

# 99-949

## Adoption of Budget and Certification of City Taxes

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

The City of: Clarion County Name: WRIGHT Date Budget Adopted: 3/3/2014  
(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.

|                                            |    |                                                 |                                   |
|--------------------------------------------|----|-------------------------------------------------|-----------------------------------|
| County Auditor Date Stamp                  |    | 515-532-2847<br><small>Telephone Number</small> | _____<br><small>Signature</small> |
| <b>January 1, 2013 Property Valuations</b> |    |                                                 |                                   |
|                                            |    | With Gas & Electric                             | Without Gas & Electric            |
| Regular                                    | 2a | 63,711,368                                      | 61,932,250                        |
| <b>DEBT SERVICE</b>                        | 3a | 80,161,120                                      | 78,382,002                        |
| Ag Land                                    | 4a | 1,197,381                                       |                                   |
|                                            |    |                                                 | Last Official Census<br>2,850     |

| Code                                                 |          | Dollar | Purpose                                      | (A)                                 | (B)                      | (C)        |
|------------------------------------------------------|----------|--------|----------------------------------------------|-------------------------------------|--------------------------|------------|
| Sec.                                                 | Limit    |        |                                              | Request with<br>Utility Replacement | Property Taxes<br>Levied | Rate       |
| 384.1                                                | 8.10000  |        | Regular General levy                         | 516,062                             | 501,651                  | 8.10000    |
| (384)                                                |          |        | Non-Voted Other Permissible Levies           |                                     |                          |            |
| 12(8)                                                | 0.67500  |        | Contract for use of Bridge                   |                                     | 0                        | 0          |
| 12(10)                                               | 0.95000  |        | Opr & Maint publicly owned Transit           | 6,000                               | 5,832                    | 0.09417    |
| 12(11)                                               | Amt Nec  |        | Rent, Ins. Maint of Civic Center             |                                     | 0                        | 0          |
| 12(12)                                               | 0.13500  |        | Opr & Maint of City owned Civic Center       |                                     | 0                        | 0          |
| 12(13)                                               | 0.06750  |        | Planning a Sanitary Disposal Project         |                                     | 0                        | 0          |
| 12(14)                                               | 0.27000  |        | Aviation Authority (under sec.330A.15)       |                                     | 0                        | 0          |
| 12(16)                                               | 0.06750  |        | Levee Impr. fund in special charter city     |                                     | 0                        | 0          |
| 12(18)                                               | Amt Nec  |        | Liability, property & self insurance costs   | 67,000                              | 65,129                   | 1.05162    |
| 12(22)                                               | Amt Nec  |        | Support of a Local Emerg.Mgmt.Comm.          | 3,000                               | 2,916                    | 0.04709    |
| (384)                                                |          |        | Voted Other Permissible Levies               |                                     |                          |            |
| 12(1)                                                | 0.13500  |        | Instrumental/Vocal Music Groups              |                                     | 0                        | 0          |
| 12(2)                                                | 0.81000  |        | Memorial Building                            |                                     | 0                        | 0          |
| 12(3)                                                | 0.13500  |        | Symphony Orchestra                           |                                     | 0                        | 0          |
| 12(4)                                                | 0.27000  |        | Cultural & Scientific Facilities             |                                     | 0                        | 0          |
| 12(5)                                                | As Voted |        | County Bridge                                |                                     | 0                        | 0          |
| 12(6)                                                | 1.35000  |        | Missi or Missouri River Bridge Const.        |                                     | 0                        | 0          |
| 12(9)                                                | 0.03375  |        | Aid to a Transit Company                     |                                     | 0                        | 0          |
| 12(17)                                               | 0.20500  |        | Maintain Institution received by gift/devise |                                     | 0                        | 0          |
| 12(19)                                               | 1.00000  |        | City Emergency Medical District              |                                     | 0                        | 0          |
| 12(21)                                               | 0.27000  |        | Support Public Library                       |                                     | 0                        | 0          |
| 28E.22                                               | 1.50000  |        | Unified Law Enforcement                      |                                     | 0                        | 0          |
| <b>Total General Fund Regular Levies (5 thru 24)</b> |          |        |                                              | 592,062                             | 575,528                  |            |
| 384.1                                                | 3.00375  |        | Ag Land                                      | 3,597                               | 3,597                    | 3.00375    |
| <b>Total General Fund Tax Levies (25 + 26)</b>       |          |        |                                              | 595,659                             | 579,125                  | Do Not Add |
| Special Revenue Levies                               |          |        |                                              |                                     |                          |            |
| 384.8                                                | 0.27000  |        | Emergency (if general fund at levy limit)    | 17,202                              | 16,722                   | 0.27000    |
| 384.6                                                | Amt Nec  |        | Police & Fire Retirement                     |                                     | 0                        | 0          |
|                                                      | Amt Nec  |        | FICA & IPERS (if general fund at levy limit) | 94,103                              | 91,475                   | 1.47702    |
| Rules                                                | Amt Nec  |        | Other Employee Benefits                      | 166,721                             | 162,066                  | 2.61683    |
| <b>Total Employee Benefit Levies (29,30,31)</b>      |          |        |                                              | 260,824                             | 253,541                  | 4.09384    |
| <b>Sub Total Special Revenue Levies (28+32)</b>      |          |        |                                              | 278,026                             | 270,263                  |            |
| Valuation                                            |          |        |                                              |                                     |                          |            |
| 386                                                  | As Req   |        | With Gas & Elec                              |                                     |                          |            |
|                                                      |          |        | Without Gas & Elec                           |                                     |                          |            |
| SSMID 1                                              | (A)      | (B)    |                                              |                                     | 0                        | 0          |
| SSMID 2                                              | (A)      | (B)    |                                              |                                     | 0                        | 0          |
| SSMID 3                                              | (A)      | (B)    |                                              |                                     | 0                        | 0          |
| SSMID 4                                              | (A)      | (B)    |                                              |                                     | 0                        | 0          |
| SSMID 5                                              | (A)      | (B)    |                                              |                                     | 0                        | 0          |
| SSMID 6                                              | (A)      | (B)    |                                              |                                     | 0                        | 0          |
| SSMID 7                                              | (A)      | (B)    |                                              |                                     | 0                        | 0          |
| <b>Total SSMID</b>                                   |          |        |                                              | 0                                   | 0                        | Do Not Add |
| <b>Total Special Revenue Levies</b>                  |          |        |                                              | 278,026                             | 270,263                  |            |
| 384.4                                                | Amt Nec  |        | Debt Service Levy 76.10(6)                   | 420,194                             | 410,868                  | 5.24187    |
| 384.7                                                | 0.67500  |        | Capital Projects (Capital Improv. Reserve)   |                                     | 0                        | 0          |
| <b>Total Property Taxes (27+39+40+41)</b>            |          |        |                                              | 1,293,879                           | 1,260,256                | 18.89859   |

