

70-652

Adoption of Budget and Certification of City Taxes

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

The City of: Fruitland County Name: MUSCATINE Date Budget Adopted: 3/11/2014
(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.

	563-264-1748 <small>Telephone Number</small>		_____ <small>Signature</small>
	January 1, 2013 Property Valuations		
	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	2a <u>26,534,348</u>	2b <u>25,799,470</u>	977
DEBT SERVICE	3a _____	3b _____	
Ag Land	4a <u>424,675</u>		

		(A)		(B)		(C)	
Code	Dollar	Request with	Property Taxes	Levied	Rate	Rate	Rate
Sec.	Limit	Utility Replacement	Levied	Levied	Rate	Rate	Rate
384.1	8.10000	Regular General Levy	5	130,726	127,105	43	4.92667
Non-Voted Other Permissible Levies							
12(8)	0.67500	Contract for use of Bridge	6		0	44	0
12(10)	0.95000	Opr & Maint publicly owned Transit	7		0	45	0
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center	8		0	46	0
12(12)	0.13500	Opr & Maint of City owned Civic Center	9		0	47	0
12(13)	0.06750	Planning a Sanitary Disposal Project	10		0	48	0
12(14)	0.27000	Aviation Authority (under sec.330A.15)	11		0	49	0
12(16)	0.06750	Levee Impr. fund in special charter city	13		0	51	0
12(18)	Amt Nec	Liability, property & self insurance costs	14		0	52	0
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462		0	465	0
Voted Other Permissible Levies							
12(1)	0.13500	Instrumental/Vocal Music Groups	15		0	53	0
12(2)	0.81000	Memorial Building	16		0	54	0
12(3)	0.13500	Symphony Orchestra	17		0	55	0
12(4)	0.27000	Cultural & Scientific Facilities	18		0	56	0
12(5)	As Voted	County Bridge	19		0	57	0
12(6)	1.35000	Missi or Missouri River Bridge Const.	20		0	58	0
12(9)	0.03375	Aid to a Transit Company	21		0	59	0
12(17)	0.20500	Maintain Institution received by gift/devise	22		0	60	0
12(19)	1.00000	City Emergency Medical District	463		0	466	0
12(21)	0.27000	Support Public Library	23		0	61	0
28E.22	1.50000	Unified Law Enforcement	24		0	62	0
Total General Fund Regular Levies (5 thru 24)			25	130,726	127,105		
384.1	3.00375	Ag Land	26	1,276	1,276	63	3.00375
Total General Fund Tax Levies (25 + 26)			27	132,002	128,381		Do Not Add
Special Revenue Levies							
384.8	0.27000	Emergency (if general fund at levy limit)	28		0	64	0
384.6	Amt Nec	Police & Fire Retirement	29		0		0
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30		Not at 8.10 Limit		Not at 8.10 Limit
Rules	Amt Nec	Other Employee Benefits	31		0		0
Total Employee Benefit Levies (29,30,31)			32	0	0	65	0.00000
Sub Total Special Revenue Levies (28+32)			33	0	0		
Valuation							
386	As Req	With Gas & Elec	Without Gas & Elec				
	SSMID 1 (A)	(B)		34	0	66	0
	SSMID 2 (A)	(B)		35	0	67	0
	SSMID 3 (A)	(B)		36	0	68	0
	SSMID 4 (A)	(B)		37	0	69	0
	SSMID 5 (A)	(B)		555	0	565	0
	SSMID 6 (A)	(B)		556	0	566	0
	SSMID 7 (A)	(B)		1177	0		0
Total SSMID			38	0	0		Do Not Add
Total Special Revenue Levies			39	0	0		
384.4	Amt Nec	Debt Service Levy 76.10(6)	40	0	0	70	0
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41		0	71	0
Total Property Taxes (27+39+40+41)			42	132,002	128,381	72	4.92667

