

# 90-868

## Adoption of Budget and Certification of City Taxes

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

The City of: OTTUMWA County Name: WAPELLO Date Budget Adopted: 03/05/13  
(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.

County Auditor Date Stamp		641-683-0622 Telephone Number	_____ Signature	
<b>January 1, 2012 Property Valuations</b>				
		With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	2a	<b>630,134,013</b>	<b>611,331,313</b>	25,023
<b>Debt Service Value</b>	3a	<b>644,367,094</b>	<b>625,564,394</b>	
Ag Land	4a	<b>1,138,064</b>		

Code		Dollar	Purpose	(A)	(B)	(C)
Sec.	Limit			Request with Utility Replacement	Property Taxes Levied	Rate
384.1	8.10000		Regular General levy	5,104,086	4,951,784	8.10000
-384			Non-Voted Other Permissible Levies			
12(8)	0.67500		Contract for use of Bridge		0	0.00000
12(10)	0.95000		Opr & Maint publicly owned Transit	447,395	434,045	0.71000
12(11)	Amt Nec		Rent, Ins. Maint of Civic Center		0	0.00000
12(12)	0.13500		Opr & Maint of City owned Civic Center	85,068	82,530	0.13500
12(13)	0.06750		Planning a Sanitary Disposal Project		0	0.00000
12(14)	0.27000		Aviation Authority (under sec.330A.15)		0	0.00000
12(16)	0.06750		Levee Impr. fund in special charter city		0	0.00000
12(18)	Amt Nec		Liability, property & self insurance costs	359,176	348,459	0.57000
12(22)	Amt Nec		Support of a Local Emerg.Mgmt.Comm.		0	0.00000
-384			Voted Other Permissible Levies			
12(1)	0.13500		Instrumental/Vocal Music Groups		0	0.00000
12(2)	0.81000		Memorial Building		0	0.00000
12(3)	0.13500		Symphony Orchestra		0	0.00000
12(4)	0.27000		Cultural & Scientific Facilities		0	0.00000
12(5)	As Voted		County Bridge		0	0.00000
12(6)	1.35000		Missi or Missouri River Bridge Const.		0	0.00000
12(9)	0.03375		Aid to a Transit Company		0	0.00000
12(17)	0.20500		Maintain Institution received by gift/devise		0	0.00000
12(19)	1.00000		City Emergency Medical District		0	0.00000
12(21)	0.27000		Support Public Library	170,136	165,059	0.27000
28E.22	1.50000		Unified Law Enforcement		0	0.00000
<b>Total General Fund Regular Levies (5 thru 24)</b>				<b>6,165,861</b>	<b>5,981,877</b>	
384.1	3.00375		Ag Land	3,418	3,418	3.00375
<b>Total General Fund Tax Levies (25 + 26)</b>				<b>6,169,279</b>	<b>5,985,295</b>	Do Not Add
Special Revenue Levies						
384.8	0.27000		Emergency (if general fund at levy limit)	170,136	165,059	0.27000
384.6	Amt Nec		Police & Fire Retirement	1,161,062	1,126,417	1.84256
	Amt Nec		FICA & IPERS (if general fund at levy limit)	690,265	669,668	1.09543
Rules	Amt Nec		Other Employee Benefits	2,593,216	2,515,836	4.11534
<b>Total Employee Benefit Levies (29,30,31)</b>				<b>4,444,543</b>	<b>4,311,921</b>	7.05333
<b>Sub Total Special Revenue Levies (28+32)</b>				<b>4,614,679</b>	<b>4,476,980</b>	
Valuation						
386	As Req		With Gas & Elec			
			Without Gas & Elec			
	SSMID 1 (A)	(B)			0	0.00000
	SSMID 2 (A)	(B)			0	0.00000
	SSMID 3 (A)	(B)			0	0.00000
	SSMID 4 (A)	(B)			0	0.00000
	SSMID 5 (A)	(B)			0	0.00000
	SSMID 6 (A)	(B)			0	0.00000
	SSMID 7 (A)	(B)			0	0.00000
<b>Total SSMID</b>				<b>0</b>	<b>0</b>	Do Not Add
<b>Total Special Revenue Levies</b>				<b>4,614,679</b>	<b>4,476,980</b>	
384.4	Amt Nec		<b>Debt Service Levy 76.10(6)</b>	<b>2,058,977</b>	<b>1,998,897</b>	<b>3.19535</b>
384.7	0.67500		<b>Capital Projects (Capital Improv. Reserve)</b>		<b>0</b>	<b>0.00000</b>
<b>Total Property Taxes (27+39+40+41)</b>				<b>12,842,935</b>	<b>12,461,172</b>	<b>20.30368</b>

