



Fund Balance Worksheet for City of **Marcus**

		General	Special Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Total Government	Proprietary	Grand Total
		(A)	(B)	(C)	(D)	(E)	(G)	(H)	(I)	(J)
<b>(1)</b>										
<b>*Annual Report FY 2011</b>										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	920,622	440,843	5,154	88,517			1,455,136	-132	1,455,004
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	370,182	308,753	63,269	171,693			913,897	387,007	1,300,904
Actual Expenditures Except End Bal (pg 12, line 259) *	3	339,285	274,167	63,176	165,170			841,798	467,004	1,308,802
Ending Fund Balance June 30 (pg 12, line 261) *	4	951,519	475,429	5,247	95,040	0	0	1,527,235	-80,129	1,447,106
<b>(2)</b>										
<b>** Re-Estimated FY 2012</b>										
Beginning Fund Balance	5	951,519	475,429	5,247	95,040	0	0	1,527,235	-80,129	1,447,106
Re-Est Revenues	6	308,869	244,172	31,000	165,055	0	0	749,096	402,552	1,151,648
Re-Est Expenditures	7	492,354	222,163	21,352	165,055	0	0	900,924	494,522	1,395,446
Continuing Appropriation	8					0		0	0	0
Ending Fund Balance	9	768,034	497,438	14,895	95,040	0	0	1,375,407	-172,099	1,203,308
<b>(3)</b>										
<b>** Budget FY 2013</b>										
Beginning Fund Balance	10	768,034	497,438	14,895	95,040	0	0	1,375,407	-172,099	1,203,308
Revenues	11	318,031	232,851	0	164,528	0	0	715,410	507,715	1,223,125
Expenditures	12	564,421	200,106	0	164,528	0	0	929,055	453,956	1,383,011
Continuing Appropriation	13					0		0	0	0
Ending Fund Balance	14	521,644	530,183	14,895	95,040	0	0	1,161,762	-118,340	1,043,422

\* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2011

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

The Total Outstanding TIF Indebtedness is not used to determine the constitutional debt limit. Indebtedness as defined in Iowa Code Section 384.16, subsection 1, includes any TIF-financed agreement including all remaining payments for any annual appropriation agreements. Include the TOTAL amount for all remaining years of the agreement. Use best estimates for any agreement where the actual amount for future years is not known.

Include the total amount of outstanding loans, advances, indebtedness, or bonds outstanding, including interest, at the close of the most recently ended fiscal year through the remaining term of the indebtedness, which will be paid from TIF revenues.

TOTAL OUTSTANDING TIF INDEBTEDNESS INCLUDING INTEREST OWED	ACTUAL 2011
PRINCIPAL on All Bonds Paid with TIF Revenues including interest to term	184,368
TIF Non-Bond Loans & Debt - Owed to Other Entities	
Self-Financed or Internal Loan TIF Debt	
Tax Rebatelements & Other Agreements Paid with TIF Revenues	
<b>TOTAL OUTSTANDING TIF INDEBTEDNESS</b>	

TIF Revenues are those moneys paid into the Special Fund created in section 403.19.  
 DO NOT include bond payments made with a Debt Service levy on property  
 Include ONLY debt that is to be repaid from future Tax Increment Financing revenues.  
 All debt and interest should only be listed once.  
 Include principal and interest to term in all amounts.

THE DATA BELOW NO LONGER CARRIES TO A "REBATES" LINE OF THE RE-EXP P2 & EXP P2 FORMS

*Click to view Help with Rebates*

REBATES OR PAYMENTS TO ENTITIES FROM TAXES FUNDED BY TIF		EXP P2	RE-EST EXP P2	
ENTITY NAME (Rebates DO NOT include bonds, SRF, project names, etc. See Help page for definition)		BUDGET 2013	RE-ESTIMATED 2012	ACTUAL 2011
1				
2				
3				
4				
5				
6				
7				
8				
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42				
43				
44				
45				
<b>* TOTAL Rebates or Payments to Entities</b>				

\* The "Total Rebates or Payments" appears on the Expenditures Pages, Re-Est Exp P2 & EXP P 2, under the Community & Econ Development Program

