

74-688

Adoption of Budget and Certification of City Taxes

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

The City of: MALLARD County Name: PALO ALTO Date Budget Adopted: 3/10/2014
(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.

712-425-3527
Telephone Number

Signature

County Auditor Date Stamp

January 1, 2013 Property Valuations

Last Official Census

Regular

2a

With Gas & Electric

9,435,166

2b

Without Gas & Electric

9,211,688

274

DEBT SERVICE

3a

3b

Ag Land

4a

76,400

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	76,425	74,615	8.10000
(384)		Non-Voted Other Permissible Levies			
12(8)	0.67500	Contract for use of Bridge		0	0
12(10)	0.95000	Opr & Maint publicly owned Transit		0	0
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center		0	0
12(12)	0.13500	Opr & Maint of City owned Civic Center		0	0
12(13)	0.06750	Planning a Sanitary Disposal Project		0	0
12(14)	0.27000	Aviation Authority (under sec.330A.15)		0	0
12(16)	0.06750	Levee Impr. fund in special charter city		0	0
12(18)	Amt Nec	Liability, property & self insurance costs	12,676	12,376	1.34348
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	910	888	0.09645
(384)		Voted Other Permissible Levies			
12(1)	0.13500	Instrumental/Vocal Music Groups		0	0
12(2)	0.81000	Memorial Building		0	0
12(3)	0.13500	Symphony Orchestra		0	0
12(4)	0.27000	Cultural & Scientific Facilities		0	0
12(5)	As Voted	County Bridge		0	0
12(6)	1.35000	Missi or Missouri River Bridge Const.		0	0
12(9)	0.03375	Aid to a Transit Company		0	0
12(17)	0.20500	Maintain Institution received by gift/devise		0	0
12(19)	1.00000	City Emergency Medical District	463	0	0
12(21)	0.27000	Support Public Library	23	0	0
28E.22	1.50000	Unified Law Enforcement	24	0	0
Total General Fund Regular Levies (5 thru 24)			90,011	87,879	
384.1	3.00375	Ag Land	229	229	3.00375
Total General Fund Tax Levies (25 + 26)			90,240	88,108	Do Not Add
Special Revenue Levies					
384.8	0.27000	Emergency (if general fund at levy limit)	2,547	2,487	0.27000
384.6	Amt Nec	Police & Fire Retirement		0	0
	Amt Nec	FICA & IPERS (if general fund at levy limit)	7,920	7,732	0.83937
Rules	Amt Nec	Other Employee Benefits	4,316	4,214	0.45746
Total Employee Benefit Levies (29,30,31)			12,236	11,946	1.29683
Sub Total Special Revenue Levies (28+32)			14,783	14,433	
Valuation					
386	As Req	With Gas & Elec	Without Gas & Elec		
	SSMID 1 (A)	(B)		0	0
	SSMID 2 (A)	(B)		0	0
	SSMID 3 (A)	(B)		0	0
	SSMID 4 (A)	(B)		0	0
	SSMID 5 (A)	(B)		0	0
	SSMID 6 (A)	(B)		0	0
	SSMID 7 (A)	(B)		0	0
Total SSMID			0	0	Do Not Add
Total Special Revenue Levies			14,783	14,433	
384.4	Amt Nec	Debt Service Levy 76.10(6)	0	0	0
384.7	0.67500	Capital Projects (Capital Improv. Reserve)		0	0
Total Property Taxes (27+39+40+41)			105,023	102,541	11.10676