**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 **OTTUMWA**

		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	2,910,550	8,484,547	20,891	315,684	4,837,607	783,361	17,352,640	7,954,461	25,307,101
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	13,349,579	15,844,135	3,842,080	8,283,155	4,743,023	27,984	46,089,956	25,589,791	71,679,747
Actual Expenditures Except End Bal (pg 12, line 259) *	3	13,360,722	15,248,867	2,949,567	8,322,943	6,819,744	12,115	46,713,958	24,330,061	71,044,019
Ending Fund Balance June 30 (pg 12, line 270) *	4	2,899,407	9,079,815	913,404	275,896	2,760,886	799,230	16,728,638	9,214,191	25,942,829
(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	2,899,407	9,079,815	913,404	275,896	2,760,886	799,230	16,728,638	9,214,191	25,942,829
Re-Est Revenues	6	14,528,581	19,557,186	3,130,561	11,313,931	24,132,416	26,600	72,689,275	18,475,763	91,165,038
Re-Est Expenditures	7	14,420,710	20,111,636	4,080,812	11,245,365	13,869,682	10,600	63,738,805	17,673,750	81,412,555
Ending Fund Balance	8	3,007,278	8,525,365	-36,847	344,462	13,023,620	815,230	25,679,108	10,016,204	35,695,312
(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	3,007,278	8,525,365	-36,847	344,462	13,023,620	815,230	25,679,108	10,016,204	35,695,312
Revenues	10	15,030,740	16,712,108	709,102	4,836,099	10,964,400	27,500	48,279,949	16,887,575	65,167,524
Expenditures	11	15,058,683	17,830,990	705,258	4,836,099	22,276,758	11,500	60,719,288	18,665,322	79,384,610
Ending Fund Balance	12	2,979,335	7,406,483	-33,003	344,462	1,711,262	831,230	13,239,769	8,238,457	21,478,226

