

# 49-454

## Adoption of Budget and Certification of City Taxes

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

The City of: MAQUOKETA County Name: JACKSON & CLINTON Date Budget Adopted: 03/06/13  
(Date) xx/xx/xx

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.

563-652-2484

Telephone Number

Signature

County Auditor Date Stamp

### January 1, 2012 Property Valuations

Last Official Census

Regular	2a	With Gas & Electric	175,992,678	2b	Without Gas & Electric	175,022,996	6,141
<b>Debt Service Value</b>	3a		<b>213,567,576</b>	3b		<b>212,597,894</b>	
Ag Land	4a		<b>909,967</b>				

### TAXES LEVIED

Code	Dollar	Purpose	(A)	(B)	(C)
Sec.	Limit		Request with Utility Replacement	Property Taxes Levied	Rate
384.1	8.10000	Regular General levy	5 1,425,541	1,417,686	43 8.10000
-384		Non-Voted Other Permissible Levies			
12(8)	0.67500	Contract for use of Bridge	6	0	44 0.00000
12(10)	0.95000	Opr & Maint publicly owned Transit	7	0	45 0.00000
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center	8	0	46 0.00000
12(12)	0.13500	Opr & Maint of City owned Civic Center	9	0	47 0.00000
12(13)	0.06750	Planning a Sanitary Disposal Project	10	0	48 0.00000
12(14)	0.27000	Aviation Authority (under sec.330A.15)	11	0	49 0.00000
12(16)	0.06750	Levee Impr. fund in special charter city	13	0	51 0.00000
12(18)	Amt Nec	Liability, property & self insurance costs	14 72,596	72,195	52 0.41249
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462 16,888	16,795	465 0.09596
-384		Voted Other Permissible Levies			
12(1)	0.13500	Instrumental/Vocal Music Groups	15	0	53 0.00000
12(2)	0.81000	Memorial Building	16	0	54 0.00000
12(3)	0.13500	Symphony Orchestra	17	0	55 0.00000
12(4)	0.27000	Cultural & Scientific Facilities	18	0	56 0.00000
12(5)	As Voted	County Bridge	19	0	57 0.00000
12(6)	1.35000	Missi or Missouri River Bridge Const.	20	0	58 0.00000
12(9)	0.03375	Aid to a Transit Company	21	0	59 0.00000
12(17)	0.20500	Maintain Institution received by gift/devise	22	0	60 0.00000
12(19)	1.00000	City Emergency Medical District	463	0	466 0.00000
12(21)	0.27000	Support Public Library	23	0	61 0.00000
28E.22	1.50000	Unified Law Enforcement	24	0	62 0.00000
<b>Total General Fund Regular Levies (5 thru 24)</b>			25 1,515,025	1,506,676	
384.1	3.00375	Ag Land	26 2,733	2,733	63 3.00375
<b>Total General Fund Tax Levies (25 + 26)</b>			27 1,517,758	1,509,409	Do Not Add
Special Revenue Levies					
384.8	0.27000	Emergency (if general fund at levy limit)	28 21,000	20,884	64 0.11932
384.6	Amt Nec	Police & Fire Retirement	29 84,653	84,187	0.48100
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30 157,288	156,421	0.89372
Rules	Amt Nec	Other Employee Benefits	31 360,340	358,355	2.04747
<b>Total Employee Benefit Levies (29,30,31)</b>			32 602,281	598,962	3.42219
<b>Sub Total Special Revenue Levies (28+32)</b>			33 623,281	619,846	
Valuation					
386	As Req	With Gas & Elec			
		Without Gas & Elec			
	SSMID 1 (A)	(B)	34	0	66 0.00000
	SSMID 2 (A)	(B)	35	0	67 0.00000
	SSMID 3 (A)	(B)	36	0	68 0.00000
	SSMID 4 (A)	(B)	37	0	69 0.00000
	SSMID 5 (A)	(B)	555	0	565 0.00000
	SSMID 6 (A)	(B)	556	0	566 0.00000
	SSMID 7 (A)	(B)	1177	0	### 0.00000
<b>Total SSMID</b>			38 0	0	Do Not Add
<b>Total Special Revenue Levies</b>			39 623,281	619,846	
384.4	Amt Nec	Debt Service Levy 76.10(6)	40 148,950	148,274	70 0.69744
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41	0	71 0.00000
<b>Total Property Taxes (27+39+40+41)</b>			42 2,289,989	2,277,529	72 12.84740