**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 **Clarion**

|                                                        |    | 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 2013</b>                          |    |           |             |             |           |           |           |            |             |             |
| Beginning Fund Balance July 1 (pg 5, line 134) *       | 1  | 216,120   | 180,113     | 80,390      | -177,161  | 266,010   | 63,731    | 629,203    | 627,811     | 1,257,014   |
| Actual Revenues Except Beg Bal (pg 5, line 132) *      | 2  | 1,178,457 | 1,019,022   | 1,763,324   | 358,655   | 1,007,793 | 3,150     | 5,330,401  | 2,005,768   | 7,336,169   |
| Actual Expenditures Except End Bal (pg 12, line 259) * | 3  | 1,232,829 | 700,801     | 1,892,005   | 356,875   | 341,402   |           | 4,523,912  | 1,697,239   | 6,221,151   |
| Ending Fund Balance June 30 (pg 12, line 261) *        | 4  | 161,748   | 498,334     | -48,291     | -175,381  | 932,401   | 66,881    | 1,435,692  | 936,340     | 2,372,032   |
| (2)                                                    |    | General   | Spec Rev    | TIF         | Debt Serv | Capt Proj | Permanent | Tot Govt   | Proprietary | Grand Total |
| <b>** Re-Estimated FY 2014</b>                         |    |           |             |             |           |           |           |            |             |             |
| Beginning Fund Balance                                 | 5  | 161,748   | 498,334     | -48,291     | -175,381  | 932,401   | 66,881    | 1,435,692  | 936,340     | 2,372,032   |
| Re-Est Revenues                                        | 6  | 1,255,391 | 898,423     | 595,569     | 362,116   | 258,560   | 0         | 3,370,059  | 91,656,069  | 95,026,128  |
| Re-Est Expenditures                                    | 7  | 1,250,487 | 777,187     | 749,425     | 362,116   | 10,000    | 0         | 3,149,215  | 91,316,077  | 94,465,292  |
| Ending Fund Balance                                    | 8  | 166,652   | 619,570     | -202,147    | -175,381  | 1,180,961 | 66,881    | 1,656,536  | 1,276,332   | 2,932,868   |
| (3)                                                    |    | General   | Spec Rev    | TIF         | Debt Serv | Capt Proj | Permanent | Tot Govt   | Proprietary | Grand Total |
| <b>** Budget FY 2015</b>                               |    |           |             |             |           |           |           |            |             |             |
| Beginning Fund Balance                                 | 9  | 166,652   | 619,570     | -202,147    | -175,381  | 1,180,961 | 66,881    | 1,656,536  | 1,276,332   | 2,932,868   |
| Revenues                                               | 10 | 1,165,113 | 879,296     | 585,790     | 446,594   | 0         | 0         | 3,076,793  | 91,592,290  | 94,669,083  |
| Expenditures                                           | 11 | 1,130,740 | 736,942     | 551,962     | 437,187   | 0         | 0         | 2,856,831  | 91,350,165  | 94,206,996  |
| Ending Fund Balance                                    | 12 | 201,025   | 761,924     | -168,319    | -165,974  | 1,180,961 | 66,881    | 1,876,498  | 1,518,457   | 3,394,955   |

\* 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.

CITY OF Clarion

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

|                                                            | Request with<br>Utility Replacement<br>(A) | Property Taxes<br>Levied<br>(B) |
|------------------------------------------------------------|--------------------------------------------|---------------------------------|
| 1 Portion of General Fund Levy Used for Emerg. Mgmt. Comm. | <input type="text"/>                       | <u>0</u>                        |
| 2 <u>Support of a Local Emerg.Mgmt.Comm.</u>               | 3,000                                      | 2,916                           |
| 3 TOTAL FOR FISCAL YEAR 2014                               | 3,000                                      | 2,916                           |

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)         |
| <b>PUBLIC SAFETY</b>                |     |         |                  |                      |              |                  |           |             |             |                   |             |
| Police Department/Crime Prevention  | 1   | 350,830 | 149,249          |                      |              |                  |           |             | 500,079     | 387,671           | 383,634     |
| Jail                                | 2   |         |                  |                      |              |                  |           |             | 0           | 0                 | 0           |
| Emergency Management                | 3   |         |                  |                      |              |                  |           |             | 0           | 0                 | 0           |
| Flood Control                       | 4   | 44,200  | 13,597           |                      |              |                  |           |             | 57,797      | 58,030            | 51,617      |
| Fire Department                     | 5   | 149,631 | 64,826           |                      |              |                  |           |             | 214,457     | 436,129           | 408,673     |
| Ambulance                           | 6   |         |                  |                      |              |                  |           |             | 0           | 0                 | 0           |
| Building Inspections                | 7   |         |                  |                      |              |                  |           |             | 0           | 0                 | 0           |
| Miscellaneous Protective Services   | 8   |         |                  |                      |              |                  |           |             | 0           | 0                 | 0           |
| Animal Control                      | 9   |         |                  |                      |              |                  |           |             | 0           | 0                 | 0           |
| Other Public Safety                 | 10  |         | 71,000           |                      |              |                  |           |             | 71,000      | 66,700            | 45,205      |
| TOTAL (lines 1 - 10)                | 11  | 544,661 | 298,672          | 0                    |              |                  | 0         |             | 843,333     | 948,530           | 889,129     |
| <b>PUBLIC WORKS</b>                 |     |         |                  |                      |              |                  |           |             |             |                   |             |
| Roads, Bridges, & Sidewalks         | 12  |         | 282,558          |                      |              |                  |           |             | 282,558     | 296,276           | 254,446     |
| Parking - Meter and Off-Street      | 13  |         |                  |                      |              |                  |           |             | 0           | 0                 | 0           |
| Street Lighting                     | 14  |         |                  |                      |              |                  |           |             | 0           | 0                 | 0           |
| Traffic Control and Safety          | 15  |         |                  |                      |              |                  |           |             | 0           | 0                 | 0           |
| Snow Removal                        | 16  |         |                  |                      |              |                  |           |             | 0           | 0                 | 0           |
| Highway Engineering                 | 17  |         |                  |                      |              |                  |           |             | 0           | 0                 | 0           |
| Street Cleaning                     | 18  |         |                  |                      |              |                  |           |             | 0           | 0                 | 0           |
| Airport (if not Enterprise)         | 19  | 116,710 | 614              |                      |              |                  |           |             | 117,324     | 117,468           | 122,068     |
| Garbage (if not Enterprise)         | 20  |         |                  |                      |              |                  |           |             | 0           | 0                 | 0           |
| Other Public Works                  | 21  |         | 76,000           |                      |              |                  |           |             | 76,000      | 85,216            | 62,471      |
| TOTAL (lines 12 - 21)               | 22  | 116,710 | 359,172          | 0                    |              |                  | 0         |             | 475,882     | 498,960           | 438,985     |
| <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  | 143,700 | 24,926           |                      |              |                  |           |             | 168,626     | 169,109           | 162,320     |
| Museum, Band and Theater            | 32  |         |                  |                      |              |                  |           |             | 0           | 0                 | 0           |
| Parks                               | 33  | 7,550   | 9,800            |                      |              |                  |           |             | 17,350      | 17,400            | 12,287      |
| Recreation                          | 34  | 92,254  | 26,312           |                      |              |                  |           |             | 118,566     | 157,052           | 141,115     |
| Cemetery                            | 35  | 6,000   | 0                |                      |              |                  |           |             | 6,000       | 6,500             | 5,427       |
| Community Center, Zoo, & Marina     | 36  |         |                  |                      |              |                  |           |             | 0           | 0                 | 0           |
| Other Culture and Recreation        | 37  |         |                  |                      |              |                  |           |             | 0           | 0                 | 0           |
| TOTAL (lines 31 - 37)               | 38  | 249,504 | 61,038           | 0                    |              |                  | 0         |             | 310,542     | 350,061           | 321,149     |

