

74-685

Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2014 - ENDING JUNE 30, 2015

The City of: Cylinder County Name: PALO ALTO Date Budget Adopted: 3/4/2014
(Date) xxxxxx

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.

712-298-0722
Telephone Number

Signature

County Auditor Date Stamp

January 1, 2013 Property Valuations

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	2a <u>2,460,071</u>	2b <u>2,383,582</u>	88
DEBT SERVICE	3a <u>2,460,071</u>	3b <u>2,383,582</u>	
Ag Land	4a <u>45,535</u>		

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	5 19,927	19,307	43 8.10000
(384)		Non-Voted Other Permissible Levies			
12(8)	0.67500	Contract for use of Bridge	6	0	44 0
12(10)	0.95000	Opr & Maint publicly owned Transit	7	0	45 0
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center	8	0	46 0
12(12)	0.13500	Opr & Maint of City owned Civic Center	9	0	47 0
12(13)	0.06750	Planning a Sanitary Disposal Project	10	0	48 0
12(14)	0.27000	Aviation Authority (under sec.330A.15)	11	0	49 0
12(16)	0.06750	Levee Impr. fund in special charter city	13	0	51 0
12(18)	Amt Nec	Liability, property & self insurance costs	14 3,800	3,682	52 1.54467
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462	0	465 0
(384)		Voted Other Permissible Levies			
12(1)	0.13500	Instrumental/Vocal Music Groups	15	0	53 0
12(2)	0.81000	Memorial Building	16	0	54 0
12(3)	0.13500	Symphony Orchestra	17	0	55 0
12(4)	0.27000	Cultural & Scientific Facilities	18	0	56 0
12(5)	As Voted	County Bridge	19	0	57 0
12(6)	1.35000	Missi or Missouri River Bridge Const.	20	0	58 0
12(9)	0.03375	Aid to a Transit Company	21	0	59 0
12(17)	0.20500	Maintain Institution received by gift/devise	22	0	60 0
12(19)	1.00000	City Emergency Medical District	463	0	466 0
12(21)	0.27000	Support Public Library	23	0	61 0
28E.22	1.50000	Unified Law Enforcement	24	0	62 0
Total General Fund Regular Levies (5 thru 24)			25 <u>23,727</u>	<u>22,989</u>	
384.1	3.00375	Ag Land	26 137	137	63 3.00375
Total General Fund Tax Levies (25 + 26)			27 <u>23,864</u>	<u>23,126</u>	Do Not Add
Special Revenue Levies					
384.8	0.27000	Emergency (if general fund at levy limit)	28 0	0	64 0
384.6	Amt Nec	Police & Fire Retirement	29	0	0
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30	0	0
Rules	Amt Nec	Other Employee Benefits	31	0	0
Total Employee Benefit Levies (29,30,31)			32 0	0	65 0
Sub Total Special Revenue Levies (28+32)			33 0	0	
Valuation					
386	As Req	With Gas & Elec	Without Gas & Elec		
	SSMID 1 (A)	(B)		34 0	66 0
	SSMID 2 (A)	(B)		35 0	67 0
	SSMID 3 (A)	(B)		36 0	68 0
	SSMID 4 (A)	(B)		37 0	69 0
	SSMID 5 (A)	(B)		555 0	565 0
	SSMID 6 (A)	(B)		556 0	566 0
	SSMID 7 (A)	(B)		1177 0	0
Total SSMID			38 0	0	Do Not Add
Total Special Revenue Levies			39 0	0	
384.4	Amt Nec	Debt Service Levy 76.10(6)	40 0	0	70 0
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41	0	71 0
Total Property Taxes (27+39+40+41)			42 <u>23,864</u>	<u>23,126</u>	72 <u>9.64467</u>

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.

Fund Balance Worksheet for City of **Cylinder**

		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)
(1)										
*Annual Report FY 2013										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	203,377	-8,078					195,299	68,773	264,072
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	64,128	8,427					72,555	5,726	78,281
Actual Expenditures Except End Bal (pg 12, line 259) *	3	32,058	4,838					36,896	24,552	61,448
Ending Fund Balance June 30 (pg 12, line 261) *	4	235,447	-4,489	0	0	0	0	230,958	49,947	280,905
(2)										
** Re-Estimated FY 2014										
Beginning Fund Balance	5	235,447	-4,489	0	0	0	0	230,958	49,947	280,905
Re-Est Revenues	6	55,827	73,450	0	0	0	0	129,277	6,140	135,417
Re-Est Expenditures	7	119,380	66,850	0	0	0	0	186,230	11,400	197,630
Ending Fund Balance	8	171,894	2,111	0	0	0	0	174,005	44,687	218,692
(3)										
** Budget FY 2015										
Beginning Fund Balance	9	171,894	2,111	0	0	0	0	174,005	44,687	218,692
Revenues	10	63,327	8,000	0	0	0	0	71,327	6,150	77,477
Expenditures	11	43,600	5,400	0	0	0	0	49,000	13,200	62,200
Ending Fund Balance	12	191,621	4,711	0	0	0	0	196,332	37,637	233,969

* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2013

** The remaining two sections are filled in by the software once ALL worksheets are completed.

CITY OF Cylinder

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

	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>	0	0
3 TOTAL FOR FISCAL YEAR 2014	0	0

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2015

Fiscal Years

GOVERNMENT ACTIVITIES		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2015	RE-ESTIMATED 2014	ACTUAL 2013
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
PUBLIC SAFETY											
Police Department/Crime Prevention	1	150							150	150	0
Jail	2								0	0	0
Emergency Management	3	450							450	480	442
Flood Control	4								0	0	0
Fire Department	5	4,500							4,500	20,000	1,696
Ambulance	6								0	0	0
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	0	0
Animal Control	9	250							250	0	0
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	5,350	0	0			0		5,350	20,630	2,138
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12		500						500	60,000	556
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		2,150						2,150	2,100	2,147
Traffic Control and Safety	15								0	0	0
Snow Removal	16		2,500						2,500	4,500	2,135
Highway Engineering	17								0	0	0
Street Cleaning	18		250						250	250	0
Airport <i>(if not Enterprise)</i>	19								0	0	0
Garbage <i>(if not Enterprise)</i>	20	4,500							4,500	4,500	4,140
Other Public Works	21	3,900							3,900	3,900	3,900
TOTAL (lines 12 - 21)	22	8,400	5,400	0			0		13,800	75,250	12,878
HEALTH & SOCIAL SERVICES											
Welfare Assistance	23	100							100	100	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	100							100	0	100
Other Health and Social Services	29								0	0	0
TOTAL (lines 23 - 29)	30	200	0	0			0		200	100	100
CULTURE & RECREATION											
Library Services	31								0	0	0
Museum, Band and Theater	32								0	0	0
Parks	33	7,800							7,800	4,200	4,373
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	7,800	0	0			0		7,800	4,200	4,373

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2015

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 2015 (J)	RE-ESTIMATED 2014 (K)	ACTUAL 2013 (L)
COMMUNITY & ECONOMIC DEVELOPMENT												
Community Beautification	39		2,500							2,500	3,500	365
Economic Development	40		550							550	550	528
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		3,050	0	0			0		3,050	4,050	893
GENERAL GOVERNMENT												
Mayor, Council, & City Manager	46		2,200							2,200	2,200	1,953
Clerk, Treasurer, & Finance Adm.	47		4,500							4,500	4,850	4,406
Elections	48		350							350	350	0
Legal Services & City Attorney	49		750							750	600	0
City Hall & General Buildings	50		4,500							4,500	5,000	6,477
Tort Liability	51		6,500							6,500	4,000	3,678
Other General Government	52									0	0	0
TOTAL (lines 46 - 52)	53		18,800	0	0			0		18,800	17,000	16,514
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		43,600	5,400	0	0	0	0		49,000	121,230	36,896
BUSINESS TYPE ACTIVITIES Proprietary: Enterprise & Budgeted ISF												
Water Utility	59									0	0	0
Sewer Utility	60								10,000	10,000	8,500	22,005
Electric Utility	61									0	0	0
Gas Utility	62									0	0	0
Airport	63									0	0	0
Landfill/Garbage	64								3,200	3,200	2,900	2,547
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								13,200	13,200	11,400	24,552
TOTAL ALL EXPENDITURES (lines 58+74)	74		43,600	5,400	0	0	0	0	13,200	62,200	132,630	61,448
Regular Transfers Out	75									0	65,000	0
Internal TIF Loan / Repayment Transfers Out	76									0	0	0
Total ALL Transfers Out	77		0	0	0	0	0	0	0	0	65,000	0
Total Expenditures & Fund Transfers Out (lines 75+76)	78		43,600	5,400	0	0	0	0	13,200	62,200	197,630	61,448
Ending Fund Balance June 30	79		191,621	4,711	0	0	0	0	37,637	233,969	218,692	280,905

* A continuing appropriation is the unexpended budgeted amount from a prior year's capital project. The entry is made on the Con Approps page that must accompany the budget forms if used. SEE INSTRUCTIONS FOR USE.

