14,259		136,587	353,427		353,427
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	101,211	80,410		11,209		190,002	382,832		382,832
Actual Expenditures Except End Bal (pg 12, line 259) *	3	61,091	75,725		11,308		190,339	338,463		338,463
Ending Fund Balance June 30 (pg 12, line 270) *	4	15,414	231,972	0	14,160	0	136,250	397,796	0	397,796
(2)		General	Spec Rev	TIF	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Re-Estimated FY 2013										
Beginning Fund Balance	5	15,414	231,972	0	14,160	0	136,250	397,796	0	397,796
Re-Est Revenues	6	82,702	98,281	0	10,487	0	0	191,470	166,565	358,035
Re-Est Expenditures	7	82,702	81,189	0	10,487	0	0	174,378	209,531	383,909
Ending Fund Balance	8	15,414	249,064	0	14,160	0	136,250	414,888	-42,966	371,922
(3)		General	Spec Rev	TIF	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2014										
Beginning Fund Balance	9	15,414	249,064	0	14,160	0	136,250	414,888	-42,966	371,922
Revenues	10	86,301	101,953	0	15,677	0	0	203,931	182,890	386,821
Expenditures	11	86,300	65,015	0	15,677	0	0	166,992	182,890	349,882
Ending Fund Balance	12	15,415	286,002	0	14,160	0	136,250	451,827	-42,966	408,861

* 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 _____ VAIL _____

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 (A)	(B)	Fiscal Year Ending 2014						Fiscal Years			
		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								0	0	0
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	4,000							4,000	3,900	5,560
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	100							100	200	0
TOTAL (lines 1 - 10)	11	4,100	0	0			0		4,100	4,100	5,560
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	23,039	21,552						44,591	75,732	17,731
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		6,700						6,700	6,500	17
Traffic Control and Safety	15								0	0	0
Snow Removal	16	2,000							2,000	3,000	459
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	8,300	22,468						30,768	18,848	29,325
TOTAL (lines 12 - 21)	22	33,339	50,720	0			0		84,059	104,080	47,532
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	7,350							7,350	5,350	13,386
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	7,350	0	0			0		7,350	5,350	13,386

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								0	0	0
Economic Development	40		700						700	700	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	700	0			0		700	700	0
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46	3,200	245						3,445	2,685	4,544
Clerk, Treasurer, & Finance Adm.	47	14,811	11,438						26,249	23,564	16,411
Elections	48	800							800	0	548
Legal Services & City Attorney	49	1,300							1,300	2,000	3,881
City Hall & General Buildings	50	4,450							4,450	5,500	6,323
Tort Liability	51	13,164							13,164	12,764	8,420
Other General Government	52	3,786							3,786	1,350	475
TOTAL (lines 46 - 52)	53	41,511	11,683	0			0		53,194	47,863	40,602
DEBT SERVICE											
Gov Capital Projects	55				15,677				0	0	39,465
TIF Capital Projects	56								0	0	0
TOTAL CAPITAL PROJECTS	57	0	0	0		0	0		0	0	39,465
TOTAL Government Activities Expenditures <i>(lines 11+22+30+38+45+53+54+57)</i>	58	86,300	63,103	0	15,677	0	0		165,080	172,580	146,545
BUSINESS TYPE ACTIVITIES											
Proprietary: Enterprise & Budgeted ISF											
Water Utility	59							92,550	92,550	85,698	70,733
Sewer Utility	60							60,000	60,000	44,298	20,173
Electric Utility	61							0	0	0	0
Gas Utility	62							0	0	0	0
Airport	63							0	0	0	0
Landfill/Garbage	64							30,340	30,340	35,050	57,015
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	44,485	40,920
Enterprise CAPITAL PROJECTS	71							0	0	0	1,498
Enterprise TIF CAPITAL PROJECTS	72							0	0	0	0
TOTAL Business Type Expenditures (lines 59 - 73)	73							182,890	182,890	209,531	190,339
TOTAL ALL EXPENDITURES (lines 58+74)	74	86,300	63,103	0	15,677	0	0	182,890	347,970	382,111	336,884
Regular Transfers Out	75		1,912						1,912	1,798	1,579
Internal TIF Loan / Repayment Transfers Out	76								0	0	0
Total ALL Transfers Out	77	0	1,912	0	0	0	0	0	1,912	1,798	1,579
Total Expenditures & Fund Transfers Out (lines 75+78)	78	86,300	65,015	0	15,677	0	0	182,890	349,882	383,909	338,463
Ending Fund Balance June 30	79	15,415	286,002	0	14,160	0	136,250	-42,966	408,861	371,922	397,796