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 **Fruitland**

		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	99,892	659,455					759,347		759,347	
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	260,300	189,643					449,943		449,943	
Actual Expenditures Except End Bal (pg 12, line 259) *	3	242,338	110,842					353,180		353,180	
Ending Fund Balance June 30 (pg 12, line 261) *	4	117,854	738,256	0	0	0	0	856,110	0	856,110	
(2)											
** Re-Estimated FY 2014											
Beginning Fund Balance	5	117,854	738,256	0	0	0	0	856,110	0	856,110	
Re-Est Revenues	6	267,653	174,281	0	0	0	0	441,934	0	441,934	
Re-Est Expenditures	7	239,123	143,957	0	0	0	0	383,080	0	383,080	
Ending Fund Balance	8	146,384	768,580	0	0	0	0	914,964	0	914,964	
(3)											
** Budget FY 2015											
Beginning Fund Balance	9	146,384	768,580	0	0	0	0	914,964	0	914,964	
Revenues	10	247,088	191,346	0	0	0	0	438,434	0	438,434	
Expenditures	11	243,432	176,814	0	0	0	0	420,246	0	420,246	
Ending Fund Balance	12	150,040	783,112	0	0	0	0	933,152	0	933,152	

* 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.

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	40,678	6,000						46,678	45,540	44,257
Jail	2								0	0	0
Emergency Management	3		2,543						2,543	990	949
Flood Control	4								0	0	0
Fire Department	5		26,000						26,000	32,035	19,965
Ambulance	6								0	0	0
Building Inspections	7	180							180	180	490
Miscellaneous Protective Services	8								0	0	0
Animal Control	9								0	0	0
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	40,858	34,543	0			0		75,401	78,745	65,661
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12		69,000						69,000	51,632	32,850
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		19,000						19,000	17,500	14,689
Traffic Control and Safety	15		1,000						1,000	1,000	0
Snow Removal	16		8,465						8,465	7,900	3,347
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	85,035							85,035	85,400	87,378
Other Public Works	21	12,122	28,632						40,754	21,474	43,046
TOTAL (lines 12 - 21)	22	97,157	126,097	0			0		223,254	184,906	181,310
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								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
CULTURE & RECREATION											
Library Services	31	2,784							2,784	2,717	2,640
Museum, Band and Theater	32								0	0	0
Parks	33	3,249	11,174						14,423	16,400	14,006
Recreation	34								0	0	0
Cemetery	35	600							600	1,200	0
Community Center, Zoo, & Marina	36	13,597	1,000						14,597	13,650	9,230
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	20,230	12,174	0			0		32,404	33,967	25,876

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	825								825	825	825
Other Com & Econ Development	43									0	0	0
TOTAL (lines 39 - 44)	45	825	0	0	0	0	0	0	0	825	825	825
GENERAL GOVERNMENT												
Mayor, Council, & City Manager	46	2,400								2,400	2,400	2,400
Clerk, Treasurer, & Finance Adm.	47	33,488								33,488	30,800	29,161
Elections	48	1,000								1,000	991	0
Legal Services & City Attorney	49	2,000								2,000	2,000	2,304
City Hall & General Buildings	50	4,270	1,500							5,770	6,440	3,293
Tort Liability	51	11,600	2,500							14,100	14,100	14,621
Other General Government	52	29,604								29,604	27,906	27,729
TOTAL (lines 46 - 52)	53	84,362	4,000	0	0	0	0	0	0	88,362	84,637	79,508
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	0	0	0
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58	243,432	176,814	0	0	0	0	0	0	420,246	383,080	353,180
BUSINESS TYPE ACTIVITIES Proprietary: Enterprise & Budgeted ISF												
Water Utility	59									0	0	0
Sewer Utility	60									0	0	0
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	0	0
TOTAL ALL EXPENDITURES (lines 58+74)	74	243,432	176,814	0	0	0	0	0	0	420,246	383,080	353,180
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	0
Total Expenditures & Fund Transfers Out (lines 75+76)	78	243,432	176,814	0	0	0	0	0	0	420,246	383,080	353,180
Ending Fund Balance June 30	79	150,040	783,112	0	0	0	0	0	0	933,152	914,964	856,110