\* 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 OTTUMWA

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.	<input type="text" value="0"/>	<u>0</u>
2 <u>Support of a Local Emerg.Mgmt.Comm.</u>	<u>0</u>	<u>0</u>
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	4,529,854	70,810						4,600,664	4,634,652	4,473,565
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4	18,724							18,724	18,724	143,556
Fire Department	5	2,878,197	217,309						3,095,506	2,953,332	2,709,275
Ambulance	6								0	0	0
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	0	124,996
Animal Control	9	22,590							22,590	49,269	39,540
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	7,449,365	288,119	0			0		7,737,484	7,655,977	7,490,932
<b>PUBLIC WORKS</b>											
Roads, Bridges, & Sidewalks	12	409,799	2,363,287						2,773,086	2,742,376	1,451,060
Parking - Meter and Off-Street	13	16,400							16,400	16,000	14,421
Street Lighting	14		397,889						397,889	397,889	357,885
Traffic Control and Safety	15		543,557						543,557	551,208	511,479
Snow Removal	16		316,283						316,283	317,225	120,243
Highway Engineering	17								0	0	257,550
Street Cleaning	18		257,964						257,964	225,220	165,906
Airport (if not Enterprise)	19		877,054						877,054	1,063,017	1,094,627
Garbage (if not Enterprise)	20	1,706,614							1,706,614	1,556,090	1,673,136
Other Public Works	21		717,508						717,508	718,266	895,733
TOTAL (lines 12 - 21)	22	2,132,813	5,473,542	0			0		7,606,355	7,587,291	6,542,040
<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	549,348							549,348	510,457	483,469
Water, Air, and Mosquito Control	27								0	0	0
Community Mental Health	28								0	0	0
Other Health and Social Services	29	865	109,600						110,465	277,412	106,991
TOTAL (lines 23 - 29)	30	550,213	109,600	0			0		659,813	787,869	590,460
<b>CULTURE &amp; RECREATION</b>											
Library Services	31		799,962						799,962	749,568	775,415
Museum, Band and Theater	32	9,200							9,200	9,200	8,813
Parks	33	754,485	33,000						787,485	804,516	762,785
Recreation	34	470,229							470,229	466,697	459,673
Cemetery	35		343,525						343,525	355,966	315,541
Community Center, Zoo, & Marina	36								0	0	0
Other Culture and Recreation	37								0	59,366	0
TOTAL (lines 31 - 37)	38	1,233,914	1,176,487	0			0		2,410,401	2,445,313	2,322,227

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	101,704
Economic Development	40		135,660		55,500					191,160	1,193,105	533,985
Housing and Urban Renewal	41			1,380,000						1,380,000	1,609,754	0
Planning & Zoning	42		295,981							295,981	282,663	0
Other Com & Econ Development	43									0	8,500	118,748
TOTAL (lines 39 - 44)	45		431,641	1,380,000	55,500			0		1,867,141	3,094,022	754,437
<b>GENERAL GOVERNMENT</b>												
Mayor, Council, & City Manager	46		539,678							539,678	524,420	487,876
Clerk, Treasurer, & Finance Adm.	47		631,144							631,144	590,930	559,509
Elections	48									0	0	0
Legal Services & City Attorney	49									0	0	0
City Hall & General Buildings	50		81,200							81,200	81,200	80,895
Tort Liability	51			372,792						372,792	367,268	314,460
Other General Government	52			1,119,500						1,119,500	1,094,500	912,472
TOTAL (lines 46 - 52)	53		1,252,022	1,492,292	0			0		2,744,314	2,658,318	2,355,212
<b>DEBT SERVICE</b>	54					4,836,099				4,836,099	11,245,365	8,322,943
Gov Capital Projects	55			175,000			18,381,758			18,556,758	13,422,350	7,003,731
TIF Capital Projects	56						3,895,000			3,895,000	799,000	1,276,978
<b>TOTAL CAPITAL PROJECTS</b>	57		0	175,000	0		22,276,758	0		22,451,758	14,221,350	8,280,709
<b>TOTAL Government Activities Expenditures</b> <i>(lines 11+22+30+38+45+53+54+57)</i>	58		13,049,968	10,095,040	55,500	4,836,099	22,276,758	0		50,313,365	49,695,505	36,658,960
<b>BUSINESS TYPE ACTIVITIES</b>												
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>												
Water Utility	59									0	0	0
Sewer Utility	60								3,358,594	3,358,594	3,279,936	4,803,029
Electric Utility	61									0	0	0
Gas Utility	62									0	0	0
Airport	63									0	0	0
Landfill/Garbage	64								1,697,805	1,697,805	1,687,034	1,806,225
Transit	65								2,574,177	2,574,177	2,535,543	2,768,593
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								4,751,495	4,751,495	4,224,071	4,369,742
Enterprise DEBT SERVICE	70								1,585,519	1,585,519	1,732,938	5,618,414
Enterprise CAPITAL PROJECTS	71								3,150,819	3,150,819	2,651,811	0
Enterprise TIF CAPITAL PROJECTS	72									0	0	0
<b>TOTAL Business Type Expenditures (lines 59 - 73)</b>	73								17,118,409	17,118,409	16,111,333	19,366,003
<b>TOTAL ALL EXPENDITURES (lines 58+74)</b>	74		13,049,968	10,095,040	55,500	4,836,099	22,276,758	0	17,118,409	67,431,774	65,806,838	56,024,963
Regular Transfers Out	75		1,982,963	7,733,170				11,500	1,546,913	11,274,546	12,268,898	13,206,831
Internal TIF Loan / Repayment Transfers Out	76		25,752	2,780	649,758					678,290	3,336,819	1,812,225
<b>Total ALL Transfers Out</b>	77		2,008,715	7,735,950	649,758	0	0	11,500	1,546,913	11,952,836	15,605,717	15,019,056
<b>Total Expenditures &amp; Fund Transfers Out (lines 75+78)</b>	78		15,058,683	17,830,990	705,258	4,836,099	22,276,758	11,500	18,665,322	79,384,610	81,412,555	71,044,019
<b>Ending Fund Balance June 30</b>	79		2,979,335	7,406,483	-33,003	344,462	1,711,262	831,230	8,238,457	21,478,226	35,695,312	25,942,829