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2015

Fiscal Years

| GOVERNMENT ACTIVITIES CONT.                                                        | (A) | (B) | GENERAL<br>(C) | SPECIAL<br>REVENUES<br>(D) | TIF<br>SPECIAL<br>REVENUES<br>(E) | DEBT<br>SERVICE<br>(F) | CAPITAL<br>PROJECTS<br>(G) | PERMANENT<br>(H) | PROPRIETARY<br>(I) | BUDGET<br>2015<br>(J) | RE-ESTIMATED<br>2014<br>(K) | ACTUAL<br>2013<br>(L) |
|------------------------------------------------------------------------------------|-----|-----|----------------|----------------------------|-----------------------------------|------------------------|----------------------------|------------------|--------------------|-----------------------|-----------------------------|-----------------------|
| <b>COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>                                        |     |     |                |                            |                                   |                        |                            |                  |                    |                       |                             |                       |
| Community Beautification                                                           | 39  |     |                |                            |                                   |                        |                            |                  |                    | 0                     | 0                           | 0                     |
| Economic Development                                                               | 40  |     |                |                            |                                   |                        |                            |                  |                    | 0                     | 0                           | 0                     |
| Housing and Urban Renewal                                                          | 41  |     |                |                            | 484,962                           |                        |                            |                  |                    | 484,962               | 418,893                     | 1,611,482             |
| Planning & Zoning                                                                  | 42  |     |                |                            |                                   |                        |                            |                  |                    | 0                     | 0                           | 0                     |
| Other Com & Econ Development                                                       | 43  |     | 11,265         | 1,205                      |                                   |                        |                            |                  |                    | 12,470                | 14,145                      | 24,368                |
| TOTAL (lines 39 - 44)                                                              | 45  |     | 11,265         | 1,205                      | 484,962                           |                        |                            | 0                |                    | 497,432               | 433,038                     | 1,635,850             |
| <b>GENERAL GOVERNMENT</b>                                                          |     |     |                |                            |                                   |                        |                            |                  |                    |                       |                             |                       |
| Mayor, Council, & City Manager                                                     | 46  |     |                |                            |                                   |                        |                            |                  |                    | 0                     | 0                           | 0                     |
| Clerk, Treasurer, & Finance Adm.                                                   | 47  |     | 208,600        | 918                        |                                   |                        |                            |                  |                    | 209,518               | 209,178                     | 188,513               |
| Elections                                                                          | 48  |     |                |                            |                                   |                        |                            |                  |                    | 0                     | 0                           | 0                     |
| Legal Services & City Attorney                                                     | 49  |     |                |                            |                                   |                        |                            |                  |                    | 0                     | 0                           | 0                     |
| City Hall & General Buildings                                                      | 50  |     |                | 7,737                      |                                   |                        |                            |                  |                    | 7,737                 | 0                           | 0                     |
| Tort Liability                                                                     | 51  |     |                |                            |                                   |                        |                            |                  |                    | 0                     | 0                           | 0                     |
| Other General Government                                                           | 52  |     | 0              | 8,200                      |                                   |                        |                            |                  |                    | 8,200                 | 6,800                       | 18,883                |
| TOTAL (lines 46 - 52)                                                              | 53  |     | 208,600        | 16,855                     | 0                                 |                        |                            | 0                |                    | 225,455               | 215,978                     | 207,396               |
| <b>DEBT SERVICE</b>                                                                | 54  |     |                |                            |                                   | 437,187                |                            |                  |                    | 437,187               | 362,116                     | 356,875               |
| Gov Capital Projects                                                               | 55  |     |                |                            |                                   |                        | 0                          |                  |                    | 0                     | 10,000                      | 341,402               |
| TIF Capital Projects                                                               | 56  |     |                |                            |                                   |                        |                            |                  |                    | 0                     | 0                           | 0                     |
| <b>TOTAL CAPITAL PROJECTS</b>                                                      | 57  |     | 0              | 0                          | 0                                 |                        | 0                          | 0                |                    | 0                     | 10,000                      | 341,402               |
| <b>TOTAL Government Activities Expenditures</b><br>(lines 11+22+30+38+45+53+54+57) | 58  |     | 1,130,740      | 736,942                    | 484,962                           | 437,187                | 0                          | 0                |                    | 2,789,831             | 2,818,683                   | 4,190,786             |
| <b>BUSINESS TYPE ACTIVITIES</b>                                                    |     |     |                |                            |                                   |                        |                            |                  |                    |                       |                             |                       |
| <b>Proprietary: Enterprise &amp; Budgeted ISF</b>                                  |     |     |                |                            |                                   |                        |                            |                  |                    |                       |                             |                       |
| Water Utility                                                                      | 59  |     |                |                            |                                   |                        |                            |                  | 634,891            | 634,891               | 580,452                     | 1,066,349             |
| Sewer Utility                                                                      | 60  |     |                |                            |                                   |                        |                            |                  | 420,779            | 420,779               | 372,176                     | 320,690               |
| Electric Utility                                                                   | 61  |     |                |                            |                                   |                        |                            |                  | 0                  | 0                     | 0                           | 0                     |
| Gas Utility                                                                        | 62  |     |                |                            |                                   |                        |                            |                  | 0                  | 0                     | 0                           | 0                     |
| Airport                                                                            | 63  |     |                |                            |                                   |                        |                            |                  | 0                  | 0                     | 0                           | 0                     |
| Landfill/Garbage                                                                   | 64  |     |                |                            |                                   |                        |                            |                  | 93,720             | 93,720                | 101,177                     | 97,660                |
| 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                           | 16,267                |
| Other Business Type (city hosp., ISF, parking, etc.)                               | 69  |     |                |                            |                                   |                        |                            |                  | 90,067,000         | 90,067,000            | 90,066,000                  | 52,604                |
| 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  |     |                |                            |                                   |                        |                            |                  | 91,216,390         | 91,216,390            | 91,119,805                  | 1,553,570             |
| <b>TOTAL ALL EXPENDITURES (lines 58+74)</b>                                        | 74  |     | 1,130,740      | 736,942                    | 484,962                           | 437,187                | 0                          | 0                | 91,216,390         | 94,006,221            | 93,938,488                  | 5,744,356             |
| Regular Transfers Out                                                              | 75  |     | 0              | 0                          |                                   | 0                      | 0                          |                  | 133,775            | 133,775               | 196,272                     | 196,272               |
| Internal TIF Loan / Repayment Transfers Out                                        | 76  |     |                |                            | 67,000                            |                        |                            |                  |                    | 67,000                | 330,532                     | 280,523               |
| <b>Total ALL Transfers Out</b>                                                     | 77  |     | 0              | 0                          | 67,000                            | 0                      | 0                          | 0                | 133,775            | 200,775               | 526,804                     | 476,795               |
| <b>Total Expenditures &amp; Fund Transfers Out (lines 75+76)</b>                   | 78  |     | 1,130,740      | 736,942                    | 551,962                           | 437,187                | 0                          | 0                | 91,350,165         | 94,206,996            | 94,465,292                  | 6,221,151             |
| <b>Ending Fund Balance June 30</b>                                                 | 79  |     | 201,025        | 761,924                    | -168,319                          | -165,974               | 1,180,961                  | 66,881           | 1,518,457          | 3,394,955             | 2,932,868                   | 2,372,032             |