### 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.

( County Auditor )

Fund Balance Worksheet for City of

**MAQUOKETA**

		General	Special Rev	TIF	Debt Serv	Capt Proj	Permanent	Total	Proprietary	Grand
		(A)	(B)	Special Rev	(D)	(E)	(G)	Government	(I)	Total
(1)				(C)				(H)		(J)
<b>*Annual Report FY 2012</b>										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	2,918,400	533,584	1,331,079	296,568	1,008,002		6,087,633	1,797,910	7,885,543
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	4,558,122	1,781,532	1,698,616	1,117,642	328,948		9,484,860	2,130,267	11,615,127
Actual Expenditures Except End Bal (pg 12, line 259) *	3	4,849,976	1,780,792	790,424	1,096,528	70,662		8,588,382	2,073,907	10,662,289
Ending Fund Balance June 30 (pg 12, line 270) *	4	2,626,546	534,324	2,239,271	317,682	1,266,288	0	6,984,111	1,854,270	8,838,381
(2)		General	Spec Rev	TIF	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
<b>** Re-Estimated FY 2013</b>				Special Rev						
Beginning Fund Balance	5	2,626,546	534,324	2,239,271	317,682	1,266,288	0	6,984,111	1,854,270	8,838,381
Re-Est Revenues	6	5,924,003	1,855,813	1,651,317	1,153,613	439,171	0	11,023,917	2,895,450	13,919,367
Re-Est Expenditures	7	5,516,377	1,962,313	923,951	1,153,613	478,031	0	10,034,285	2,773,454	12,807,739
Ending Fund Balance	8	3,034,172	427,824	2,966,637	317,682	1,227,428	0	7,973,743	1,976,266	9,950,009
(3)		General	Spec Rev	TIF	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
<b>** Budget FY 2014</b>				Special Rev						
Beginning Fund Balance	9	3,034,172	427,824	2,966,637	317,682	1,227,428	0	7,973,743	1,976,266	9,950,009
Revenues	10	5,984,235	2,472,481	1,247,011	1,134,665	291,297	0	11,129,689	2,880,835	14,010,524
Expenditures	11	6,057,379	2,639,981	635,123	1,134,665	585,725	0	11,052,873	3,140,269	14,193,142
Ending Fund Balance	12	2,961,028	260,324	3,578,525	317,682	933,000	0	8,050,559	1,716,832	9,767,391

\* 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 MAQUOKETA

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>	16,888	16,795
3 TOTAL FOR FISCAL YEAR 2014	16,888	16,795

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	1,149,616	64,329						1,213,945	1,251,033	1,089,231
Jail	2								0	0	0
Emergency Management	3	18,888							18,888	18,888	16,808
Flood Control	4								0	0	0
Fire Department	5	83,525	15,239						98,764	98,612	90,091
Ambulance	6								0	0	0
Building Inspections	7	200							200	200	0
Miscellaneous Protective Services	8								0	0	0
Animal Control	9	8,000							8,000	8,500	6,865
Other Public Safety	10								0	1,000	539
TOTAL (lines 1 - 10)	11	1,260,229	79,568	0			0		1,339,797	1,378,233	1,203,534
<b>PUBLIC WORKS</b>											
Roads, Bridges, & Sidewalks	12	293,170	1,127,814						1,420,984	953,569	1,149,802
Parking - Meter and Off-Street	13		167,500						167,500	0	0
Street Lighting	14	40,700							40,700	83,236	73,958
Traffic Control and Safety	15		10,000						10,000	21,000	6,298
Snow Removal	16	44,000	2,194						46,194	46,122	39,350
Highway Engineering	17								0	0	0
Street Cleaning	18	114,493	3,481						117,974	115,483	106,120
Airport (if not Enterprise)	19	979,383	423						979,806	752,219	772,739
Garbage (if not Enterprise)	20								0	0	0
Other Public Works	21	125,000	1,500						126,500	149,000	126,262
TOTAL (lines 12 - 21)	22	1,596,746	1,312,912	0			0		2,909,658	2,120,629	2,274,529
<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	798,484	25,107						823,591	780,739	210,738
Museum, Band and Theater	32								0	0	0
Parks	33	395,386	6,589						401,975	124,697	87,667
Recreation	34	183,152							183,152	198,047	5,000
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36	29,979							29,979	30,132	857,854
Other Culture and Recreation	37	726,264	7,529						733,793	656,271	53,013
TOTAL (lines 31 - 37)	38	2,133,265	39,225	0			0		2,172,490	1,789,886	1,214,272