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	5,985,295	4,476,980		1,998,897	0			12,461,172	12,323,399	11,621,543
Less: Uncollected Property Taxes - Levy Year	2	30,000							30,000	30,000	214,304
<b>Net Current Property Taxes (line 1 minus line 2)</b>	<b>3</b>	<b>5,955,295</b>	<b>4,476,980</b>		<b>1,998,897</b>	<b>0</b>			<b>12,431,172</b>	<b>12,293,399</b>	<b>11,407,239</b>
Delinquent Property Taxes	4								0	0	18,334
TIF Revenues	5			680,570					680,570	709,784	1,039,292
<b>Other City Taxes:</b>											
Utility Tax Replacement Excise Taxes	6	183,984	137,699		60,080	0			381,763	394,476	364,839
Utility franchise tax (Iowa Code Chapter 364.2)	7	270,000							270,000	280,000	270,735
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	335,000							335,000	330,000	318,837
Other Local Option Taxes	12		3,100,000						3,100,000	3,100,000	3,060,933
Subtotal - Other City Taxes (lines 6 thru 12)	13	788,984	3,237,699		60,080	0			4,086,763	4,104,476	4,015,344
Licenses & Permits	14	253,859							253,859	233,575	362,073
Use of Money & Property	15	122,800	425,913			11,500	11,500	51,900	623,613	634,884	728,481
<b>Intergovernmental:</b>											
Federal Grants & Reimbursements	16	299,866	417,000			8,201,050		839,123	9,757,039	16,080,417	3,039,585
Road Use Taxes	17		2,364,674						2,364,674	2,277,093	2,373,459
Other State Grants & Reimbursements	18	38,000	188,209					470,000	696,209	3,491,159	2,029,737
Local Grants & Reimbursements	19	275,000	123,600					22,500	421,100	497,100	398,936
Subtotal - Intergovernmental (lines 16 thru 19)	20	612,866	3,093,483	0	0	8,201,050		1,331,623	13,239,022	22,345,769	7,841,717
<b>Charges for Fees &amp; Service:</b>											
Water Utility	21								0	0	0
Sewer Utility	22							5,950,000	5,950,000	5,830,000	5,888,516
Electric Utility	23								0	0	0
Gas Utility	24								0	0	0
Parking	25	71,000							71,000	71,000	20,028
Airport	26		417,000						417,000	470,492	544,176
Landfill/Garbage	27	1,812,960						2,394,648	4,207,608	4,020,461	4,228,817
Hospital	28								0	0	0
Transit	29							890,000	890,000	976,000	966,307
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	1,646,936	1,191,944					3,691,037	6,529,917	6,557,522	5,810,324
Subtotal - Charges for Service (lines 21 thru 33)	34	3,530,896	1,608,944		0	0	0	12,925,685	18,065,525	17,925,475	17,458,168
Special Assessments	35	49,000				1,000			50,000	46,000	30,437
Miscellaneous	36	353,000	625,400				16,000	289,764	1,284,164	1,719,701	2,061,483
<b>Other Financing Sources:</b>											
Regular Operating Transfers In	37	3,338,821	3,240,909		2,261,213	145,000		2,288,603	11,274,546	12,268,898	13,206,831
Internal TIF Loan Transfers In	38	25,219	2,780	28,532	515,909	105,850			678,290	3,336,819	1,812,225
<b>Subtotal ALL Operating Transfers In</b>	<b>39</b>	<b>3,364,040</b>	<b>3,243,689</b>	<b>28,532</b>	<b>2,777,122</b>	<b>250,850</b>	<b>0</b>	<b>2,288,603</b>	<b>11,952,836</b>	<b>15,605,717</b>	<b>15,019,056</b>
Proceeds of Debt (Excluding TIF Internal Borrowing)	40					2,500,000			2,500,000	15,546,258	11,682,518
Proceeds of Capital Asset Sales	41								0	0	15,605
<b>Subtotal-Other Financing Sources (lines 38 thru 40)</b>	<b>42</b>	<b>3,364,040</b>	<b>3,243,689</b>	<b>28,532</b>	<b>2,777,122</b>	<b>2,750,850</b>	<b>0</b>	<b>2,288,603</b>	<b>14,452,836</b>	<b>31,151,975</b>	<b>26,717,179</b>
<b>Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, &amp; 42)</b>	<b>43</b>	<b>15,030,740</b>	<b>16,712,108</b>	<b>709,102</b>	<b>4,836,099</b>	<b>10,964,400</b>	<b>27,500</b>	<b>16,887,575</b>	<b>65,167,524</b>	<b>91,165,038</b>	<b>71,679,747</b>
Beginning Fund Balance July 1	44	3,007,278	8,525,365	-36,847	344,462	13,023,620	815,230	10,016,204	35,695,312	25,942,829	25,307,101
<b>TOTAL REVENUES &amp; BEGIN BALANCE (lines 42+43)</b>	<b>45</b>	<b>18,038,018</b>	<b>25,237,473</b>	<b>672,255</b>	<b>5,180,561</b>	<b>23,988,020</b>	<b>842,730</b>	<b>26,903,779</b>	<b>100,862,836</b>	<b>117,107,867</b>	<b>96,986,848</b>