\* 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<br>(C) | SPECIAL<br>REVENUES<br>(D) | TIF<br>SPECIAL<br>REVENUES<br>(E) | DEBT<br>SERVICE<br>(F) | CAPITAL<br>PROJECTS<br>(G) | PERMANENT<br>(H) | PROPRIETARY<br>(I) | BUDGET<br>2015<br>(J) | RE-ESTIMATED<br>2014<br>(K) | ACTUAL<br>2013<br>(L) |
|----------------------------------------------------------------------------------------------------|-----|----------------|----------------------------|-----------------------------------|------------------------|----------------------------|------------------|--------------------|-----------------------|-----------------------------|-----------------------|
| <b>REVENUES &amp; OTHER FINANCING SOURCES</b>                                                      |     |                |                            |                                   |                        |                            |                  |                    |                       |                             |                       |
| Taxes Levied on Property                                                                           | 1   | 579,125        | 270,263                    |                                   | 410,868                | 0                          |                  |                    | 1,260,256             | 1,262,529                   | 1,231,513             |
| Less: Uncollected Property Taxes - Levy Year                                                       | 2   |                |                            |                                   |                        |                            |                  |                    | 0                     | 0                           | 0                     |
| Net Current Property Taxes (line 1 minus line 2)                                                   | 3   | 579,125        | 270,263                    |                                   | 410,868                | 0                          |                  |                    | 1,260,256             | 1,262,529                   | 1,231,513             |
| Delinquent Property Taxes                                                                          | 4   |                |                            |                                   |                        |                            |                  |                    | 0                     | 0                           | 0                     |
| TIF Revenues                                                                                       | 5   |                |                            | 585,790                           |                        |                            |                  |                    | 585,790               | 595,569                     | 563,708               |
| Other City Taxes:                                                                                  |     |                |                            |                                   |                        |                            |                  |                    |                       |                             |                       |
| Utility Tax Replacement Excise Taxes                                                               | 6   | 16,534         | 7,763                      |                                   | 9,326                  | 0                          |                  |                    | 33,623                | 0                           | 0                     |
| Utility franchise tax (Iowa Code Chapter 364.2)                                                    | 7   |                |                            |                                   |                        |                            |                  |                    | 0                     | 0                           | 0                     |
| 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  |                | 16,000                     |                                   |                        |                            |                  |                    | 16,000                | 12,000                      | 14,180                |
| Other Local Option Taxes                                                                           | 12  |                | 266,000                    |                                   |                        |                            |                  |                    | 266,000               | 274,800                     | 355,856               |
| Subtotal - Other City Taxes (lines 6 thru 12)                                                      | 13  | 16,534         | 289,763                    |                                   | 9,326                  | 0                          |                  |                    | 315,623               | 286,800                     | 370,036               |
| Licenses & Permits                                                                                 | 14  | 19,225         |                            |                                   |                        |                            |                  |                    | 19,225                | 25,950                      | 20,343                |
| Use of Money & Property                                                                            | 15  | 92,918         | 0                          |                                   |                        |                            |                  |                    | 92,918                | 90,918                      | 126,046               |
| Intergovernmental:                                                                                 |     |                |                            |                                   |                        |                            |                  |                    |                       |                             |                       |
| Federal Grants & Reimbursements                                                                    | 16  | 100            | 277,875                    |                                   |                        | 0                          |                  |                    | 277,975               | 286,240                     | 273,253               |
| Road Use Taxes                                                                                     | 17  |                |                            |                                   |                        |                            |                  |                    | 0                     | 0                           | 0                     |
| Other State Grants & Reimbursements                                                                | 18  | 13,661         | 21,658                     | 0                                 | 9,407                  | 0                          |                  | 0                  | 44,726                | 31,228                      | 31,298                |
| Local Grants & Reimbursements                                                                      | 19  | 28,500         |                            |                                   |                        | 0                          |                  |                    | 28,500                | 28,500                      | 32,488                |
| Subtotal - Intergovernmental (lines 16 thru 19)                                                    | 20  | 42,261         | 299,533                    | 0                                 | 9,407                  | 0                          |                  | 0                  | 351,201               | 345,968                     | 337,039               |
| Charges for Fees & Service:                                                                        |     |                |                            |                                   |                        |                            |                  |                    |                       |                             |                       |
| Water Utility                                                                                      | 21  |                |                            |                                   |                        |                            |                  | 674,165            | 674,165               | 664,182                     | 633,290               |
| Sewer Utility                                                                                      | 22  |                |                            |                                   |                        |                            |                  | 560,300            | 560,300               | 539,648                     | 525,546               |
| Electric Utility                                                                                   | 23  |                |                            |                                   |                        |                            |                  | 0                  | 0                     | 0                           | 0                     |
| Gas Utility                                                                                        | 24  |                |                            |                                   |                        |                            |                  | 0                  | 0                     | 0                           | 0                     |
| Parking                                                                                            | 25  |                |                            |                                   |                        |                            |                  | 0                  | 0                     | 0                           | 0                     |
| Airport                                                                                            | 26  |                |                            |                                   |                        |                            |                  | 0                  | 0                     | 0                           | 0                     |
| Landfill/Garbage                                                                                   | 27  |                |                            |                                   |                        |                            |                  | 87,000             | 87,000                | 87,000                      | 88,822                |
| Hospital                                                                                           | 28  |                |                            |                                   |                        |                            |                  | 90,000,000         | 90,000,000            | 90,000,000                  | 0                     |
| Transit                                                                                            | 29  |                |                            |                                   |                        |                            |                  | 0                  | 0                     | 0                           | 0                     |
| Cable TV, Internet & Telephone                                                                     | 30  |                |                            |                                   |                        |                            |                  | 0                  | 0                     | 0                           | 0                     |
| Housing Authority                                                                                  | 31  |                |                            |                                   |                        |                            |                  | 0                  | 0                     | 0                           | 0                     |
| Storm Water Utility                                                                                | 32  |                |                            |                                   |                        |                            |                  | 64,000             | 64,000                | 62,400                      | 63,938                |
| Other Fees & Charges for Service                                                                   | 33  | 197,500        | 7,737                      |                                   | 0                      | 0                          |                  |                    | 205,237               | 323,100                     | 255,660               |
| Subtotal - Charges for Service (lines 21 thru 33)                                                  | 34  | 197,500        | 7,737                      |                                   | 0                      | 0                          |                  | 91,385,465         | 91,590,702            | 91,676,330                  | 1,567,256             |
| Special Assessments                                                                                | 35  |                |                            |                                   | 16,993                 |                            |                  |                    | 16,993                | 16,433                      | 26,024                |
| Miscellaneous                                                                                      | 36  | 217,550        | 12,000                     |                                   |                        | 0                          |                  | 6,050              | 235,600               | 198,827                     | 925,659               |
| Other Financing Sources:                                                                           |     |                |                            |                                   |                        |                            |                  |                    |                       |                             |                       |
| Regular Operating Transfers In                                                                     | 37  | 0              | 0                          |                                   | 0                      | 0                          |                  | 133,775            | 133,775               | 196,272                     | 196,272               |
| Internal TIF Loan Transfers In                                                                     | 38  |                |                            | 0                                 |                        |                            |                  | 67,000             | 67,000                | 330,532                     | 280,523               |
| Subtotal ALL Operating Transfers In                                                                | 39  | 0              | 0                          | 0                                 | 0                      | 0                          |                  | 200,775            | 200,775               | 526,804                     | 476,795               |
| Proceeds of Debt (Excluding TIF Internal Borrowing)                                                | 40  |                |                            |                                   | 0                      | 0                          |                  | 0                  | 0                     | 0                           | 1,691,750             |
| Proceeds of Capital Asset Sales                                                                    | 41  |                |                            |                                   |                        |                            |                  |                    | 0                     | 0                           | 0                     |
| Subtotal-Other Financing Sources (lines 38 thru 40)                                                | 42  | 0              | 0                          | 0                                 | 0                      | 0                          |                  | 200,775            | 200,775               | 526,804                     | 2,168,545             |
| Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41) | 43  | 1,165,113      | 879,296                    | 585,790                           | 446,594                | 0                          | 0                | 91,592,290         | 94,669,083            | 95,026,128                  | 7,336,169             |
| Beginning Fund Balance July 1                                                                      | 44  | 166,652        | 619,570                    | -202,147                          | -175,381               | 1,180,961                  | 66,881           | 1,276,332          | 2,932,868             | 2,372,032                   | 1,257,014             |
| TOTAL REVENUES & BEGIN BALANCE (lines 42+43)                                                       | 45  | 1,331,765      | 1,498,866                  | 383,643                           | 271,213                | 1,180,961                  | 66,881           | 92,868,622         | 97,601,951            | 97,398,160                  | 8,593,183             |