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									0	0	0
Economic Development	40		58,920							58,920	114,134	77,976
Housing and Urban Renewal	41		100,000							100,000	60,000	315,283
Planning & Zoning	42									0	0	0
Other Com & Econ Development	43				122,666					122,666	301,339	134,455
TOTAL (lines 39 - 44)	45		158,920	0	122,666			0		281,586	475,473	527,714
<b>GENERAL GOVERNMENT</b>												
Mayor, Council, & City Manager	46		112,274							112,274	109,200	35,330
Clerk, Treasurer, & Finance Adm.	47		274,660	36,453						311,113	344,096	426,918
Elections	48									0	0	0
Legal Services & City Attorney	49		54,800		2,425					57,225	39,725	0
City Hall & General Buildings	50		31,994							31,994	27,700	0
Tort Liability	51									0	0	0
Other General Government	52		1,125							1,125	1,125	780
TOTAL (lines 46 - 52)	53		474,853	36,453	2,425			0		513,731	521,846	463,028
<b>DEBT SERVICE</b>	54					1,134,665				1,134,665	1,153,613	1,140,132
Gov Capital Projects	55						375,525			375,525	446,919	70,662
TIF Capital Projects	56									0	0	0
<b>TOTAL CAPITAL PROJECTS</b>	57		0	0	0		375,525	0		375,525	446,919	70,662
<b>TOTAL Government Activities Expenditures</b> <i>(lines 11+22+30+38+45+53+54+57)</i>	58		5,624,013	1,468,158	125,091	1,134,665	375,525	0		8,727,452	7,886,599	6,893,871
<b>BUSINESS TYPE ACTIVITIES</b>												
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>												
Water Utility	59								1,000,880	1,000,880	839,432	428,479
Sewer Utility	60								714,412	714,412	649,706	684,250
Electric Utility	61								0	0	0	0
Gas Utility	62								0	0	0	0
Airport	63								0	0	0	0
Landfill/Garbage	64								0	0	0	0
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								24,773	24,773	14,747	27,483
Other Business Type (city hosp., ISF, parking, etc.)	69								472,995	472,995	377,489	332,483
Enterprise DEBT SERVICE	70								136,065	136,065	136,630	137,130
Enterprise CAPITAL PROJECTS	71								37,000	37,000	25,000	0
Enterprise TIF CAPITAL PROJECTS	72								0	0	0	0
<b>TOTAL Business Type Expenditures (lines 59 - 73)</b>	73								2,386,125	2,386,125	2,043,004	1,609,825
<b>TOTAL ALL EXPENDITURES (lines 58+74)</b>	74		5,624,013	1,468,158	125,091	1,134,665	375,525	0	2,386,125	11,113,577	9,929,603	8,503,696
Regular Transfers Out	75		433,366	1,171,823			210,200		754,144	2,569,533	2,257,649	1,502,624
Internal TIF Loan / Repayment Transfers Out	76				510,032					510,032	620,487	655,969
<b>Total ALL Transfers Out</b>	77		433,366	1,171,823	510,032	0	210,200	0	754,144	3,079,565	2,878,136	2,158,593
<b>Total Expenditures &amp; Fund Transfers Out (lines 75+78)</b>	78		6,057,379	2,639,981	635,123	1,134,665	585,725	0	3,140,269	14,193,142	12,807,739	10,662,289
<b>Ending Fund Balance June 30</b>	79		2,961,028	260,324	3,578,525	317,682	933,000	0	1,716,832	9,767,391	9,950,009	8,838,381

