

# 73-682

## Adoption of Budget and Certification of City Taxes

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

The City of: YORKTOWN County Name: \_\_\_\_\_ PAGE \_\_\_\_\_ Date Budget Adopted: 03/06/13  
(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.

	712-542-3042 <i>Telephone Number</i>		_____ <i>Signature</i>
County Auditor Date Stamp	<b>January 1, 2012 Property Valuations</b>		Last Official Census
	Regular 2a	With Gas & Electric <b>960,538</b> 2b	Without Gas & Electric 897,665
	<b>Debt Service Value</b> 3a	<b>960,538</b> 3b	85
	Ag Land 4a	<b>37,464</b>	

		(A)		(B)		(C)	
Code	Dollar	Request with	Property Taxes	Levied	Rate		
Sec.	Limit	Utility Replacement	Levied	Rate			
384.1	8.10000	Regular General levy	7,780	7,271	43	8.10000	
-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	5,550	5,187	52	5.77801	
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	
<b>Total General Fund Regular Levies (5 thru 24)</b>			<b>13,330</b>	<b>12,458</b>			
384.1	3.00375	Ag Land	113	113	63	3.00375	
<b>Total General Fund Tax Levies (25 + 26)</b>			<b>13,443</b>	<b>12,571</b>		<b>Do Not Add</b>	
		Special Revenue Levies					
384.8	0.27000	Emergency (if general fund at levy limit)	259	242	64	0.27000	
384.6	Amt Nec	Police & Fire Retirement		0		0.00000	
	Amt Nec	FICA & IPERS (if general fund at levy limit)	1,200	1,121		1.24930	
Rules	Amt Nec	Other Employee Benefits		0		0.00000	
<b>Total Employee Benefit Levies (29,30,31)</b>			<b>1,200</b>	<b>1,121</b>	65	<b>1.24930</b>	
<b>Sub Total Special Revenue Levies (28+32)</b>			<b>1,459</b>	<b>1,363</b>			
		Valuation					
386	As Req	With Gas & Elec	Without Gas & Elec				
	SSMID 1 (A)			34	66	0.00000	
	SSMID 2 (A)			35	67	0.00000	
	SSMID 3 (A)			36	68	0.00000	
	SSMID 4 (A)			37	69	0.00000	
	SSMID 5 (A)			555	565	0.00000	
	SSMID 6 (A)			556	566	0.00000	
	SSMID 7 (A)			1177	###	0.00000	
<b>Total SSMID</b>			<b>0</b>	<b>0</b>		<b>Do Not Add</b>	
<b>Total Special Revenue Levies</b>			<b>1,459</b>	<b>1,363</b>			
384.4	Amt Nec	<b>Debt Service Levy 76.10(6)</b>	<b>0</b>	<b>0</b>	70	<b>0.00000</b>	
384.7	0.67500	<b>Capital Projects (Capital Improv. Reserve)</b>		<b>0</b>	71	<b>0.00000</b>	
<b>Total Property Taxes (27+39+40+41)</b>			<b>14,902</b>	<b>13,934</b>	72	<b>15.39731</b>	

**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

**YORKTOWN**

		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)	
<b>(1)</b>											
<b>*Annual Report FY 2012</b>											
Beginning Fund Balance July 1 (pg 5, line 134) *	1	27,942						27,942		27,942	
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	42,788						42,788		42,788	
Actual Expenditures Except End Bal (pg 12, line 259) *	3	37,102						37,102		37,102	
Ending Fund Balance June 30 (pg 12, line 270) *	4	33,628	0	0	0	0	0	33,628	0	33,628	
<b>(2)</b>											
<b>** Re-Estimated FY 2013</b>											
Beginning Fund Balance	5	33,628	0	0	0	0	0	33,628	0	33,628	
Re-Est Revenues	6	18,443	7,102	0	0	0	0	25,545	0	25,545	
Re-Est Expenditures	7	35,850	2,000	0	0	0	0	37,850	0	37,850	
Ending Fund Balance	8	16,221	5,102	0	0	0	0	21,323	0	21,323	
<b>(3)</b>											
<b>** Budget FY 2014</b>											
Beginning Fund Balance	9	16,221	5,102	0	0	0	0	21,323	0	21,323	
Revenues	10	19,543	6,959	0	0	0	0	26,502	0	26,502	
Expenditures	11	35,790	2,000	0	0	0	0	37,790	0	37,790	
Ending Fund Balance	12	-26	10,061	0	0	0	0	10,035	0	10,035	

\* 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 YORKTOWN

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"/>	<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 (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)
<b>PUBLIC SAFETY</b>											
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	3,000							3,000	3,000	3,000
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	1,640							1,640	1,700	1,640
TOTAL (lines 1 - 10)	11	4,640	0	0			0		4,640	4,700	4,640
<b>PUBLIC WORKS</b>											
Roads, Bridges, & Sidewalks	12	5,500							5,500	5,500	2,042
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		2,000						2,000	2,000	1,898
Traffic Control and Safety	15								0	0	0
Snow Removal	16	200							200	200	200
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	5,700	2,000	0			0		7,700	7,700	4,140
<b>HEALTH &amp; SOCIAL SERVICES</b>											
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
<b>CULTURE &amp; RECREATION</b>											
Library Services	31								0	0	0
Museum, Band and Theater	32								0	0	0
Parks	33	450							450	450	555
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	450	0	0			0		450	450	555

