



Fund Balance Worksheet for City of **Low Moor**

		General	Special Rev	TIF	Debt Serv	Capt Proj	Permanent	Total	Proprietary	Grand
		(A)	(B)	Special Rev	(D)	(E)	(G)	Government	(I)	Total
(1)										
<b>*Annual Report FY 2012</b>										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	635,795	0	0	0	0	0	635,795	175,274	811,069
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	207,950		0	0	0	0	207,950	0	207,950
Actual Expenditures Except End Bal (pg 12, line 259) *	3	84,259	0	0	0	0	0	84,259	68,697	152,956
Ending Fund Balance June 30 (pg 12, line 270) *	4	759,486	0	0	0	0	0	759,486	106,577	866,063
(2)		General	Spec Rev	TIF	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
<b>** Re-Estimated FY 2013</b>										
Beginning Fund Balance	5	759,486	0	0	0	0	0	759,486	106,577	866,063
Re-Est Revenues	6	74,350	17,000	0	0	0	0	91,350	84,000	175,350
Re-Est Expenditures	7	99,803	0	0	0	0	0	99,803	61,000	160,803
Ending Fund Balance	8	734,033	17,000	0	0	0	0	751,033	129,577	880,610
(3)		General	Spec Rev	TIF	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
<b>** Budget FY 2014</b>										
Beginning Fund Balance	9	734,033	17,000	0	0	0	0	751,033	129,577	880,610
Revenues	10	74,625	0	0	0	0	0	74,625	83,000	157,625
Expenditures	11	292,250	0	0	0	0	0	292,250	128,000	420,250
Ending Fund Balance	12	516,408	17,000	0	0	0	0	533,408	84,577	617,985

\* 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 Low Moor

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.	0	0
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 2014

Fiscal Years

GOVERNMENT ACTIVITIES		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2014	RE-ESTIMATED 2013	ACTUAL 2012
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
<b>PUBLIC SAFETY</b>											
Police Department/Crime Prevention	1	13,000							13,000	10,703	10,567
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	4,000							4,000	4,000	4,000
Ambulance	6	4,000							4,000	2,000	1,038
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	0	0
Animal Control	9								0	0	0
Other Public Safety	10	2,000							2,000	2,000	75
TOTAL (lines 1 - 10)	11	23,000	0	0			0		23,000	18,703	15,680
<b>PUBLIC WORKS</b>											
Roads, Bridges, & Sidewalks	12	12,000							12,000	12,000	2,386
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	6,000							6,000	5,500	11,932
Traffic Control and Safety	15								0	0	0
Snow Removal	16	5,000							5,000	8,000	577
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	5,000							5,000	10,000	2,233
TOTAL (lines 12 - 21)	22	28,000	0	0			0		28,000	35,500	17,128
<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	500							500	100	0
Other Health and Social Services	29								0	0	0
TOTAL (lines 23 - 29)	30	500	0	0			0		500	100	0
<b>CULTURE &amp; RECREATION</b>											
Library Services	31	4,000							4,000	6,000	3,202
Museum, Band and Theater	32								0	0	0
Parks	33	2,000							2,000	1,500	5,952
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	6,000	0	0			0		6,000	7,500	9,154