ADOPTED BUDGET SUMMARY

YEAR ENDED JUNE 30, 2015

Fiscal Years

| (A)                                                                        | (B)      | GENERAL<br>(C) | SPECIAL<br>REVENUES<br>(D) | TIF<br>SPECIAL<br>REVENUES<br>(E) | DEBT<br>SERVICE<br>(F) | CAPITAL<br>PROJECTS<br>(G) | PERMANENT<br>(H) | PROPRIETARY<br>(I) | BUDGET<br>2015<br>(J) | RE-ESTIMATED<br>2014<br>(K) | ACTUAL<br>2013<br>(L) |
|----------------------------------------------------------------------------|----------|----------------|----------------------------|-----------------------------------|------------------------|----------------------------|------------------|--------------------|-----------------------|-----------------------------|-----------------------|
| <b>Revenues &amp; Other Financing Sources</b>                              |          |                |                            |                                   |                        |                            |                  |                    |                       |                             |                       |
| Taxes Levied on Property                                                   | 1        | 579,125        | 270,263                    |                                   | 410,868                | 0                          |                  |                    | 1,260,256             | 1,262,529                   | 1,231,513             |
| Less: Uncollected Property Taxes-Levy Year                                 | 2        | 0              | 0                          |                                   | 0                      | 0                          |                  |                    | 0                     | 0                           | 0                     |
| Net Current Property Taxes                                                 | 3        | 579,125        | 270,263                    |                                   | 410,868                | 0                          |                  |                    | 1,260,256             | 1,262,529                   | 1,231,513             |
| Delinquent Property Taxes                                                  | 4        | 0              | 0                          |                                   | 0                      | 0                          |                  |                    | 0                     | 0                           | 0                     |
| TIF Revenues                                                               | 5        |                |                            | 585,790                           |                        |                            |                  |                    | 585,790               | 595,569                     | 563,708               |
| Other City Taxes                                                           | 6        | 16,534         | 289,763                    |                                   | 9,326                  | 0                          |                  |                    | 315,623               | 286,800                     | 370,036               |
| Licenses & Permits                                                         | 7        | 19,225         | 0                          |                                   |                        |                            |                  | 0                  | 19,225                | 25,950                      | 20,343                |
| Use of Money and Property                                                  | 8        | 92,918         | 0                          | 0                                 | 0                      | 0                          | 0                | 0                  | 92,918                | 90,918                      | 126,046               |
| Intergovernmental                                                          | 9        | 42,261         | 299,533                    | 0                                 | 9,407                  | 0                          |                  | 0                  | 351,201               | 345,968                     | 337,039               |
| Charges for Fees & Service                                                 | 10       | 197,500        | 7,737                      |                                   | 0                      | 0                          | 0                | 91,385,465         | 91,590,702            | 91,676,330                  | 1,567,256             |
| Special Assessments                                                        | 11       | 0              | 0                          |                                   | 16,993                 | 0                          |                  | 0                  | 16,993                | 16,433                      | 26,024                |
| Miscellaneous                                                              | 12       | 217,550        | 12,000                     |                                   | 0                      | 0                          |                  | 6,050              | 235,600               | 198,827                     | 925,659               |
| Sub-Total Revenues                                                         | 13       | 1,165,113      | 879,296                    | 585,790                           | 446,594                | 0                          | 0                | 91,391,515         | 94,468,308            | 94,499,324                  | 5,167,624             |
| <b>Other Financing Sources:</b>                                            |          |                |                            |                                   |                        |                            |                  |                    |                       |                             |                       |
| Total Transfers In                                                         | 14       | 0              | 0                          | 0                                 | 0                      | 0                          | 0                | 200,775            | 200,775               | 526,804                     | 476,795               |
| Proceeds of Debt                                                           | 15       | 0              | 0                          | 0                                 | 0                      | 0                          |                  | 0                  | 0                     | 0                           | 1,691,750             |
| Proceeds of Capital Asset Sales                                            | 16       | 0              | 0                          | 0                                 | 0                      | 0                          | 0                | 0                  | 0                     | 0                           | 0                     |
| Total Revenues and Other Sources                                           | 17       | 1,165,113      | 879,296                    | 585,790                           | 446,594                | 0                          | 0                | 91,592,290         | 94,669,083            | 95,026,128                  | 7,336,169             |
| <b>Expenditures &amp; Other Financing Uses</b>                             |          |                |                            |                                   |                        |                            |                  |                    |                       |                             |                       |
| Public Safety                                                              | 18       | 544,661        | 298,672                    | 0                                 |                        |                            | 0                |                    | 843,333               | 948,530                     | 889,129               |
| Public Works                                                               | 19       | 116,710        | 359,172                    | 0                                 |                        |                            | 0                |                    | 475,882               | 498,960                     | 438,985               |
| Health and Social Services                                                 | 20       | 0              | 0                          | 0                                 |                        |                            | 0                |                    | 0                     | 0                           | 0                     |
| Culture and Recreation                                                     | 21       | 249,504        | 61,038                     | 0                                 |                        |                            | 0                |                    | 310,542               | 350,061                     | 321,149               |
| Community and Economic Development                                         | 22       | 11,265         | 1,205                      | 484,962                           |                        |                            | 0                |                    | 497,432               | 433,038                     | 1,635,850             |
| General Government                                                         | 23       | 208,600        | 16,855                     | 0                                 |                        |                            | 0                |                    | 225,455               | 215,978                     | 207,396               |
| Debt Service                                                               | 24       | 0              | 0                          | 0                                 | 437,187                |                            | 0                |                    | 437,187               | 362,116                     | 356,875               |
| Capital Projects                                                           | 25       | 0              | 0                          | 0                                 |                        | 0                          |                  |                    | 0                     | 10,000                      | 341,402               |
| Total Government Activities Expenditures                                   | 26       | 1,130,740      | 736,942                    | 484,962                           | 437,187                | 0                          | 0                |                    | 2,789,831             | 2,818,683                   | 4,190,786             |
| Business Type Proprietary: Enterprise & ISF                                | 27       |                |                            |                                   |                        |                            |                  | 91,216,390         | 91,216,390            | 91,119,805                  | 1,553,570             |
| Total Gov & Bus Type Expenditures                                          | 28       | 1,130,740      | 736,942                    | 484,962                           | 437,187                | 0                          | 0                | 91,216,390         | 94,006,221            | 93,938,488                  | 5,744,356             |
| Total Transfers Out                                                        | 29       | 0              | 0                          | 67,000                            | 0                      | 0                          | 0                | 133,775            | 200,775               | 526,804                     | 476,795               |
| Total ALL Expenditures/Fund Transfers Out                                  | 30       | 1,130,740      | 736,942                    | 551,962                           | 437,187                | 0                          | 0                | 91,350,165         | 94,206,996            | 94,465,292                  | 6,221,151             |
| Excess Revenues & Other Sources Over<br>(Under) Expenditures/Transfers Out | 31<br>32 | 34,373         | 142,354                    | 33,828                            | 9,407                  | 0                          | 0                | 242,125            | 462,087               | 560,836                     | 1,115,018             |
| Beginning Fund Balance July 1                                              | 33       | 166,652        | 619,570                    | -202,147                          | -175,381               | 1,180,961                  | 66,881           | 1,276,332          | 2,932,868             | 2,372,032                   | 1,257,014             |
| Ending Fund Balance June 30                                                | 34       | 201,025        | 761,924                    | -168,319                          | -165,974               | 1,180,961                  | 66,881           | 1,518,457          | 3,394,955             | 2,932,868                   | 2,372,032             |