**CITY OF OTTUMWA**  
**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	5,985,295	4,476,980		1,998,897	0			12,461,172	12,323,399	11,621,543
Less: Uncollected Property Taxes-Levy Year	2	30,000	0		0	0			30,000	30,000	214,304
Net Current Property Taxes	3	5,955,295	4,476,980		1,998,897	0			12,431,172	12,293,399	11,407,239
Delinquent Property Taxes	4	0	0		0	0			0	0	18,334
TIF Revenues	5			680,570					680,570	709,784	1,039,292
Other City Taxes	6	788,984	3,237,699		60,080	0			4,086,763	4,104,476	4,015,344
Licenses & Permits	7	253,859	0					0	253,859	233,575	362,073
Use of Money and Property	8	122,800	425,913	0	0	11,500	11,500	51,900	623,613	634,884	728,481
Intergovernmental	9	612,866	3,093,483	0	0	8,201,050		1,331,623	13,239,022	22,345,769	7,841,717
Charges for Fees & Service	10	3,530,896	1,608,944		0	0	0	12,925,685	18,065,525	17,925,475	17,458,168
Special Assessments	11	49,000	0		0	1,000		0	50,000	46,000	30,437
Miscellaneous	12	353,000	625,400		0	0	16,000	289,764	1,284,164	1,719,701	2,061,483
Sub-Total Revenues	13	11,666,700	13,468,419	680,570	2,058,977	8,213,550	27,500	14,598,972	50,714,688	60,013,063	44,962,568
<b>Other Financing Sources:</b>											
<b>Total Transfers In</b>	14	3,364,040	3,243,689	28,532	2,777,122	250,850	0	2,288,603	11,952,836	15,605,717	15,019,056
Proceeds of Debt	15	0	0	0	0	2,500,000		0	2,500,000	15,546,258	11,682,518
Proceeds of Capital Asset Sales	16	0	0	0	0	0	0	0	0	0	15,605
<b>Total Revenues and Other Sources</b>	17	15,030,740	16,712,108	709,102	4,836,099	10,964,400	27,500	16,887,575	65,167,524	91,165,038	71,679,747
<b>Expenditures &amp; Other Financing Uses</b>											
Public Safety	18	7,449,365	288,119	0			0		7,737,484	7,655,977	7,490,932
Public Works	19	2,132,813	5,473,542	0			0		7,606,355	7,587,291	6,542,040
Health and Social Services	20	550,213	109,600	0			0		659,813	787,869	590,460
Culture and Recreation	21	1,233,914	1,176,487	0			0		2,410,401	2,445,313	2,322,227
Community and Economic Development	22	431,641	1,380,000	55,500			0		1,867,141	3,094,022	754,437
General Government	23	1,252,022	1,492,292	0			0		2,744,314	2,658,318	2,355,212
Debt Service	24	0	0	0	4,836,099		0		4,836,099	11,245,365	8,322,943
Capital Projects	25	0	175,000	0		22,276,758		0	22,451,758	14,221,350	8,280,709
<b>Total Government Activities Expenditures</b>	26	13,049,968	10,095,040	55,500	4,836,099	22,276,758	0		50,313,365	49,695,505	36,658,960
Business Type Proprietary: Enterprise & ISF	27							17,118,409	17,118,409	16,111,333	19,366,003
<b>Total Gov &amp; Bus Type Expenditures</b>	28	13,049,968	10,095,040	55,500	4,836,099	22,276,758	0	17,118,409	67,431,774	65,806,838	56,024,963
<b>Total Transfers Out</b>	29	2,008,715	7,735,950	649,758	0	0	11,500	1,546,913	11,952,836	15,605,717	15,019,056
<b>Total ALL Expenditures/Fund Transfers Out</b>	30	15,058,683	17,830,990	705,258	4,836,099	22,276,758	11,500	18,665,322	79,384,610	81,412,555	71,044,019
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31										
	32	-27,943	-1,118,882	3,844	0	-11,312,358	16,000	-1,777,747	-14,217,086	9,752,483	635,728
<b>Beginning Fund Balance July 1</b>	33	3,007,278	8,525,365	-36,847	344,462	13,023,620	815,230	10,016,204	35,695,312	25,942,829	25,307,101
<b>Ending Fund Balance June 30</b>	34	2,979,335	7,406,483	-33,003	344,462	1,711,262	831,230	8,238,457	21,478,226	35,695,312	25,942,829