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2013

Fiscal Years

GOVERNMENT ACTIVITIES		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2013	RE-ESTIMATED 2012	ACTUAL 2011
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
<b>PUBLIC SAFETY</b>											
Police Department/Crime Prevention	1	60,950	18,185						79,135	73,214	67,403
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	13,700							13,700	13,700	22,264
Ambulance	6								0	0	0
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	0	0
Animal Control	9	100							100	100	0
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	74,750	18,185	0			0		92,935	87,014	89,667
<b>PUBLIC WORKS</b>											
Roads, Bridges, & Sidewalks	12	107,500	102,078						209,578	252,458	104,697
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		19,000						19,000	19,000	18,749
Traffic Control and Safety	15								0	0	0
Snow Removal	16		6,500						6,500	6,500	20,695
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	107,500	127,578	0			0		235,078	277,958	144,141
<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	49,910	4,590						54,500	53,957	69,752
Museum, Band and Theater	32								0	0	0
Parks	33	3,250							3,250	6,500	11,892
Recreation	34	59,098	2,440						61,538	84,199	49,894
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36	34,000							34,000	15,000	18,520
Other Culture and Recreation	37	3,250							3,250	5,300	8,092
TOTAL (lines 31 - 37)	38	149,508	7,030	0			0		156,538	164,956	158,150

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2013

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 2013 (J)	RE-ESTIMATED 2012 (K)	ACTUAL 2011 (L)
<b>COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>												
Community Beautification	39		4,000							4,000	3,300	0
Economic Development	40		33,152							33,152	34,352	30,297
Housing and Urban Renewal	41									0	0	0
Planning & Zoning	42		300	25						325	350	110
Other Com & Econ Development	43									0	0	0
<b>TOTAL (lines 39 - 44)</b>	45		37,452	25	0			0		37,477	38,002	30,407
<b>GENERAL GOVERNMENT</b>												
Mayor, Council, & City Manager	46		7,600	581						8,181	7,431	7,898
Clerk, Treasurer, & Finance Adm.	47		18,000	21,518						39,518	44,000	45,134
Elections	48									0	1,208	0
Legal Services & City Attorney	49		13,700	189						13,889	19,389	11,885
City Hall & General Buildings	50		13,900							13,900	9,400	6,934
Tort Liability	51		27,000							27,000	27,000	23,501
Other General Government	52		15,011							15,011	24,511	0
<b>TOTAL (lines 46 - 52)</b>	53		95,211	22,288	0			0		117,499	132,939	95,352
<b>DEBT SERVICE</b>	54					164,528				164,528	165,055	228,346
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 (lines 11+22+30+38+45+53+54+57)</b>	58		464,421	175,106	0	164,528	0	0		804,055	865,924	746,063
<b>BUSINESS TYPE ACTIVITIES</b>												
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>												
Water Utility	59								171,175	171,175	186,020	193,766
Sewer Utility	60								149,985	149,985	175,573	156,353
Electric Utility	61								0	0	0	0
Gas Utility	62								0	0	0	0
Airport	63								0	0	0	0
Landfill/Garbage	64								132,796	132,796	132,929	116,885
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	0
Enterprise CAPITAL PROJECTS	71								0	0	0	0
Enterprise TIF CAPITAL PROJECTS	72								0	0	0	0
<b>TOTAL Business Type Expenditures (lines 59 - 73)</b>	73								453,956	453,956	494,522	467,004
<b>TOTAL ALL EXPENDITURES (lines 58+74)</b>	74		464,421	175,106	0	164,528	0	0	453,956	1,258,011	1,360,446	1,213,067
Regular Transfers Out	75		100,000	25,000						125,000	25,000	52,711
Internal TIF Loan / Repayment Transfers Out	76									0	10,000	43,024
<b>Total ALL Transfers Out</b>	77		100,000	25,000	0	0	0	0	0	125,000	35,000	95,735
<b>Total Expenditures &amp; Fund Transfers Out (lines 75+76)</b>	78		564,421	200,106	0	164,528	0	0	453,956	1,383,011	1,395,446	1,308,802
Continuing Appropriation	79								0	0	0	0
<b>Ending Fund Balance June 30</b>	80		521,644	530,183	14,895	95,040	0	0	-118,340	1,043,422	1,203,308	1,447,106