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 **MALLARD**

		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	68,816	78,928	4,989				152,733	46,458	199,191
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	275,514	64,342	3,640				343,496	172,904	516,400
Actual Expenditures Except End Bal (pg 12, line 259) *	3	252,883	42,760	3,640				299,283	251,925	551,208
Ending Fund Balance June 30 (pg 12, line 261) *	4	91,447	100,510	4,989	0	0	0	196,946	-32,563	164,383
(2)										
** Re-Estimated FY 2014										
Beginning Fund Balance	5	91,447	100,510	4,989	0	0	0	196,946	-32,563	164,383
Re-Est Revenues	6	167,958	56,515	3,885	0	0	103,649	332,007	0	332,007
Re-Est Expenditures	7	125,432	41,358	0	0	0	0	166,790	109,212	276,002
Ending Fund Balance	8	133,973	115,667	8,874	0	0	103,649	362,163	-141,775	220,388
(3)										
** Budget FY 2015										
Beginning Fund Balance	9	133,973	115,667	8,874	0	0	103,649	362,163	-141,775	220,388
Revenues	10	191,834	67,829	6,850	0	0	0	266,513	121,650	388,163
Expenditures	11	143,698	48,603	6,850	0	0	0	199,151	114,458	313,609
Ending Fund Balance	12	182,109	134,893	8,874	0	0	103,649	429,525	-134,583	294,942

* 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 _____ MALLARD _____

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 style="width: 100px; height: 15px;" type="text"/>	<u>0</u>
2 <u>Support of a Local Emerg.Mgmt.Comm.</u>	910	888
3 TOTAL FOR FISCAL YEAR 2014	910	888

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	1,000							1,000	1,000	500
Jail	2								0	0	0
Emergency Management	3	1,000							1,000	1,233	910
Flood Control	4								0	0	0
Fire Department	5	25,900	3,000						28,900	27,743	122,712
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	27,900	3,000	0			0		30,900	29,976	124,122
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	28,555	24,350						52,905	39,148	29,248
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	1,500	10,800						12,300	10,596	27,620
Traffic Control and Safety	15								0	0	0
Snow Removal	16								0	1,272	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								0	0	0
TOTAL (lines 12 - 21)	22	30,055	35,150	0			0		65,205	51,016	56,868
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	1,600							1,600	3,050	1,600
Community Mental Health	28								0	0	0
Other Health and Social Services	29								0	0	0
TOTAL (lines 23 - 29)	30	1,600	0	0			0		1,600	3,050	1,600
CULTURE & RECREATION											
Library Services	31	23,108	2,512						25,620	22,391	23,763
Museum, Band and Theater	32								0	0	0
Parks	33	6,290	1,065						7,355	7,405	20,844
Recreation	34								0	0	0
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36	2,250							2,250	1,575	4,436
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	31,648	3,577	0			0		35,225	31,371	49,043

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		3,000							3,000	1,500	1,644
Economic Development	40		1,644							1,644	1,644	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		4,644	0	0			0		4,644	3,144	1,644
GENERAL GOVERNMENT												
Mayor, Council, & City Manager	46		5,000	173						5,173	5,449	4,452
Clerk, Treasurer, & Finance Adm.	47		24,891	4,156						29,047	25,347	31,886
Elections	48		800							800	708	0
Legal Services & City Attorney	49		3,200							3,200	3,000	0
City Hall & General Buildings	50		5,400							5,400	5,063	6,028
Tort Liability	51		2,360							2,360	2,050	3,028
Other General Government	52		5,700							5,700	3,983	1,941
TOTAL (lines 46 - 52)	53		47,351	4,329	0			0		51,680	45,600	47,335
DEBT SERVICE	54									0	0	0
Gov Capital Projects	55									0	0	0
TIF Capital Projects	56									0	0	2,969
TOTAL CAPITAL PROJECTS	57		0	0	0		0	0		0	0	2,969
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58		143,198	46,056	0	0	0	0		189,254	164,157	283,581
BUSINESS TYPE ACTIVITIES												
Proprietary: Enterprise & Budgeted ISF												
Water Utility	59								48,286	48,286	45,931	117,887
Sewer Utility	60								30,086	30,086	31,408	20,019
Electric Utility	61								0	0	0	0
Gas Utility	62								0	0	0	0
Airport	63								0	0	0	0
Landfill/Garbage	64								36,086	36,086	31,873	33,113
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	15,518
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								114,458	114,458	109,212	186,537
TOTAL ALL EXPENDITURES (lines 58+74)	74		143,198	46,056	0	0	0	0	114,458	303,712	273,369	470,118
Regular Transfers Out	75		500	2,547						3,047	2,633	77,450
Internal TIF Loan / Repayment Transfers Out	76				6,850					6,850	0	3,640
Total ALL Transfers Out	77		500	2,547	6,850	0	0	0	0	9,897	2,633	81,090
Total Expenditures & Fund Transfers Out (lines 75+76)	78		143,698	48,603	6,850	0	0	0	114,458	313,609	276,002	551,208
Ending Fund Balance June 30	79		182,109	134,893	8,874	0	0	103,649	-134,583	294,942	220,388	164,383