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>											
Taxes Levied on Property	1	1,509,409	619,846		148,274	0			2,277,529	2,149,446	2,075,847
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	1,509,409	619,846		148,274	0			2,277,529	2,149,446	2,075,847
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5			1,247,011					1,247,011	1,651,317	1,698,616
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	8,349	3,435		676	0			12,460	736	0
Utility franchise tax (Iowa Code Chapter 364.2)	7	176,144							176,144	176,143	248,318
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	70,350							70,350	67,000	0
Other Local Option Taxes	12		501,600						501,600	456,000	474,799
Subtotal - Other City Taxes (lines 6 thru 12)	13	254,843	505,035		676	0			760,554	699,879	723,117
Licenses & Permits	14	12,365							12,365	12,365	11,478
Use of Money & Property	15	273,024				5,000		2,700	280,724	228,134	167,926
Intergovernmental:											
Federal Grants & Reimbursements	16	732,330							732,330	467,638	0
Road Use Taxes	17		585,000						585,000	577,254	582,481
Other State Grants & Reimbursements	18	104,703	602,400						707,103	405,717	664,307
Local Grants & Reimbursements	19	525,883							525,883	298,384	270,603
Subtotal - Intergovernmental (lines 16 thru 19)	20	1,362,916	1,187,400	0	0	0		0	2,550,316	1,748,993	1,517,391
Charges for Fees & Service:											
Water Utility	21							677,000	677,000	702,000	673,760
Sewer Utility	22							882,700	882,700	882,000	1,009,239
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	95,493							95,493	92,115	101,004
Hospital	28								0	0	0
Transit	29								0	0	0
Cable TV, Internet & Telephone	30	3,840							3,840	0	0
Housing Authority	31								0	0	0
Storm Water Utility	32							126,430	126,430	124,562	0
Other Fees & Charges for Service	33	219,441							219,441	213,097	522,086
Subtotal - Charges for Service (lines 21 thru 33)	34	318,774	0		0	0		1,686,130	2,004,904	2,013,774	2,306,089
Special Assessments	35								0	0	0
Miscellaneous	36	1,321,211						76,345	1,397,556	1,576,185	950,070
Other Financing Sources:											
Regular Operating Transfers In	37	931,693	160,200		490,580	271,400		715,660	2,569,533	2,257,649	1,502,624
Internal TIF Loan Transfers In	38				495,135	14,897			510,032	620,487	655,969
Subtotal ALL Operating Transfers In	39	931,693	160,200	0	985,715	286,297	0	715,660	3,079,565	2,878,136	2,158,593
Proceeds of Debt (Excluding TIF Internal Borrowing)	40							400,000	400,000	911,138	0
Proceeds of Capital Asset Sales	41								0	50,000	6,000
Subtotal-Other Financing Sources (lines 38 thru 40)	42	931,693	160,200	0	985,715	286,297	0	1,115,660	3,479,565	3,839,274	2,164,593
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 42)	43	5,984,235	2,472,481	1,247,011	1,134,665	291,297	0	2,880,835	14,010,524	13,919,367	11,615,127
Beginning Fund Balance July 1	44	3,034,172	427,824	2,966,637	317,682	1,227,428	0	1,976,266	9,950,009	8,838,381	7,885,543
<b>TOTAL REVENUES &amp; BEGIN BALANCE (lines 42+43)</b>	<b>45</b>	<b>9,018,407</b>	<b>2,900,305</b>	<b>4,213,648</b>	<b>1,452,347</b>	<b>1,518,725</b>	<b>0</b>	<b>4,857,101</b>	<b>23,960,533</b>	<b>22,757,748</b>	<b>19,500,670</b>