\* 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 2013

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2013 (J)	RE-ESTIMATED 2012 (K)	ACTUAL 2011 (L)
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>											
	1	268,199	69,609		136,179	0			473,987	478,594	457,729
	2								0	0	0
	3	268,199	69,609		136,179	0			473,987	478,594	457,729
	4								0	0	0
	5								0	20,000	20,245
<b>Other City Taxes:</b>											
	6	6,557	1,712		3,349	0			11,618	0	0
	7								0	0	0
	8								0	0	0
	9								0	0	0
	10								0	0	0
	11								0	0	0
	12		60,000						60,000	60,000	103,174
	13	6,557	61,712		3,349	0			71,618	60,000	103,174
	14	450						200	650	700	1,485
	15	20,325	1,000					1,480	22,805	27,464	31,623
<b>Intergovernmental:</b>											
	16		100,530						100,530	0	0
	17								0	100,801	103,071
	18								0	0	6,670
	19	8,200							8,200	7,700	18,700
	20	8,200	100,530	0	0	0		0	108,730	108,501	128,441
<b>Charges for Fees &amp; Service:</b>											
	21							136,900	136,900	137,140	121,189
	22							165,000	165,000	160,822	157,908
	23								0	0	0
	24								0	0	0
	25								0	0	0
	26								0	0	0
	27							104,135	104,135	104,590	104,455
	28								0	0	0
	29								0	0	0
	30								0	0	0
	31								0	0	0
	32								0	0	0
	33	8,000							8,000	10,100	27,266
	34	8,000	0		0	0		406,035	414,035	412,652	410,818
	35								0	0	0
	36	6,300							6,300	8,737	51,654
<b>Other Financing Sources:</b>											
	37				25,000			100,000	125,000	25,000	52,711
	38								0	10,000	43,024
	39	0	0	0	25,000	0	0	100,000	125,000	35,000	95,735
	40								0	0	0
	41								0	0	0
	42	0	0	0	25,000	0	0	100,000	125,000	35,000	95,735
<b>Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, &amp; 41)</b>											
	43	318,031	232,851	0	164,528	0	0	507,715	1,223,125	1,151,648	1,300,904
	44	768,034	497,438	14,895	95,040	0	0	-172,099	1,203,308	1,447,106	1,455,004
	45	1,086,065	730,289	14,895	259,568	0	0	335,616	2,426,433	2,598,754	2,755,908

**CITY OF Marcus**  
**ADOPTED BUDGET SUMMARY**  
**YEAR ENDED JUNE 30, 2013**

**Fiscal Years**

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2013 (J)	RE-ESTIMATED 2012 (K)	ACTUAL 2011 (L)
<b>Revenues &amp; Other Financing Sources</b>											
Taxes Levied on Property	1	268,199	69,609		136,179	0			473,987	478,594	457,729
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	268,199	69,609		136,179	0			473,987	478,594	457,729
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	20,000	20,245
Other City Taxes	6	6,557	61,712		3,349	0			71,618	60,000	103,174
Licenses & Permits	7	450	0					200	650	700	1,485
Use of Money and Property	8	20,325	1,000	0	0	0	0	1,480	22,805	27,464	31,623
Intergovernmental	9	8,200	100,530	0	0	0		0	108,730	108,501	128,441
Charges for Fees & Service	10	8,000	0		0	0	0	406,035	414,035	412,652	410,818
Special Assessments	11	0			0	0		0	0	0	0
Miscellaneous	12	6,300	0		0	0	0	0	6,300	8,737	51,654
Sub-Total Revenues	13	318,031	232,851	0	139,528	0	0	407,715	1,098,125	1,116,648	1,205,169
<b>Other Financing Sources:</b>											
Total Transfers In	14	0	0	0	25,000	0	0	100,000	125,000	35,000	95,735
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	318,031	232,851	0	164,528	0	0	507,715	1,223,125	1,151,648	1,300,904
<b>Expenditures &amp; Other Financing Uses</b>											
Public Safety	18	74,750	18,185	0			0		92,935	87,014	89,667
Public Works	19	107,500	127,578	0			0		235,078	277,958	144,141
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	149,508	7,030	0			0		156,538	164,956	158,150
Community and Economic Development	22	37,452	25	0			0		37,477	38,002	30,407
General Government	23	95,211	22,288	0			0		117,499	132,939	95,352
Debt Service	24	0	0	0	164,528		0		164,528	165,055	228,346
Capital Projects	25	0	0	0	0	0			0	0	0
Total Government Activities Expenditures	26	464,421	175,106	0	164,528	0	0		804,055	865,924	746,063
Business Type Proprietary: Enterprise & ISF	27							453,956	453,956	494,522	467,004
Total Gov & Bus Type Expenditures	28	464,421	175,106	0	164,528	0	0	453,956	1,258,011	1,360,446	1,213,067
Total Transfers Out	29	100,000	25,000	0	0	0	0	0	125,000	35,000	95,735
Total ALL Expenditures/Fund Transfers Out	30	564,421	200,106	0	164,528	0	0	453,956	1,383,011	1,395,446	1,308,802
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-246,390	32,745	0	0	0	0	53,759	-159,886	-243,798	-7,898
Continuing Appropriation	33							0	0	0	
Beginning Fund Balance July 1	34	768,034	497,438	14,895	95,040	0	0	-172,099	1,203,308	1,447,106	1,455,004
Ending Fund Balance June 30	35	521,644	530,183	14,895	95,040	0	0	-118,340	1,043,422	1,203,308	1,447,106