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		250							250	0	0
Economic Development	40		0							0	0	0
Housing and Urban Renewal	41									0	0	0
Planning & Zoning	42									0	0	0
Other Com & Econ Development	43		1,000							1,000	0	0
TOTAL (lines 39 - 44)	44											
TOTAL (lines 39 - 44)	45		1,250	0	0			0		1,250	0	0
<b>GENERAL GOVERNMENT</b>												
Mayor, Council, & City Manager	46		5,000							5,000	4,500	4,179
Clerk, Treasurer, & Finance Adm.	47		17,500							17,500	13,000	8,287
Elections	48		2,500							2,500	2,500	1,492
Legal Services & City Attorney	49		2,500							2,500	1,000	392
City Hall & General Buildings	50		175,000							175,000	3,000	0
Tort Liability	51		6,000							6,000	5,000	4,987
Other General Government	52		25,000							25,000	9,000	8,479
TOTAL (lines 46 - 52)	53		233,500	0	0			0		233,500	38,000	27,816
<b>DEBT SERVICE</b>	54									0	0	0
Gov Capital Projects	55									0	0	14,481
TIF Capital Projects	56									0	0	0
<b>TOTAL CAPITAL PROJECTS</b>	57		0	0	0		0	0		0	0	14,481
<b>TOTAL Government Activities Expenditures</b> (lines 11+22+30+38+45+53+54+57)	58		292,250	0	0	0	0	0		292,250	99,803	84,259
<b>BUSINESS TYPE ACTIVITIES</b>												
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>												
Water Utility	59								45,000	45,000	30,000	15,589
Sewer Utility	60								67,000	67,000	15,000	32,879
Electric Utility	61								0	0	0	0
Gas Utility	62								0	0	0	0
Airport	63								0	0	0	0
Landfill/Garbage	64								16,000	16,000	16,000	20,229
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								128,000	128,000	61,000	68,697
<b>TOTAL ALL EXPENDITURES (lines 58+74)</b>	74		292,250	0	0	0	0	0	128,000	420,250	160,803	152,956
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	0
<b>Total Expenditures &amp; Fund Transfers Out (lines 75+78)</b>	78		292,250	0	0	0	0	0	128,000	420,250	160,803	152,956
<b>Ending Fund Balance June 30</b>	79		516,408	17,000	0	0	0	0	84,577	617,985	880,610	866,063

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>											
	1	50,414	0		0	0			50,414	49,100	48,877
	2								0	0	0
	3	50,414	0		0	0			50,414	49,100	48,877
	4								0	0	0
	5								0	0	0
Other City Taxes:											
	6	1,011	0		0	0			1,011	1,050	0
	7	3,200							3,200	3,200	3,016
	8								0	0	0
	9								0	0	0
	10								0	0	0
	11								0	0	0
	12	20,000							20,000	20,000	17,476
	13	24,211	0		0	0			24,211	24,250	20,492
	14								0	0	290
	15								0	0	0
Intergovernmental:											
	16								0	0	0
	17								0	17,000	31,973
	18								0	0	0
	19								0	0	12,384
	20	0	0	0	0	0	0	0	0	17,000	44,357
Charges for Fees & Service:											
	21							25,000	25,000	25,000	32,464
	22							40,000	40,000	41,000	41,126
	23							0	0	0	0
	24							0	0	0	0
	25							0	0	0	0
	26							0	0	0	0
	27							18,000	18,000	18,000	20,056
	28							0	0	0	0
	29							0	0	0	0
	30							0	0	0	0
	31							0	0	0	0
	32							0	0	0	0
	33							0	0	0	0
	34	0	0		0	0	0	83,000	83,000	84,000	93,646
	35							0	0	0	0
	36							0	0	1,000	288
Other Financing Sources:											
	37								0	0	0
	38								0	0	0
	39	0	0	0	0	0	0	0	0	0	0
	40								0	0	0
	41								0	0	0
	42	0	0	0	0	0	0	0	0	0	0
<b>Total Revenues except for beginning fund balance</b> <i>(lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, &amp; 42)</i>											
	43	74,625	0	0	0	0	0	83,000	157,625	175,350	207,950
	44	734,033	17,000	0	0	0	0	129,577	880,610	866,063	811,069
<b>TOTAL REVENUES &amp; BEGIN BALANCE (lines 42+43)</b>											
	45	808,658	17,000	0	0	0	0	212,577	1,038,235	1,041,413	1,019,019