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

City Name: Clarion

Fiscal Year  
2015

|      | <b>Project Name<br/>(A)</b>             | <b>Amount of<br/>Issue<br/>(B)</b> | <b>Date Certified<br/>to County<br/>Auditor<br/>(C)</b> | <b>Principal<br/>Due FY<br/>2015<br/>(D)</b> | <b>Interest<br/>Due FY<br/>2015<br/>+(E)</b> | <b>Bond Reg/Other<br/>Fees Due FY<br/>2015<br/>+(F)</b> | <b>Total Obligation<br/>Due FY<br/>2015<br/>=(G)</b> | <b>Paid from Funds<br/>OTHER THAN Current<br/>Year Property Taxes<br/>-(H)</b> | <b>Amount Paid by<br/>Current Year<br/>Debt Service Levy<br/>=(I)</b> |
|------|-----------------------------------------|------------------------------------|---------------------------------------------------------|----------------------------------------------|----------------------------------------------|---------------------------------------------------------|------------------------------------------------------|--------------------------------------------------------------------------------|-----------------------------------------------------------------------|
| (1)  | 2003 Street Assessment                  | 130,000                            | Oct 2004                                                | 15,000                                       | 1,433                                        | 500                                                     | 16,933                                               | 16,933                                                                         | 0                                                                     |
| (2)  | 2006 Aquatic Center/Prairie Energy      | 250,000                            | Nov 2005                                                | 25,000                                       |                                              |                                                         | 25,000                                               | 25,000                                                                         | 0                                                                     |
| (3)  | 2008 6th Street/Refinancing/Storm Sewer | 1,335,000                          | Aug 2008                                                | 120,000                                      | 20,980                                       | 500                                                     | 141,480                                              | 55,480                                                                         | 86,000                                                                |
| (4)  | 2008 Industrial Rebate                  | 40,000                             | 2008                                                    | 40,000                                       |                                              |                                                         | 40,000                                               | 40,000                                                                         | 0                                                                     |
| (5)  | 2009 BAB Bonds PD/Ambulance Project     | 925,000                            | Jul 2009                                                | 45,000                                       | 40,144                                       | 550                                                     | 85,694                                               | 85,694                                                                         | 0                                                                     |
| (6)  | 2009 Refinancing                        | 1,295,000                          | Aug 2009                                                | 225,000                                      | 3,750                                        | 500                                                     | 229,250                                              |                                                                                | 229,250                                                               |
| (7)  | 2010 Fire Truck/Critical Care           | 301,000                            | Jun 2010                                                | 29,000                                       | 7,234                                        |                                                         | 36,234                                               |                                                                                | 36,234                                                                |
| (8)  | 2013 GO Annual Appropriation            | 1,213,000                          | May 2013                                                | 120,000                                      | 20,537                                       | 250                                                     | 140,787                                              | 140,787                                                                        | 0                                                                     |
| (9)  | 2013 GO Water Revenue Refunding Bonds   | 500,000                            | May 2013                                                | 130,000                                      | 3,775                                        |                                                         | 133,775                                              | 133,775                                                                        | 0                                                                     |
| (10) | 2013 GO Storm Water Bonds               | 716,000                            | March 2013                                              | 55,000                                       | 13,710                                       |                                                         | 68,710                                               |                                                                                | 68,710                                                                |
| (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>                           |                                    |                                                         | 804,000                                      | 111,563                                      | 2,300                                                   | 917,863                                              | 497,669                                                                        | 420,194                                                               |

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

Fiscal Year  
2015

City Name: Clarion

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|      | Project Name<br>(A) | Amount of Issue<br>(B) | Date Certified to County Auditor<br>(C) | Principal Due FY 2015<br>(D) | Interest Due FY 2015<br>+(E) | Bond Reg/Other Fees Due FY 2015<br>+(F) | Total Obligation Due FY 2015<br>=(G) | Paid from Funds OTHER THAN Current Year Property Taxes<br>-(H) | Amount Paid by Current Year Debt Service Levy<br>=(I) |
|------|---------------------|------------------------|-----------------------------------------|------------------------------|------------------------------|-----------------------------------------|--------------------------------------|----------------------------------------------------------------|-------------------------------------------------------|
| (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                                                     |
|      |                     |                        |                                         | 804,000                      | 111,563                      | 2,300                                   | 917,863                              | 497,669                                                        | 420,194                                               |

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

City Name: Clarion

USE THIS PAGE ONLY AFTER FILLING LINES 1 THRU 30 ABOVE.