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

City Name: Marcus

Fiscal Year  
2013

	Project Name (A)	Amount of Issue (B)	Date Certified to County Auditor (C)	Principal Due FY 2013 (D)	Interest Due FY 2013 +(E)	Bond Reg/Other Fees Due FY 2013 +(F)	Total Obligation Due FY 2013 =(G)	Paid from Funds OTHER THAN Current Year Property Taxes -(H)	Amount Paid by Current Year Debt Service Levy =(I)
(1)	Sewer Rental Capital Loan Notes	1,128,000		65,000	11,340	189	76,529	76,529	0
(2)	Sewer Rental Capital Loan Notes	211,000		12,000	2,400	40	14,440	14,440	0
(3)	Country View	162,784		14,275	5,877		20,152	20,152	0
(4)	G.O. Land Purchase	260,000	August 06	25,000	9,553	500	35,053	10,000	25,053
(5)	G.O. Infrastructure	850,000	July 07	100,000	28,975	500	129,475	15,000	114,475
(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
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(16)							0		0
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(24)							0		0
(25)							0		0
(26)							0		0
(27)							0		0
(28)							0		0
(29)							0		0
(30)							0		0
TOTALS				216,275	58,145	1,229	275,649	136,121	139,528

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

Fiscal Year  
2013

City Name: Marcus

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 2013 (D)	Interest Due FY 2013 +(E)	Bond Reg/Other Fees Due FY 2013 +(F)	Total Obligation Due FY 2013 =(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
(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
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(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
			216,275	58,145	1,229	275,649	136,121	139,528



RECEIVED

18-157

JUN 03 2013

IOWA DEPT. OF MANAGEMENT

CITY BUDGET AMENDMENT AND CERTIFICATION RESOLUTION

To the Auditor of \_\_\_\_\_ CHEROKEE \_\_\_\_\_ County, Iowa:

The City Council of \_\_\_\_\_ Marcus \_\_\_\_\_ in said County/COUNTIES met on \_\_\_\_\_ May 30, 2013 \_\_\_\_\_, at the place and hour set in the notice, a copy of which accompanies this certificate and is certified as to publication. Upon taking up the proposed amendment, it was considered and taxpayers were heard for and against the amendment.

The Council, after hearing all taxpayers wishing to be heard and considering the statements made by them, gave final consideration to the proposed amendment(s) to the budget and modifications proposed at the hearing, if any. thereupon, the following resolution was introduced.

RESOLUTION No. \_\_\_\_\_ 13-06 \_\_\_\_\_

A RESOLUTION AMENDING THE CURRENT BUDGET FOR THE FISCAL YEAR ENDING JUNE : \_\_\_\_\_ 2013 \_\_\_\_\_ (AS AMENDED LAST ON \_\_\_\_\_ .)

Be it Resolved by the Council of the City of \_\_\_\_\_ Marcus \_\_\_\_\_

Section 1. Following notice published \_\_\_\_\_ and the public hearing held, \_\_\_\_\_ May 30, 2013 \_\_\_\_\_ the current budget (as previously amended) is amended as set out herein and in the detail by fund type and activity that supports this resolution which was considered at that hearing:

Table with 4 columns: Description, Total Budget as certified or last amended, Current Amendment, Total Budget after Current Amendment. Rows include Revenues & Other Financing Sources, Expenditures & Other Financing Uses, and Ending Fund Balance June 30.

Passed this 30th day of May, 2013. Signature of Beverly Alford, City Clerk/Finance Officer.

Signature of David J. Downs, Mayor.