**CITY OF**  
**Low Moor**  
**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	50,414	0		0	0			50,414	49,100	48,877
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	50,414	0		0	0			50,414	49,100	48,877
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	24,211	0		0	0			24,211	24,250	20,492
Licenses & Permits	7	0	0					0	0	0	290
Use of Money and Property	8	0	0	0	0	0	0	0	0	0	0
Intergovernmental	9	0	0	0	0	0		0	0	17,000	44,357
Charges for Fees & Service	10	0	0		0	0	0	83,000	83,000	84,000	93,646
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	0	0		0	0		0	0	1,000	288
Sub-Total Revenues	13	74,625	0	0	0	0		83,000	157,625	175,350	207,950
<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
Proceeds of Capital Asset Sales	16	0	0	0	0	0		0	0	0	0
Total Revenues and Other Sources	17	74,625	0	0	0	0		83,000	157,625	175,350	207,950
<b>Expenditures &amp; Other Financing Uses</b>											
Public Safety	18	23,000	0	0			0		23,000	18,703	15,680
Public Works	19	28,000	0	0			0		28,000	35,500	17,128
Health and Social Services	20	500	0	0			0		500	100	0
Culture and Recreation	21	6,000	0	0			0		6,000	7,500	9,154
Community and Economic Development	22	1,250	0	0			0		1,250	0	0
General Government	23	233,500	0	0			0		233,500	38,000	27,816
Debt Service	24	0	0	0	0		0		0	0	0
Capital Projects	25	0	0	0		0			0	0	14,481
Total Government Activities Expenditures	26	292,250	0	0	0	0			292,250	99,803	84,259
Business Type Proprietary: Enterprise & ISF	27							128,000	128,000	61,000	68,697
Total Gov & Bus Type Expenditures	28	292,250	0	0	0	0		128,000	420,250	160,803	152,956
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	292,250	0	0	0	0		128,000	420,250	160,803	152,956
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	 -217,625	 0	 0	 0	 0		 -45,000	 -262,625	 14,547	 54,994
Beginning Fund Balance July 1	33	734,033	17,000	0	0	0		129,577	880,610	866,063	811,069
Ending Fund Balance June 30	34	516,408	17,000	0	0	0		84,577	617,985	880,610	866,063



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

Fiscal Year  
2014

City Name: Low Moor

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 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?
-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	20,000	-20,000

## NOTICE OF PUBLIC HEARING BUDGET ESTIMATE

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

City of Low Moor, Iowa

The City Council will conduct a public hearing on the proposed Budget at the Low Moor Community Center  
on 03/05/2013 at 7:00pm  
(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 . . . . . \$ 7.70943  
The estimated tax levy rate per \$1000 valuation on Agricultural land is . . . . . \$ 0.00000

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

563-522-2090  
phone number

Karen Roode, City Clerk  
City Clerk/Finance Officer's NAME

		Budget FY 2014	Re-estimated FY 2013	Actual FY 2012
		(a)	(b)	(c)
<b>Revenues &amp; Other Financing Sources</b>				
Taxes Levied on Property	1	50,414	49,100	48,877
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
<b>Net Current Property Taxes</b>	<b>3</b>	<b>50,414</b>	<b>49,100</b>	<b>48,877</b>
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	0	0	0
Other City Taxes	6	24,211	24,250	20,492
Licenses & Permits	7	0	0	290
Use of Money and Property	8	0	0	0
Intergovernmental	9	0	17,000	44,357
Charges for Fees & Service	10	83,000	84,000	93,646
Special Assessments	11	0	0	0
Miscellaneous	12	0	1,000	288
Other Financing Sources	13	0	0	0
<b>Total Revenues and Other Sources</b>	<b>14</b>	<b>157,625</b>	<b>175,350</b>	<b>207,950</b>
<b>Expenditures &amp; Other Financing Uses</b>				
Public Safety	15	23,000	18,703	15,680
Public Works	16	28,000	35,500	17,128
Health and Social Services	17	500	100	0
Culture and Recreation	18	6,000	7,500	9,154
Community and Economic Development	19	1,250	0	0
General Government	20	233,500	38,000	27,816
Debt Service	21	0	0	0
Capital Projects	22	0	0	14,481
<b>Total Government Activities Expenditures</b>	<b>23</b>	<b>292,250</b>	<b>99,803</b>	<b>84,259</b>
Business Type / Enterprises	24	128,000	61,000	68,697
<b>Total ALL Expenditures</b>	<b>25</b>	<b>420,250</b>	<b>160,803</b>	<b>152,956</b>
Transfers Out	26	0	0	0
<b>Total ALL Expenditures/Transfers Out</b>	<b>27</b>	<b>420,250</b>	<b>160,803</b>	<b>152,956</b>
<b>Excess Revenues &amp; Other Sources Over (Under) Expenditures/Transfers Out</b>	<b>28</b>	<b>-262,625</b>	<b>14,547</b>	<b>54,994</b>
Beginning Fund Balance July 1	29	880,610	866,063	811,069
<b>Ending Fund Balance June 30</b>	<b>30</b>	<b>617,985</b>	<b>880,610</b>	<b>866,063</b>