Fiscal Year

2015

| Project Name<br>(A) | Amount of Issue<br>(B) | Date Certified to County Auditor<br>(C) | Principal Due FY 2015<br>(D) | Interest Due FY 2015<br>+(E) | Bond Reg/Other Fees Due FY 2015<br>+(F) | Total Obligation Due FY 2015<br>=(G) | Paid from Funds OTHER THAN Current Year Property Taxes<br>-(H) | Amount Paid by Current Year Debt Service Levy<br>=(I) |
|---------------------|------------------------|-----------------------------------------|------------------------------|------------------------------|-----------------------------------------|--------------------------------------|----------------------------------------------------------------|-------------------------------------------------------|
| (61)                |                        |                                         |                              |                              |                                         | 0                                    |                                                                | 0                                                     |
| (62)                |                        |                                         |                              |                              |                                         | 0                                    |                                                                | 0                                                     |
| (63)                |                        |                                         |                              |                              |                                         | 0                                    |                                                                | 0                                                     |
| (64)                |                        |                                         |                              |                              |                                         | 0                                    |                                                                | 0                                                     |
| (65)                |                        |                                         |                              |                              |                                         | 0                                    |                                                                | 0                                                     |
| (66)                |                        |                                         |                              |                              |                                         | 0                                    |                                                                | 0                                                     |
| (67)                |                        |                                         |                              |                              |                                         | 0                                    |                                                                | 0                                                     |
| (68)                |                        |                                         |                              |                              |                                         | 0                                    |                                                                | 0                                                     |
| (69)                |                        |                                         |                              |                              |                                         | 0                                    |                                                                | 0                                                     |
| (70)                |                        |                                         |                              |                              |                                         | 0                                    |                                                                | 0                                                     |
| (71)                |                        |                                         |                              |                              |                                         | 0                                    |                                                                | 0                                                     |
| (72)                |                        |                                         |                              |                              |                                         | 0                                    |                                                                | 0                                                     |
| (73)                |                        |                                         |                              |                              |                                         | 0                                    |                                                                | 0                                                     |
| (74)                |                        |                                         |                              |                              |                                         | 0                                    |                                                                | 0                                                     |
| (75)                |                        |                                         |                              |                              |                                         | 0                                    |                                                                | 0                                                     |
| (76)                |                        |                                         |                              |                              |                                         | 0                                    |                                                                | 0                                                     |
| (77)                |                        |                                         |                              |                              |                                         | 0                                    |                                                                | 0                                                     |
| (78)                |                        |                                         |                              |                              |                                         | 0                                    |                                                                | 0                                                     |
| (79)                |                        |                                         |                              |                              |                                         | 0                                    |                                                                | 0                                                     |
| (80)                |                        |                                         |                              |                              |                                         | 0                                    |                                                                | 0                                                     |
| (81)                |                        |                                         |                              |                              |                                         | 0                                    |                                                                | 0                                                     |
| (82)                |                        |                                         |                              |                              |                                         | 0                                    |                                                                | 0                                                     |
| (83)                |                        |                                         |                              |                              |                                         | 0                                    |                                                                | 0                                                     |
| (84)                |                        |                                         |                              |                              |                                         | 0                                    |                                                                | 0                                                     |
| (85)                |                        |                                         |                              |                              |                                         | 0                                    |                                                                | 0                                                     |
| (86)                |                        |                                         |                              |                              |                                         | 0                                    |                                                                | 0                                                     |
| (87)                |                        |                                         |                              |                              |                                         | 0                                    |                                                                | 0                                                     |
| (88)                |                        |                                         |                              |                              |                                         | 0                                    |                                                                | 0                                                     |
| (89)                |                        |                                         |                              |                              |                                         | 0                                    |                                                                | 0                                                     |
| (90)                |                        |                                         |                              |                              |                                         | 0                                    |                                                                | 0                                                     |
|                     |                        |                                         | 804,000                      | 111,563                      | 2,300                                   | 917,863                              | 497,669                                                        | 420,194                                               |

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

City Name: Clarion

USE THIS PAGE ONLY AFTER FILLING LINES 1 THRU 30 ABOVE.

Fiscal Year

2015

| Project Name<br>(A) | Amount of Issue<br>(B) | Date Certified to County Auditor<br>(C) | Principal Due FY 2015<br>(D) | Interest Due FY 2015<br>+(E) | Bond Reg/Other Fees Due FY 2015<br>+(F) | Total Obligation Due FY 2015<br>=(G) | Paid from Funds OTHER THAN Current Year Property Taxes<br>-(H) | Amount Paid by Current Year Debt Service Levy<br>=(I) |
|---------------------|------------------------|-----------------------------------------|------------------------------|------------------------------|-----------------------------------------|--------------------------------------|----------------------------------------------------------------|-------------------------------------------------------|
| (91)                |                        |                                         |                              |                              |                                         | 0                                    |                                                                | 0                                                     |
| (92)                |                        |                                         |                              |                              |                                         | 0                                    |                                                                | 0                                                     |
| (93)                |                        |                                         |                              |                              |                                         | 0                                    |                                                                | 0                                                     |
| (94)                |                        |                                         |                              |                              |                                         | 0                                    |                                                                | 0                                                     |
| (95)                |                        |                                         |                              |                              |                                         | 0                                    |                                                                | 0                                                     |
| (96)                |                        |                                         |                              |                              |                                         | 0                                    |                                                                | 0                                                     |
| (97)                |                        |                                         |                              |                              |                                         | 0                                    |                                                                | 0                                                     |
| (98)                |                        |                                         |                              |                              |                                         | 0                                    |                                                                | 0                                                     |
| (99)                |                        |                                         |                              |                              |                                         | 0                                    |                                                                | 0                                                     |
| (100)               |                        |                                         |                              |                              |                                         | 0                                    |                                                                | 0                                                     |
| (101)               |                        |                                         |                              |                              |                                         | 0                                    |                                                                | 0                                                     |
| (102)               |                        |                                         |                              |                              |                                         | 0                                    |                                                                | 0                                                     |
| (103)               |                        |                                         |                              |                              |                                         | 0                                    |                                                                | 0                                                     |
| (104)               |                        |                                         |                              |                              |                                         | 0                                    |                                                                | 0                                                     |
| (105)               |                        |                                         |                              |                              |                                         | 0                                    |                                                                | 0                                                     |
| (106)               |                        |                                         |                              |                              |                                         | 0                                    |                                                                | 0                                                     |
| (107)               |                        |                                         |                              |                              |                                         | 0                                    |                                                                | 0                                                     |
| (108)               |                        |                                         |                              |                              |                                         | 0                                    |                                                                | 0                                                     |
| (109)               |                        |                                         |                              |                              |                                         | 0                                    |                                                                | 0                                                     |
| (110)               |                        |                                         |                              |                              |                                         | 0                                    |                                                                | 0                                                     |
| (111)               |                        |                                         |                              |                              |                                         | 0                                    |                                                                | 0                                                     |
| (112)               |                        |                                         |                              |                              |                                         | 0                                    |                                                                | 0                                                     |
| (113)               |                        |                                         |                              |                              |                                         | 0                                    |                                                                | 0                                                     |
| (114)               |                        |                                         |                              |                              |                                         | 0                                    |                                                                | 0                                                     |
| (115)               |                        |                                         |                              |                              |                                         | 0                                    |                                                                | 0                                                     |
| (116)               |                        |                                         |                              |                              |                                         | 0                                    |                                                                | 0                                                     |
| (117)               |                        |                                         |                              |                              |                                         | 0                                    |                                                                | 0                                                     |
| (118)               |                        |                                         |                              |                              |                                         | 0                                    |                                                                | 0                                                     |
| (119)               |                        |                                         |                              |                              |                                         | 0                                    |                                                                | 0                                                     |
| (120)               |                        |                                         |                              |                              |                                         | 0                                    |                                                                | 0                                                     |
|                     |                        |                                         | 804,000                      | 111,563                      | 2,300                                   | 917,863                              | 497,669                                                        | 420,194                                               |

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

Fiscal Year  
2015

City Name: Clarion

USE THIS PAGE ONLY AFTER FILLING LINES 1 THRU 30 ABOVE.

