

08-063

Adoption of Budget and Certification of City Taxes

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

The City of: Pilot MOUND County Name: BOONE 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.

515-275-3171

Telephone Number

Signature

County Auditor Date Stamp

January 1, 2013 Property Valuations

		With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	2a	2,542,682	2,509,931	173
DEBT SERVICE	3a	2,542,682	2,509,931	
Ag Land	4a	411,095		

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	20,596	20,330	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	6,000	5,923	2.35971
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.		0	0
(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		0	0
12(21)	0.27000	Support Public Library		0	0
28E.22	1.50000	Unified Law Enforcement		0	0
Total General Fund Regular Levies (5 thru 24)			26,596	26,253	
384.1	3.00375	Ag Land	1,235	1,235	3.00375
Total General Fund Tax Levies (25 + 26)			27,831	27,488	Do Not Add
Special Revenue Levies					
384.8	0.27000	Emergency (if general fund at levy limit)	0	0	0
384.6	Amt Nec	Police & Fire Retirement		0	0
	Amt Nec	FICA & IPERS (if general fund at levy limit)	1,550	1,530	0.60958
Rules	Amt Nec	Other Employee Benefits		0	0
Total Employee Benefit Levies (29,30,31)			1,550	1,530	0.60958
Sub Total Special Revenue Levies (28+32)			1,550	1,530	
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			1,550	1,530	
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)			29,381	29,018	11.06929

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

Pilot MOUND

		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	148,429	32,291					180,720	17,604	198,324
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	99,779	16,086					115,865	68,046	183,911
Actual Expenditures Except End Bal (pg 12, line 259) *	3	38,781	22,149					60,930	47,217	108,147
Ending Fund Balance June 30 (pg 12, line 261) *	4	209,427	26,228	0	0	0	0	235,655	38,433	274,088
(2)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Re-Estimated FY 2014										
Beginning Fund Balance	5	209,427	26,228	0	0	0	0	235,655	38,433	274,088
Re-Est Revenues	6	67,696	11,235	0	0	0	0	78,931	45,000	123,931
Re-Est Expenditures	7	44,092	17,000	0	0	0	0	61,092	39,600	100,692
Ending Fund Balance	8	233,031	20,463	0	0	0	0	253,494	43,833	297,327
(3)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2015										
Beginning Fund Balance	9	233,031	20,463	0	0	0	0	253,494	43,833	297,327
Revenues	10	59,035	17,555	0	0	0	0	76,590	45,000	121,590
Expenditures	11	44,492	12,000	0	0	0	0	56,492	0	56,492
Ending Fund Balance	12	247,574	26,018	0	0	0	0	273,592	88,833	362,425

* 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 Pilot MOUND

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								0	0	0
Jail	2								0	0	0
Emergency Management	3	300							300	300	0
Flood Control	4								0	0	0
Fire Department	5	400							400	400	664
Ambulance	6								0	0	0
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8	1,730							1,730	1,730	1,730
Animal Control	9	450							450	450	208
Other Public Safety	10	400							400	0	0
TOTAL (lines 1 - 10)	11	3,280	0	0			0		3,280	2,880	2,602
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12		10,000						10,000	10,000	21,145
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	4,500							4,500	4,500	4,255
Traffic Control and Safety	15		2,000						2,000	0	0
Snow Removal	16								0	2,000	1,004
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	16,000							16,000	16,000	13,489
Other Public Works	21								0	5,000	0
TOTAL (lines 12 - 21)	22	20,500	12,000	0			0		32,500	37,500	39,893
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	1,000							1,000	1,000	0
Community Mental Health	28								0	0	0
Other Health and Social Services	29								0	0	0
TOTAL (lines 23 - 29)	30	1,000	0	0			0		1,000	1,000	0
CULTURE & RECREATION											
Library Services	31	282							282	282	0
Museum, Band and Theater	32								0	0	0
Parks	33	1,500							1,500	1,500	0
Recreation	34								0	0	4,200
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36	2,500							2,500	2,500	1,200
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	4,282	0	0			0		4,282	4,282	5,400

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									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)	45		0	0	0			0		0	0	0
GENERAL GOVERNMENT												
Mayor, Council, & City Manager	46		1,080							1,080	1,080	900
Clerk, Treasurer, & Finance Adm.	47		3,000							3,000	3,000	950
Elections	48									0	0	0
Legal Services & City Attorney	49		350							350	350	282
City Hall & General Buildings	50		3,500							3,500	3,500	3,200
Tort Liability	51		6,000							6,000	6,000	5,278
Other General Government	52		1,500							1,500	1,500	2,425
TOTAL (lines 46 - 52)	53		15,430	0	0			0		15,430	15,430	13,035
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		44,492	12,000	0	0	0	0		56,492	61,092	60,930
BUSINESS TYPE ACTIVITIES Proprietary: Enterprise & Budgeted ISF												
Water Utility	59									0	22,000	25,342
Sewer Utility	60									0	17,600	21,875
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
TOTAL Business Type Expenditures (lines 59 - 73)	73								0	0	39,600	47,217
TOTAL ALL EXPENDITURES (lines 58+74)	74		44,492	12,000	0	0	0	0	0	56,492	100,692	108,147
Regular Transfers Out	75									0	0	0
Internal TIF Loan / Repayment Transfers Out	76									0	0	0
Total ALL Transfers Out	77		0	0	0	0	0	0	0	0	0	0
Total Expenditures & Fund Transfers Out (lines 75+76)	78		44,492	12,000	0	0	0	0	0	56,492	100,692	108,147
Ending Fund Balance June 30	79		247,574	26,018	0	0	0	0	88,833	362,425	297,327	274,088