* 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)	(C) GENERAL	(D) SPECIAL REVENUES	(E) TIF SPECIAL REVENUES	(F) DEBT SERVICE	(G) CAPITAL PROJECTS	(H) PERMANENT	(I) PROPRIETARY	(J) BUDGET 2015	(K) RE-ESTIMATED 2014	(L) ACTUAL 2013
REVENUES & OTHER FINANCING SOURCES											
	1	88,108	14,433		0	0			102,541	91,112	87,523
	2								0	0	0
	3	88,108	14,433		0	0			102,541	91,112	87,523
	4								0	0	0
	5			6,850					6,850	3,885	3,640
Other City Taxes:											
	6	2,132	350		0	0			2,482	1,439	2,272
	7								0	0	0
	8								0	0	0
	9	30,800							30,800	33,316	30,833
	10								0	0	0
	11								0	0	0
	12		25,575						25,575	25,239	24,423
	13	32,932	25,925		0	0			58,857	59,994	57,528
	14	1,010							1,010	950	1,262
	15	5,525							5,525	6,539	5,935
Intergovernmental:											
	16	2,000							2,000	0	0
	17		26,000						26,000	13,282	24,039
	18	3,398	449	0	0	0		0	3,847	0	101,985
	19	51,814							51,814	44,989	41,570
	20	57,212	26,449	0	0	0		0	83,661	58,271	167,594
Charges for Fees & Service:											
	21							52,500	52,500	47,906	45,220
	22							25,300	25,300	21,724	21,968
	23								0	0	0
	24								0	0	0
	25								0	0	0
	26								0	0	0
	27							37,000	37,000	34,019	35,638
	28								0	0	0
	29								0	0	0
	30								0	0	0
	31								0	0	0
	32								0	0	0
	33								0	0	0
	34	0	0		0	0		114,800	114,800	103,649	102,826
	35								0	0	0
	36	4,000	1,022						5,022	4,974	9,002
Other Financing Sources:											
	37	3,047							3,047	2,633	77,450
	38							6,850	6,850	0	3,640
	39	3,047	0	0	0	0		6,850	9,897	2,633	81,090
	40								0	0	0
	41								0	0	0
	42	3,047	0	0	0	0		6,850	9,897	2,633	81,090
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)											
	43	191,834	67,829	6,850	0	0	0	121,650	388,163	332,007	516,400
	44	133,973	115,667	8,874	0	0	103,649	-141,775	220,388	164,383	199,191
	45	325,807	183,496	15,724	0	0	103,649	-20,125	608,551	496,390	715,591