| Project Name<br>(A) | Amount of Issue<br>(B) | Date Certified to County Auditor<br>(C) | Principal Due FY 2015<br>(D) | Interest Due FY 2015<br>+(E) | Bond Reg/Other Fees Due FY 2015<br>+(F) | Total Obligation Due FY 2015<br>=(G) | Paid from Funds OTHER THAN Current Year Property Taxes<br>-(H) | Amount Paid by Current Year Debt Service Levy<br>=(I) |
|---------------------|------------------------|-----------------------------------------|------------------------------|------------------------------|-----------------------------------------|--------------------------------------|----------------------------------------------------------------|-------------------------------------------------------|
| (121)               |                        |                                         |                              |                              |                                         | 0                                    |                                                                | 0                                                     |
| (122)               |                        |                                         |                              |                              |                                         | 0                                    |                                                                | 0                                                     |
| (123)               |                        |                                         |                              |                              |                                         | 0                                    |                                                                | 0                                                     |
| (124)               |                        |                                         |                              |                              |                                         | 0                                    |                                                                | 0                                                     |
| (125)               |                        |                                         |                              |                              |                                         | 0                                    |                                                                | 0                                                     |
| (126)               |                        |                                         |                              |                              |                                         | 0                                    |                                                                | 0                                                     |
| (127)               |                        |                                         |                              |                              |                                         | 0                                    |                                                                | 0                                                     |
| (128)               |                        |                                         |                              |                              |                                         | 0                                    |                                                                | 0                                                     |
| (129)               |                        |                                         |                              |                              |                                         | 0                                    |                                                                | 0                                                     |
| (130)               |                        |                                         |                              |                              |                                         | 0                                    |                                                                | 0                                                     |
| (131)               |                        |                                         |                              |                              |                                         | 0                                    |                                                                | 0                                                     |
| (132)               |                        |                                         |                              |                              |                                         | 0                                    |                                                                | 0                                                     |
| (133)               |                        |                                         |                              |                              |                                         | 0                                    |                                                                | 0                                                     |
| (134)               |                        |                                         |                              |                              |                                         | 0                                    |                                                                | 0                                                     |
| (135)               |                        |                                         |                              |                              |                                         | 0                                    |                                                                | 0                                                     |
| (136)               |                        |                                         |                              |                              |                                         | 0                                    |                                                                | 0                                                     |
| (137)               |                        |                                         |                              |                              |                                         | 0                                    |                                                                | 0                                                     |
| (138)               |                        |                                         |                              |                              |                                         | 0                                    |                                                                | 0                                                     |
| (139)               |                        |                                         |                              |                              |                                         | 0                                    |                                                                | 0                                                     |
| (140)               |                        |                                         |                              |                              |                                         | 0                                    |                                                                | 0                                                     |
| (141)               |                        |                                         |                              |                              |                                         | 0                                    |                                                                | 0                                                     |
| (142)               |                        |                                         |                              |                              |                                         | 0                                    |                                                                | 0                                                     |
| (143)               |                        |                                         |                              |                              |                                         | 0                                    |                                                                | 0                                                     |
| (144)               |                        |                                         |                              |                              |                                         | 0                                    |                                                                | 0                                                     |
| (145)               |                        |                                         |                              |                              |                                         | 0                                    |                                                                | 0                                                     |
| (146)               |                        |                                         |                              |                              |                                         | 0                                    |                                                                | 0                                                     |
| (147)               |                        |                                         |                              |                              |                                         | 0                                    |                                                                | 0                                                     |
| (148)               |                        |                                         |                              |                              |                                         | 0                                    |                                                                | 0                                                     |
| (149)               |                        |                                         |                              |                              |                                         | 0                                    |                                                                | 0                                                     |
| (150)               |                        |                                         |                              |                              |                                         | 0                                    |                                                                | 0                                                     |
|                     |                        |                                         | 804,000                      | 111,563                      | 2,300                                   | 917,863                              | 497,669                                                        | 420,194                                               |

## NOTICE OF PUBLIC HEARING BUDGET ESTIMATE

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

City of Clarion, Iowa

The City Council will conduct a public hearing on the proposed Budget at Clarion City Council Chambers

on 3/3/2014 at 5:00 PM  
*(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 . . . . . \$ 18.89859

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.

515-532-2847  
phone number

Rochelle E. Pohlman  
City Clerk/Finance Officer's NAME

|                                                                                        |           | Budget FY<br>2015 | Re-estimated FY<br>2014 | Actual FY<br>2013 |
|----------------------------------------------------------------------------------------|-----------|-------------------|-------------------------|-------------------|
|                                                                                        |           | (a)               | (b)                     | (c)               |
| <b>Revenues &amp; Other Financing Sources</b>                                          |           |                   |                         |                   |
| Taxes Levied on Property                                                               | 1         | 1,260,256         | 1,262,529               | 1,231,513         |
| Less: Uncollected Property Taxes-Levy Year                                             | 2         | 0                 | 0                       | 0                 |
| <b>Net Current Property Taxes</b>                                                      | <b>3</b>  | <b>1,260,256</b>  | <b>1,262,529</b>        | <b>1,231,513</b>  |
| Delinquent Property Taxes                                                              | 4         | 0                 | 0                       | 0                 |
| TIF Revenues                                                                           | 5         | 585,790           | 595,569                 | 563,708           |
| Other City Taxes                                                                       | 6         | 315,623           | 286,800                 | 370,036           |
| Licenses & Permits                                                                     | 7         | 19,225            | 25,950                  | 20,343            |
| Use of Money and Property                                                              | 8         | 92,918            | 90,918                  | 126,046           |
| Intergovernmental                                                                      | 9         | 351,201           | 345,968                 | 337,039           |
| Charges for Fees & Service                                                             | 10        | 91,590,702        | 91,676,330              | 1,567,256         |
| Special Assessments                                                                    | 11        | 16,993            | 16,433                  | 26,024            |
| Miscellaneous                                                                          | 12        | 235,600           | 198,827                 | 925,659           |
| Other Financing Sources                                                                | 13        | 200,775           | 526,804                 | 2,168,545         |
| <b>Total Revenues and Other Sources</b>                                                | <b>14</b> | <b>94,669,083</b> | <b>95,026,128</b>       | <b>7,336,169</b>  |
| <b>Expenditures &amp; Other Financing Uses</b>                                         |           |                   |                         |                   |
| Public Safety                                                                          | 15        | 843,333           | 948,530                 | 889,129           |
| Public Works                                                                           | 16        | 475,882           | 498,960                 | 438,985           |
| Health and Social Services                                                             | 17        | 0                 | 0                       | 0                 |
| Culture and Recreation                                                                 | 18        | 310,542           | 350,061                 | 321,149           |
| Community and Economic Development                                                     | 19        | 497,432           | 433,038                 | 1,635,850         |
| General Government                                                                     | 20        | 225,455           | 215,978                 | 207,396           |
| Debt Service                                                                           | 21        | 437,187           | 362,116                 | 356,875           |
| Capital Projects                                                                       | 22        | 0                 | 10,000                  | 341,402           |
| <b>Total Government Activities Expenditures</b>                                        | <b>23</b> | <b>2,789,831</b>  | <b>2,818,683</b>        | <b>4,190,786</b>  |
| Business Type / Enterprises                                                            | 24        | 91,216,390        | 91,119,805              | 1,553,570         |
| <b>Total ALL Expenditures</b>                                                          | <b>25</b> | <b>94,006,221</b> | <b>93,938,488</b>       | <b>5,744,356</b>  |
| Transfers Out                                                                          | 26        | 200,775           | 526,804                 | 476,795           |
| <b>Total ALL Expenditures/Transfers Out</b>                                            | <b>27</b> | <b>94,206,996</b> | <b>94,465,292</b>       | <b>6,221,151</b>  |
| <b>Excess Revenues &amp; Other Sources Over<br/>(Under) Expenditures/Transfers Out</b> | <b>28</b> | <b>462,087</b>    | <b>560,836</b>          | <b>1,115,018</b>  |
| Beginning Fund Balance July 1                                                          | 29        | 2,932,868         | 2,372,032               | 1,257,014         |
| <b>Ending Fund Balance June 30</b>                                                     | <b>30</b> | <b>3,394,955</b>  | <b>2,932,868</b>        | <b>2,372,032</b>  |