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

City Name: OTTUMWA

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 2011 CIP	3,074,458		300,000	6,000	500	306,500		306,500
-2 SERIES 2012C	1,410,000	11-26-12	690,000	21,200	500	711,700	479,287	232,413
-3 SERIES 2012B	1,280,000	11-26-12	325,000	20,000	500	345,500		345,500
-4 2013 CIP	5,230,000	3-5-13	1,075,000	76,596	500	1,152,096	28,532	1,123,564
-5 SERIES 2010 REFUNDING	4,640,000		1,190,000	23,800	500	1,214,300	1,214,300	0
-6 SERIES 2012D	2,880,000	11-26-12	475,000	72,650	500	548,150	548,150	0
-7 2012 REFUNDING	4,035,000		340,000	71,650	500	412,150	361,150	51,000
-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			4,395,000	291,896	3,500	4,690,396	2,631,419	2,058,977

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

Fiscal Year  
2014

City Name: OTTUMWA

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
			4,395,000	291,896	3,500	4,690,396	2,631,419	2,058,977

## NOTICE OF PUBLIC HEARING BUDGET ESTIMATE

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

City of OTTUMWA, Iowa

The City Council will conduct a public hearing on the proposed Budget at CITY HALL  
on 03/05/13 at 6:30PM  
*(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 . . . . . \$ 20.30368

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.