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

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 2015	(K) RE-ESTIMATED 2014	(L) ACTUAL 2013
Revenues & Other Financing Sources											
Taxes Levied on Property	1	88,108	14,433		0	0			102,541	91,112	87,523
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	88,108	14,433		0	0			102,541	91,112	87,523
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			6,850					6,850	3,885	3,640
Other City Taxes	6	32,932	25,925		0	0			58,857	59,994	57,528
Licenses & Permits	7	1,010	0					0	1,010	950	1,262
Use of Money and Property	8	5,525	0	0	0	0	0	0	5,525	6,539	5,935
Intergovernmental	9	57,212	26,449	0	0	0		0	83,661	58,271	167,594
Charges for Fees & Service	10	0	0		0	0	0	114,800	114,800	103,649	102,826
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	4,000	1,022		0	0	0	0	5,022	4,974	9,002
Sub-Total Revenues	13	188,787	67,829	6,850	0	0	0	114,800	378,266	329,374	435,310
Other Financing Sources:											
Total Transfers In	14	3,047	0	0	0	0	0	6,850	9,897	2,633	81,090
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	191,834	67,829	6,850	0	0	0	121,650	388,163	332,007	516,400
Expenditures & Other Financing Uses											
Public Safety	18	27,900	3,000	0			0		30,900	29,976	124,122
Public Works	19	30,055	35,150	0			0		65,205	51,016	56,868
Health and Social Services	20	1,600	0	0			0		1,600	3,050	1,600
Culture and Recreation	21	31,648	3,577	0			0		35,225	31,371	49,043
Community and Economic Development	22	4,644	0	0			0		4,644	3,144	1,644
General Government	23	47,351	4,329	0			0		51,680	45,600	47,335
Debt Service	24	0	0	0	0		0		0	0	0
Capital Projects	25	0	0	0		0			0	0	2,969
Total Government Activities Expenditures	26	143,198	46,056	0	0	0	0		189,254	164,157	283,581
Business Type Proprietary: Enterprise & ISF	27							114,458	114,458	109,212	186,537
Total Gov & Bus Type Expenditures	28	143,198	46,056	0	0	0	0	114,458	303,712	273,369	470,118
Total Transfers Out	29	500	2,547	6,850	0	0	0	0	9,897	2,633	81,090
Total ALL Expenditures/Fund Transfers Out	30	143,698	48,603	6,850	0	0	0	114,458	313,609	276,002	551,208
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31										
	32	48,136	19,226	0	0	0	0	7,192	74,554	56,005	-34,808
Beginning Fund Balance July 1	33	133,973	115,667	8,874	0	0	103,649	-141,775	220,388	164,383	199,191
Ending Fund Balance June 30	34	182,109	134,893	8,874	0	0	103,649	-134,583	294,942	220,388	164,383

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

City Name: MALLARD

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

NOTICE OF PUBLIC HEARING BUDGET ESTIMATE

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

City of **MALLARD** , Iowa

The City Council will conduct a public hearing on the proposed Budget at Mallard City Hall

on 3/10/2014 at 7:00
(Date) xx/xx/xx *(hour)*

The Budget Estimate Summary of proposed receipts and expenditures is shown below.
Copies of the the detailed proposed Budget may be obtained or viewed at the offices of the Mayor,
City Clerk, and at the Library.

The estimated Total tax levy rate per \$1000 valuation on regular property \$ 11.10676

The estimated tax levy rate per \$1000 valuation on Agricultural land is \$ 3.00375

At the public hearing, any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget.

712-425-3527
phone number

 Becky Larson
City Clerk/Finance Officer's NAME

		Budget FY 2015	Re-estimated FY 2014	Actual FY 2013
		(a)	(b)	(c)
Revenues & Other Financing Sources				
Taxes Levied on Property	1	102,541	91,112	87,523
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	3	102,541	91,112	87,523
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	6,850	3,885	3,640
Other City Taxes	6	58,857	59,994	57,528
Licenses & Permits	7	1,010	950	1,262
Use of Money and Property	8	5,525	6,539	5,935
Intergovernmental	9	83,661	58,271	167,594
Charges for Fees & Service	10	114,800	103,649	102,826
Special Assessments	11	0	0	0
Miscellaneous	12	5,022	4,974	9,002
Other Financing Sources	13	9,897	2,633	81,090
Total Revenues and Other Sources	14	388,163	332,007	516,400
Expenditures & Other Financing Uses				
Public Safety	15	30,900	29,976	124,122
Public Works	16	65,205	51,016	56,868
Health and Social Services	17	1,600	3,050	1,600
Culture and Recreation	18	35,225	31,371	49,043
Community and Economic Development	19	4,644	3,144	1,644
General Government	20	51,680	45,600	47,335
Debt Service	21	0	0	0
Capital Projects	22	0	0	2,969
Total Government Activities Expenditures	23	189,254	164,157	283,581
Business Type / Enterprises	24	114,458	109,212	186,537
Total ALL Expenditures	25	303,712	273,369	470,118
Transfers Out	26	9,897	2,633	81,090
Total ALL Expenditures/Transfers Out	27	313,609	276,002	551,208
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	28	74,554	56,005	-34,808
Beginning Fund Balance July 1	29	220,388	164,383	199,191
Ending Fund Balance June 30	30	294,942	220,388	164,383