**CITY OF MAQUOKETA**  
**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	1,509,409	619,846		148,274	0			2,277,529	2,149,446	2,075,847
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	1,509,409	619,846		148,274	0			2,277,529	2,149,446	2,075,847
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			1,247,011					1,247,011	1,651,317	1,698,616
Other City Taxes	6	254,843	505,035		676	0			760,554	699,879	723,117
Licenses & Permits	7	12,365	0					0	12,365	12,365	11,478
Use of Money and Property	8	273,024	0	0	0	5,000	0	2,700	280,724	228,134	167,926
Intergovernmental	9	1,362,916	1,187,400	0	0	0		0	2,550,316	1,748,993	1,517,391
Charges for Fees & Service	10	318,774	0		0	0	0	1,686,130	2,004,904	2,013,774	2,306,089
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	1,321,211	0		0	0		76,345	1,397,556	1,576,185	950,070
Sub-Total Revenues	13	5,052,542	2,312,281	1,247,011	148,950	5,000	0	1,765,175	10,530,959	10,080,093	9,450,534
<b>Other Financing Sources:</b>											
Total Transfers In	14	931,693	160,200	0	985,715	286,297	0	715,660	3,079,565	2,878,136	2,158,593
Proceeds of Debt	15	0	0	0	0	0		400,000	400,000	911,138	0
Proceeds of Capital Asset Sales	16	0	0	0	0	0	0	0	0	50,000	6,000
Total Revenues and Other Sources	17	5,984,235	2,472,481	1,247,011	1,134,665	291,297	0	2,880,835	14,010,524	13,919,367	11,615,127
<b>Expenditures &amp; Other Financing Uses</b>											
Public Safety	18	1,260,229	79,568	0			0		1,339,797	1,378,233	1,203,534
Public Works	19	1,596,746	1,312,912	0			0		2,909,658	2,120,629	2,274,529
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	2,133,265	39,225	0			0		2,172,490	1,789,886	1,214,272
Community and Economic Development	22	158,920	0	122,666			0		281,586	475,473	527,714
General Government	23	474,853	36,453	2,425			0		513,731	521,846	463,028
Debt Service	24	0	0	0	1,134,665		0		1,134,665	1,153,613	1,140,132
Capital Projects	25	0	0	0		375,525	0		375,525	446,919	70,662
Total Government Activities Expenditures	26	5,624,013	1,468,158	125,091	1,134,665	375,525	0		8,727,452	7,886,599	6,893,871
Business Type Proprietary: Enterprise & ISF	27							2,386,125	2,386,125	2,043,004	1,609,825
Total Gov & Bus Type Expenditures	28	5,624,013	1,468,158	125,091	1,134,665	375,525	0	2,386,125	11,113,577	9,929,603	8,503,696
Total Transfers Out	29	433,366	1,171,823	510,032	0	210,200	0	754,144	3,079,565	2,878,136	2,158,593
Total ALL Expenditures/Fund Transfers Out	30	6,057,379	2,639,981	635,123	1,134,665	585,725	0	3,140,269	14,193,142	12,807,739	10,662,289
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-73,144	-167,500	611,888	0	-294,428	0	-259,434	-182,618	1,111,628	952,838
Beginning Fund Balance July 1	33	3,034,172	427,824	2,966,637	317,682	1,227,428	0	1,976,266	9,950,009	8,838,381	7,885,543
Ending Fund Balance June 30	34	2,961,028	260,324	3,578,525	317,682	933,000	0	1,716,832	9,767,391	9,950,009	8,838,381

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

City Name: MAQUOKETA

Fiscal Year  
2014

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?
-1 FIRE STATION	1,600,000	JULY 2007	100,000	48,950	0	148,950		148,950
-2 05 WATER REVENUE NOTE	2,500,000	JUNE 2005	114,000	51,870	4,465	170,335	170,335	0
-3 GO CAPITAL LOAN NOTE/FAMILY DOLLAR	2,500,000	JUNE 2001	0	135,745	500	136,245	136,245	0
-4 02 SEWER REVENUE LOAN	2,500,000	JUNE 2002	80,000	51,660	4,405	136,065	136,065	0
-5 GO CAPITAL LOAN NOTE/S JONES-ADA SIDEWALKS	330,000	OCTOBER 2009	68,000	4,278	0	72,278	72,278	0
-6 2010 SEWER REVENUE BOND/FINE BUBBLE AERATION	138,000	FEBRUARY 2010	5,000	3,090	258	8,348	8,348	0
-7 2011 GO CAPITAL LON NOTES, SERIES 2011A	1,740,000	MARCH 2011	515,000	14,200	500	529,700	529,700	0
-8 STREET LIGHT PROJECT LOAN	252,046		25,205	0	0	25,205	25,205	0
-9 INTERNATIONAL TRUCK LEASE-PURCHASE PAYMENTS	255,897		39,780	3,824	0	43,604	43,604	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
<b>TOTALS</b>			946,985	313,617	10,128	1,270,730	1,121,780	148,950