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	69,223	22,078		15,257	0			106,558	95,079	94,887
	2								0	0	0
	3	69,223	22,078		15,257	0			106,558	95,079	94,887
	4								0	0	0
	5								0	0	0
Other City Taxes:											
	6	1,891	608		420	0			2,919	2,759	0
	7								0	0	0
	8								0	0	0
	9								0	0	0
	10								0	0	0
	11								0	0	0
	12		36,938						36,938	37,212	32,142
	13	1,891	37,546		420	0			39,857	39,971	32,142
	14	1,675							1,675	1,845	1,643
	15	900							900	1,200	4,115
Intergovernmental:											
	16								0	0	0
	17		41,629						41,629	40,262	31,304
	18								0	0	5,572
	19	7,700	700						8,400	7,615	0
	20	7,700	42,329	0	0	0		0	50,029	47,877	36,876
Charges for Fees & Service:											
	21							92,550	92,550	98,550	88,176
	22							60,000	60,000	64,510	51,737
	23								0	0	0
	24								0	0	0
	25								0	0	0
	26								0	0	0
	27							30,340	30,340	3,505	50,089
	28								0	0	0
	29								0	0	0
	30								0	0	0
	31								0	0	0
	32								0	0	0
	33								0	0	125
	34	0	0		0	0		182,890	182,890	166,565	190,127
	35								0	0	0
	36	3,000							3,000	3,700	21,463
Other Financing Sources:											
	37	1,912							1,912	1,798	1,579
	38								0	0	0
	39	1,912	0	0	0	0		0	1,912	1,798	1,579
	40								0	0	0
	41								0	0	0
	42	1,912	0	0	0	0		0	1,912	1,798	1,579
Total Revenues except for beginning fund balance											
	43	86,301	101,953	0	15,677	0	0	182,890	386,821	358,035	382,832
	44	15,414	249,064	0	14,160	0	136,250	-42,966	371,922	397,796	353,427
	45	101,715	351,017	0	29,837	0	136,250	139,924	758,743	755,831	736,259

CITY OF VAIL
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	69,223	22,078		15,257	0			106,558	95,079	94,887
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	69,223	22,078		15,257	0			106,558	95,079	94,887
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	1,891	37,546		420	0			39,857	39,971	32,142
Licenses & Permits	7	1,675	0					0	1,675	1,845	1,643
Use of Money and Property	8	900	0	0	0	0	0	0	900	1,200	4,115
Intergovernmental	9	7,700	42,329	0	0	0		0	50,029	47,877	36,876
Charges for Fees & Service	10	0	0		0	0	0	182,890	182,890	166,565	190,127
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	3,000	0		0	0		0	3,000	3,700	21,463
Sub-Total Revenues	13	84,389	101,953	0	15,677	0	0	182,890	384,909	356,237	381,253
Other Financing Sources:											
Total Transfers In	14	1,912	0	0	0	0	0	0	1,912	1,798	1,579
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	86,301	101,953	0	15,677	0	0	182,890	386,821	358,035	382,832
Expenditures & Other Financing Uses											
Public Safety	18	4,100	0	0			0		4,100	4,100	5,560
Public Works	19	33,339	50,720	0			0		84,059	104,080	47,532
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	7,350	0	0			0		7,350	5,350	13,386
Community and Economic Development	22	0	700	0			0		700	700	0
General Government	23	41,511	11,683	0			0		53,194	47,863	40,602
Debt Service	24	0	0	0	15,677		0		15,677	10,487	0
Capital Projects	25	0	0	0		0			0	0	39,465
Total Government Activities Expenditures	26	86,300	63,103	0	15,677	0	0		165,080	172,580	146,545
Business Type Proprietary: Enterprise & ISF	27							182,890	182,890	209,531	190,339
Total Gov & Bus Type Expenditures	28	86,300	63,103	0	15,677	0	0	182,890	347,970	382,111	336,884
Total Transfers Out	29	0	1,912	0	0	0	0	0	1,912	1,798	1,579
Total ALL Expenditures/Fund Transfers Out	30	86,300	65,015	0	15,677	0	0	182,890	349,882	383,909	338,463
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	1	36,938	0	0	0	0	0	36,939	-25,874	44,369
Beginning Fund Balance July 1	33	15,414	249,064	0	14,160	0	136,250	-42,966	371,922	397,796	353,427
Ending Fund Balance June 30	34	15,415	286,002	0	14,160	0	136,250	-42,966	408,861	371,922	397,796

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

City Name: VAIL

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 tractor	30,000	10/24/2010	10,000	209		10,209		10,209
-2 water project	200,000		24,325	828		25,153	25,153	0
-3 sewer project	450,000		25,575	19,267		44,842	44,842	0
-4 sludge removal	48,000		10,159	221		10,380	10,380	0
-5 garbage truck	20,000	05/10/2012	5,000	468		5,468		5,468
-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			75,059	20,993	0	96,052	80,375	15,677

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

Fiscal Year

City Name: **VAIL**

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
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