The last two columns will fill in once the Re-Est forms are completed

REVENUES DETAIL

Fiscal Year Ending

2015

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2015 (J)	RE-ESTIMATED 2014 (K)	ACTUAL 2013 (L)
REVENUES & OTHER FINANCING SOURCES											
Taxes Levied on Property	1	23,126	0		0	0			23,126	17,293	18,832
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	23,126	0		0	0			23,126	17,293	18,832
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	738	0		0	0			738	624	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	8,033							8,033	7,760	7,903
Subtotal - Other City Taxes (lines 6 thru 12)	13	8,771	0		0	0			8,771	8,384	7,903
Licenses & Permits	14	450							450	450	428
Use of Money & Property	15	14,400						750	15,150	14,240	15,343
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		8,000						8,000	8,450	8,427
Other State Grants & Reimbursements	18	0	0	0	0	0		0	0	0	0
Local Grants & Reimbursements	19	5,500							5,500	5,500	11,014
Subtotal - Intergovernmental (lines 16 thru 19)	20	5,500	8,000	0	0	0		0	13,500	13,950	19,441
Charges for Fees & Service:											
Water Utility	21								0	0	0
Sewer Utility	22							5,400	5,400	5,400	5,480
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	10,580							10,580	10,250	10,582
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	10,580	0		0	0	0	5,400	15,980	15,650	16,062
Special Assessments	35								0	0	0
Miscellaneous	36	500							500	450	272
Other Financing Sources:											
Regular Operating Transfers In	37								0	65,000	0
Internal TIF Loan Transfers In	38								0	0	0
Subtotal ALL Operating Transfers In	39	0	0	0	0	0	0	0	0	65,000	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	65,000	0
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43	63,327	8,000	0	0	0	0	6,150	77,477	135,417	78,281
Beginning Fund Balance July 1	44	171,894	2,111	0	0	0	0	44,687	218,692	280,905	264,072
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	235,221	10,111	0	0	0	0	50,837	296,169	416,322	342,353

CITY OF
Cylinder
ADOPTED BUDGET SUMMARY
YEAR ENDED JUNE 30, 2015

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2015 (J)	RE-ESTIMATED 2014 (K)	ACTUAL 2013 (L)
Revenues & Other Financing Sources											
Taxes Levied on Property	1	23,126	0		0	0			23,126	17,293	18,832
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	23,126	0		0	0			23,126	17,293	18,832
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	8,771	0		0	0			8,771	8,384	7,903
Licenses & Permits	7	450	0					0	450	450	428
Use of Money and Property	8	14,400	0	0	0	0	0	750	15,150	14,240	15,343
Intergovernmental	9	5,500	8,000	0	0	0		0	13,500	13,950	19,441
Charges for Fees & Service	10	10,580	0		0	0	0	5,400	15,980	15,650	16,062
Special Assessments	11	0			0			0	0	0	0
Miscellaneous	12	500	0		0	0		0	500	450	272
Sub-Total Revenues	13	63,327	8,000	0	0	0		6,150	77,477	70,417	78,281
Other Financing Sources:											
Total Transfers In	14	0	0	0	0	0	0	0	0	65,000	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
Total Revenues and Other Sources	17	63,327	8,000	0	0	0		6,150	77,477	135,417	78,281
Expenditures & Other Financing Uses											
Public Safety	18	5,350	0	0			0		5,350	20,630	2,138
Public Works	19	8,400	5,400	0			0		13,800	75,250	12,878
Health and Social Services	20	200	0	0			0		200	100	100
Culture and Recreation	21	7,800	0	0			0		7,800	4,200	4,373
Community and Economic Development	22	3,050	0	0			0		3,050	4,050	893
General Government	23	18,800	0	0			0		18,800	17,000	16,514
Debt Service	24	0	0	0	0		0		0	0	0
Capital Projects	25	0	0			0			0	0	0
Total Government Activities Expenditures	26	43,600	5,400	0	0	0			49,000	121,230	36,896
Business Type Proprietary: Enterprise & ISF	27							13,200	13,200	11,400	24,552
Total Gov & Bus Type Expenditures	28	43,600	5,400	0	0	0		13,200	62,200	132,630	61,448
Total Transfers Out	29	0	0	0	0	0		0	0	65,000	0
Total ALL Expenditures/Fund Transfers Out	30	43,600	5,400	0	0	0		13,200	62,200	197,630	61,448
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	19,727	2,600	0	0	0		-7,050	15,277	-62,213	16,833
Beginning Fund Balance July 1	33	171,894	2,111	0	0	0		44,687	218,692	280,905	264,072
Ending Fund Balance June 30	34	191,621	4,711	0	0	0		37,637	233,969	218,692	280,905

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

City Name: Cylinder

Fiscal Year
2015

	Project Name (A)	Amount of Issue (B)	Date Certified to County Auditor (C)	Principal Due FY 2015 (D)	Interest Due FY 2015 +(E)	Bond Reg/Other Fees Due FY 2015 +(F)	Total Obligation Due FY 2015 =(G)	Paid from Funds OTHER THAN Current Year Property Taxes -(H)	Amount Paid by Current Year Debt Service Levy =(I)
(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

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

Fiscal Year
2015

City Name: Cylinder

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

	Project Name (A)	Amount of Issue (B)	Date Certified to County Auditor (C)	Principal Due FY 2015 (D)	Interest Due FY 2015 +(E)	Bond Reg/Other Fees Due FY 2015 +(F)	Total Obligation Due FY 2015 =(G)	Paid from Funds OTHER THAN Current Year Property Taxes -(H)	Amount Paid by Current Year Debt Service Levy =(I)
(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
				0	0	0	0	0	0