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

Fiscal Year  
2014

City Name: MAQUOKETA

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
			946,985	313,617	10,128	1,270,730	1,121,780	148,950

## NOTICE OF PUBLIC HEARING BUDGET ESTIMATE

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

City of           **MAQUOKETA**          , Iowa

The City Council will conduct a public hearing on the proposed Budget at           City Hall            
on           03/06/13           at           7:00 p.m.            
(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 . . . . . \$           12.84740            
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.

          563-652-2484            
phone number

          Brian Wagner            
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	2,277,529	2,149,446	2,075,847
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
<b>Net Current Property Taxes</b>	<b>3</b>	<b>2,277,529</b>	<b>2,149,446</b>	<b>2,075,847</b>
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	1,247,011	1,651,317	1,698,616
Other City Taxes	6	760,554	699,879	723,117
Licenses & Permits	7	12,365	12,365	11,478
Use of Money and Property	8	280,724	228,134	167,926
Intergovernmental	9	2,550,316	1,748,993	1,517,391
Charges for Fees & Service	10	2,004,904	2,013,774	2,306,089
Special Assessments	11	0	0	0
Miscellaneous	12	1,397,556	1,576,185	950,070
Other Financing Sources	13	3,479,565	3,839,274	2,164,593
<b>Total Revenues and Other Sources</b>	<b>14</b>	<b>14,010,524</b>	<b>13,919,367</b>	<b>11,615,127</b>
<b>Expenditures &amp; Other Financing Uses</b>				
Public Safety	15	1,339,797	1,378,233	1,203,534
Public Works	16	2,909,658	2,120,629	2,274,529
Health and Social Services	17	0	0	0
Culture and Recreation	18	2,172,490	1,789,886	1,214,272
Community and Economic Development	19	281,586	475,473	527,714
General Government	20	513,731	521,846	463,028
Debt Service	21	1,134,665	1,153,613	1,140,132
Capital Projects	22	375,525	446,919	70,662
<b>Total Government Activities Expenditures</b>	<b>23</b>	<b>8,727,452</b>	<b>7,886,599</b>	<b>6,893,871</b>
Business Type / Enterprises	24	2,386,125	2,043,004	1,609,825
<b>Total ALL Expenditures</b>	<b>25</b>	<b>11,113,577</b>	<b>9,929,603</b>	<b>8,503,696</b>
Transfers Out	26	3,079,565	2,878,136	2,158,593
<b>Total ALL Expenditures/Transfers Out</b>	<b>27</b>	<b>14,193,142</b>	<b>12,807,739</b>	<b>10,662,289</b>
<b>Excess Revenues &amp; Other Sources Over (Under) Expenditures/Transfers Out</b>	<b>28</b>	<b>-182,618</b>	<b>1,111,628</b>	<b>952,838</b>
Beginning Fund Balance July 1	29	9,950,009	8,838,381	7,885,543
<b>Ending Fund Balance June 30</b>	<b>30</b>	<b>9,767,391</b>	<b>9,950,009</b>	<b>8,838,381</b>

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JACKSON COUNTY AUDITOR

IOWA DEPT. OF MANAGEMENT

CITY BUDGET AMENDMENT AND CERTIFICATION RESOLUTION

To the Auditor of JACKSON County, Iowa:

The City Council of MAQUOKETA in said County/Countries met on 05/21/14, 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. 2014-18

A RESOLUTION AMENDING THE CURRENT BUDGET FOR THE FISCAL YEAR ENDING JUNE 30 2014 (AS AMENDED LAST ON .)

Be it Resolved by the Council of the City of MAQUOKETA

Section 1. Following notice published 05/10/14

and the public hearing held, 05/21/14 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 (Taxes, Licenses, etc.) and Expenditures & Other Financing Uses (Public Safety, Public Works, etc.).

Signature of Brian Wagner, City Clerk/Finance Officer. Passed this 21 day of May/2014.

Signature of Mayor.