641-683-0622  
phone number

ROBERT P JAY  
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	12,461,172	12,323,399	11,621,543
Less: Uncollected Property Taxes-Levy Year	2	30,000	30,000	214,304
<b>Net Current Property Taxes</b>	<b>3</b>	<b>12,431,172</b>	<b>12,293,399</b>	<b>11,407,239</b>
Delinquent Property Taxes	4	0	0	18,334
TIF Revenues	5	680,570	709,784	1,039,292
Other City Taxes	6	4,086,763	4,104,476	4,015,344
Licenses & Permits	7	253,859	233,575	362,073
Use of Money and Property	8	623,613	634,884	728,481
Intergovernmental	9	13,239,022	22,345,769	7,841,717
Charges for Fees & Service	10	18,065,525	17,925,475	17,458,168
Special Assessments	11	50,000	46,000	30,437
Miscellaneous	12	1,284,164	1,719,701	2,061,483
Other Financing Sources	13	14,452,836	31,151,975	26,717,179
<b>Total Revenues and Other Sources</b>	<b>14</b>	<b>65,167,524</b>	<b>91,165,038</b>	<b>71,679,747</b>
<b>Expenditures &amp; Other Financing Uses</b>				
Public Safety	15	7,737,484	7,655,977	7,490,932
Public Works	16	7,606,355	7,587,291	6,542,040
Health and Social Services	17	659,813	787,869	590,460
Culture and Recreation	18	2,410,401	2,445,313	2,322,227
Community and Economic Development	19	1,867,141	3,094,022	754,437
General Government	20	2,744,314	2,658,318	2,355,212
Debt Service	21	4,836,099	11,245,365	8,322,943
Capital Projects	22	22,451,758	14,221,350	8,280,709
<b>Total Government Activities Expenditures</b>	<b>23</b>	<b>50,313,365</b>	<b>49,695,505</b>	<b>36,658,960</b>
Business Type / Enterprises	24	17,118,409	16,111,333	19,366,003
<b>Total ALL Expenditures</b>	<b>25</b>	<b>67,431,774</b>	<b>65,806,838</b>	<b>56,024,963</b>
Transfers Out	26	11,952,836	15,605,717	15,019,056
<b>Total ALL Expenditures/Transfers Out</b>	<b>27</b>	<b>79,384,610</b>	<b>81,412,555</b>	<b>71,044,019</b>
<b>Excess Revenues &amp; Other Sources Over (Under) Expenditures/Transfers Out</b>	<b>28</b>	<b>-14,217,086</b>	<b>9,752,483</b>	<b>635,728</b>
Beginning Fund Balance July 1	29	35,695,312	25,942,829	25,307,101
<b>Ending Fund Balance June 30</b>	<b>30</b>	<b>21,478,226</b>	<b>35,695,312</b>	<b>25,942,829</b>

RECEIVED

90-868

MAY 27 2014

IOWA DEPT. OF MANAGEMENT

CITY BUDGET AMENDMENT AND CERTIFICATION RESOLUTION

To the Auditor of WAPELLO County, Iowa:

The City Council of OTTUMWA in said County/Countries met on MAY 06, 2014, 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. 94-2014

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

Be it Resolved by the Council of the City of OTTUMWA

Section 1. Following notice published and the public hearing held, MAY 06, 2014 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.

WAPELLO COUNTY AUDITOR 2014 MAY 21 AM 8:17

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.

Signature of City Clerk/Finance Officer

Passed this 6th day of May 2014

Signature of Mayor