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)
<b>COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>												
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)	44									0	0	0
TOTAL (lines 39 - 44)	45		0	0	0			0		0	0	0
<b>GENERAL GOVERNMENT</b>												
Mayor, Council, & City Manager	46									0	0	0
Clerk, Treasurer, & Finance Adm.	47									0	0	0
Elections	48									0	0	0
Legal Services & City Attorney	49									0	0	0
City Hall & General Buildings	50		25,000							25,000	25,000	27,767
Tort Liability	51									0	0	0
Other General Government	52									0	0	0
TOTAL (lines 46 - 52)	53		25,000	0	0			0		25,000	25,000	27,767
<b>DEBT SERVICE</b>	54									0	0	0
Gov Capital Projects	55									0	0	0
TIF Capital Projects	56									0	0	0
<b>TOTAL CAPITAL PROJECTS</b>	57		0	0	0		0	0		0	0	0
<b>TOTAL Government Activities Expenditures</b> <i>(lines 11+22+30+38+45+53+54+57)</i>	58		35,790	2,000	0	0	0	0		37,790	37,850	37,102
<b>BUSINESS TYPE ACTIVITIES</b>												
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>												
Water Utility	59									0	0	0
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									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
<b>TOTAL Business Type Expenditures (lines 59 - 73)</b>	73								0	0	0	0
<b>TOTAL ALL EXPENDITURES (lines 58+74)</b>	74		35,790	2,000	0	0	0	0		37,790	37,850	37,102
Regular Transfers Out	75									0	0	0
Internal TIF Loan / Repayment Transfers Out	76									0	0	0
<b>Total ALL Transfers Out</b>	77		0	0	0	0	0	0		0	0	0
<b>Total Expenditures &amp; Fund Transfers Out (lines 75+78)</b>	78		35,790	2,000	0	0	0	0		37,790	37,850	37,102
<b>Ending Fund Balance June 30</b>	79		-26	10,061	0	0	0	0		10,035	21,323	33,628

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)
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>											
Taxes Levied on Property	1	12,571	1,363		0	0			13,934	13,638	13,244
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	12,571	1,363		0	0			13,934	13,638	13,244
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	872	96		0	0			968	973	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	5,600							5,600	4,584	5,479
Subtotal - Other City Taxes (lines 6 thru 12)	13	6,472	96		0	0			6,568	5,557	5,479
Licenses & Permits	14								0	0	0
Use of Money & Property	15								0	300	18,110
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		5,500						5,500	5,650	5,955
Other State Grants & Reimbursements	18								0	0	0
Local Grants & Reimbursements	19								0	0	0
Subtotal - Intergovernmental (lines 16 thru 19)	20	0	5,500	0	0	0		0	5,500	5,650	5,955
Charges for Fees & Service:											
Water Utility	21								0	0	0
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								0	0	0
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	0	0	0	0	0
Special Assessments	35								0	0	0
Miscellaneous	36	500							500	400	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	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	0
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 42)	43	19,543	6,959	0	0	0	0	0	26,502	25,545	42,788
Beginning Fund Balance July 1	44	16,221	5,102	0	0	0	0	0	21,323	33,628	27,942
<b>TOTAL REVENUES &amp; BEGIN BALANCE (lines 42+43)</b>	<b>45</b>	<b>35,764</b>	<b>12,061</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>47,825</b>	<b>59,173</b>	<b>70,730</b>

**CITY OF YORKTOWN**  
**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)
<b>Revenues &amp; Other Financing Sources</b>											
Taxes Levied on Property	1	12,571	1,363		0	0			13,934	13,638	13,244
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	12,571	1,363		0	0			13,934	13,638	13,244
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	6,472	96		0	0			6,568	5,557	5,479
Licenses & Permits	7	0	0					0	0	0	0
Use of Money and Property	8	0	0	0	0	0	0	0	0	300	18,110
Intergovernmental	9	0	5,500	0	0	0		0	5,500	5,650	5,955
Charges for Fees & Service	10	0	0		0	0	0	0	0	0	0
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	500	0		0	0	0	0	500	400	0
Sub-Total Revenues	13	19,543	6,959	0	0	0	0	0	26,502	25,545	42,788
<b>Other Financing Sources:</b>											
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	0
Proceeds of Capital Asset Sales	16	0	0	0	0	0	0	0	0	0	0
Total Revenues and Other Sources	17	19,543	6,959	0	0	0	0	0	26,502	25,545	42,788
<b>Expenditures &amp; Other Financing Uses</b>											
Public Safety	18	4,640	0	0			0		4,640	4,700	4,640
Public Works	19	5,700	2,000	0			0		7,700	7,700	4,140
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	450	0	0			0		450	450	555
Community and Economic Development	22	0	0	0			0		0	0	0
General Government	23	25,000	0	0			0		25,000	25,000	27,767
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	35,790	2,000	0	0	0	0	0	37,790	37,850	37,102
Business Type Proprietary: Enterprise & ISF	27							0	0	0	0
Total Gov & Bus Type Expenditures	28	35,790	2,000	0	0	0	0	0	37,790	37,850	37,102
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	35,790	2,000	0	0	0	0	0	37,790	37,850	37,102
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	 -16,247	 4,959	 0	 0	 0	 0	 0	 -11,288	 -12,305	 5,686
Beginning Fund Balance July 1	33	16,221	5,102	0	0	0	0	0	21,323	33,628	27,942
Ending Fund Balance June 30	34	-26	10,061	0	0	0	0	0	10,035	21,323	33,628

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

City Name: YORKTOWN

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