* 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	27,488	1,530		0	0			29,018	27,831	27,505
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	27,488	1,530		0	0			29,018	27,831	27,505
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	343	20		0	0			363	0	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	11,000							11,000	11,000	10,291
Subtotal - Other City Taxes (lines 6 thru 12)	13	11,343	20		0	0			11,363	11,000	10,291
Licenses & Permits	14	125							125	100	501
Use of Money & Property	15	2,000							2,000	12,000	71,428
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		16,000						16,000	10,000	16,086
Other State Grants & Reimbursements	18	79	5	0	0	0		0	84	0	0
Local Grants & Reimbursements	19								0	0	0
Subtotal - Intergovernmental (lines 16 thru 19)	20	79	16,005	0	0	0		0	16,084	10,000	16,086
Charges for Fees & Service:											
Water Utility	21							26,000	26,000	26,000	23,577
Sewer Utility	22							19,000	19,000	19,000	15,469
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	18,000							18,000	18,000	19,054
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	18,000	0		0	0	0	45,000	63,000	63,000	58,100
Special Assessments	35								0	0	0
Miscellaneous	36								0	0	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, & 41)	43	59,035	17,555	0	0	0	0	45,000	121,590	123,931	183,911
Beginning Fund Balance July 1	44	233,031	20,463	0	0	0	0	43,833	297,327	274,088	198,324
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	292,066	38,018	0	0	0	0	88,833	418,917	398,019	382,235

CITY OF

Pilot MOUND

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	27,488	1,530		0	0			29,018	27,831	27,505
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	27,488	1,530		0	0			29,018	27,831	27,505
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	11,343	20		0	0			11,363	11,000	10,291
Licenses & Permits	7	125	0					0	125	100	501
Use of Money and Property	8	2,000	0	0	0	0	0	0	2,000	12,000	71,428
Intergovernmental	9	79	16,005	0	0	0		0	16,084	10,000	16,086
Charges for Fees & Service	10	18,000	0		0	0	0	45,000	63,000	63,000	58,100
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	0	0		0	0	0	0	0	0	0
Sub-Total Revenues	13	59,035	17,555	0	0	0	0	45,000	121,590	123,931	183,911
Other Financing Sources:											
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
Proceeds of Capital Asset Sales	16	0	0	0	0	0	0	0	0	0	0
Total Revenues and Other Sources	17	59,035	17,555	0	0	0	0	45,000	121,590	123,931	183,911
Expenditures & Other Financing Uses											
Public Safety	18	3,280	0	0			0		3,280	2,880	2,602
Public Works	19	20,500	12,000	0			0		32,500	37,500	39,893
Health and Social Services	20	1,000	0	0			0		1,000	1,000	0
Culture and Recreation	21	4,282	0	0			0		4,282	4,282	5,400
Community and Economic Development	22	0	0	0			0		0	0	0
General Government	23	15,430	0	0			0		15,430	15,430	13,035
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	44,492	12,000	0	0	0	0		56,492	61,092	60,930
Business Type Proprietary: Enterprise & ISF	27							0	0	39,600	47,217
Total Gov & Bus Type Expenditures	28	44,492	12,000	0	0	0	0	0	56,492	100,692	108,147
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	44,492	12,000	0	0	0	0	0	56,492	100,692	108,147
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31										
	32	14,543	5,555	0	0	0	0	45,000	65,098	23,239	75,764
Beginning Fund Balance July 1	33	233,031	20,463	0	0	0	0	43,833	297,327	274,088	198,324
Ending Fund Balance June 30	34	247,574	26,018	0	0	0	0	88,833	362,425	297,327	274,088

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

City Name: Pilot MOUND

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)	none						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: Pilot MOUND

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)
(121)						0		0
(122)						0		0
(123)						0		0
(124)						0		0
(125)						0		0
(126)						0		0
(127)						0		0
(128)						0		0
(129)						0		0
(130)						0		0
(131)						0		0
(132)						0		0
(133)						0		0
(134)						0		0
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(136)						0		0
(137)						0		0
(138)						0		0
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(140)						0		0
(141)						0		0
(142)						0		0
(143)						0		0
(144)						0		0
(145)						0		0
(146)						0		0
(147)						0		0
(148)						0		0
(149)						0		0
(150)						0		0
			0	0	0	0	0	0