* 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											
	1	128,381	0		0	0			128,381	131,002	125,923
	2								0	0	0
	3	128,381	0		0	0			128,381	131,002	125,923
	4								0	0	0
	5								0	0	0
Other City Taxes:											
	6	3,621	0		0	0			3,621	3,562	3,605
	7	7,700							7,700	7,700	7,598
	8								0	0	0
	9								0	0	0
	10								0	0	0
	11								0	0	0
	12		89,435						89,435	80,000	89,136
	13	11,321	89,435		0	0			100,756	91,262	100,339
	14	390							390	1,390	622
	15	13,520	7,630						21,150	22,450	24,397
Intergovernmental:											
	16								0	0	0
	17		94,281						94,281	94,281	93,563
	18	0	0	0	0	0		0	0	0	0
	19								0	0	0
	20	0	94,281	0	0	0		0	94,281	94,281	93,563
Charges for Fees & Service:											
	21								0	0	0
	22								0	0	0
	23								0	0	0
	24								0	0	0
	25								0	0	0
	26								0	0	0
	27	88,176							88,176	86,592	90,222
	28								0	0	0
	29								0	0	0
	30								0	0	0
	31								0	0	0
	32								0	0	0
	33								0	9,000	0
	34	88,176	0		0	0	0	0	88,176	95,592	90,222
	35								0	0	0
	36	5,300							5,300	5,957	14,877
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
	43	247,088	191,346	0	0	0	0	0	438,434	441,934	449,943
	44	146,384	768,580	0	0	0	0	0	914,964	856,110	759,347
	45	393,472	959,926	0	0	0	0	0	1,353,398	1,298,044	1,209,290

ADOPTED BUDGET SUMMARY

YEAR ENDED JUNE 30, 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	128,381	0		0	0			128,381	131,002	125,923
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	128,381	0		0	0			128,381	131,002	125,923
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	11,321	89,435		0	0			100,756	91,262	100,339
Licenses & Permits	7	390	0					0	390	1,390	622
Use of Money and Property	8	13,520	7,630	0	0	0	0	0	21,150	22,450	24,397
Intergovernmental	9	0	94,281	0	0	0		0	94,281	94,281	93,563
Charges for Fees & Service	10	88,176	0		0	0	0	0	88,176	95,592	90,222
Special Assessments	11	0			0	0			0	0	0
Miscellaneous	12	5,300	0		0	0	0	0	5,300	5,957	14,877
Sub-Total Revenues	13	247,088	191,346	0	0	0	0	0	438,434	441,934	449,943
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
Proceeds of Capital Asset Sales	16	0	0	0	0	0	0	0	0	0	0
Total Revenues and Other Sources	17	247,088	191,346	0	0	0	0	0	438,434	441,934	449,943
Expenditures & Other Financing Uses											
Public Safety	18	40,858	34,543	0			0		75,401	78,745	65,661
Public Works	19	97,157	126,097	0			0		223,254	184,906	181,310
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	20,230	12,174	0			0		32,404	33,967	25,876
Community and Economic Development	22	825	0	0			0		825	825	825
General Government	23	84,362	4,000	0			0		88,362	84,637	79,508
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	243,432	176,814	0	0	0	0	0	420,246	383,080	353,180
Business Type Proprietary: Enterprise & ISF	27							0	0	0	0
Total Gov & Bus Type Expenditures	28	243,432	176,814	0	0	0	0	0	420,246	383,080	353,180
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	243,432	176,814	0	0	0	0	0	420,246	383,080	353,180
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31										
	32	3,656	14,532	0	0	0	0	0	18,188	58,854	96,763
Beginning Fund Balance July 1	33	146,384	768,580	0	0	0	0	0	914,964	856,110	759,347
Ending Fund Balance June 30	34	150,040	783,112	0	0	0	0	0	933,152	914,964	856,110

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

City Name: Fruitland

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)							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

