

58-557

Adoption of Budget and Certification of City Taxes

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

The City of: FREDONIA County Name: LOUISA Date Budget Adopted: 03/11/13
(Date) xx/xx/xx

At a meeting of the City Council, held after the public hearing as required by law, as specified above, the proposed budget was adopted as summarized and attached hereto, and tax levies, as itemized below, were approved for all taxable property of this City. There is attached a Long Term Debt Schedule Form 703 for the debt service needs, if any.

319-750-0801

Telephone Number

Signature

County Auditor Date Stamp

January 1, 2012 Property Valuations

Last Official Census

Regular	2a	With Gas & Electric	2,347,970	2b	Without Gas & Electric	2,287,087	244
Debt Service Value	3a		2,347,970	3b		2,287,087	
Ag Land	4a		6,035				

TAXES LEVIED

Code Sec.	Dollar Limit	Purpose	ENTER FIRE DISTRICT RATE BELOW	(A) Request with Utility Replacement	(B) Property Taxes Levied	(C) Rate
384.1	7.54540	Regular General levy	5a 0.55460	17,716	17,257	7.54540
-384		Non-Voted Other Permissible Levies				
12(8)	0.67500	Contract for use of Bridge			0	0.00000
12(10)	0.95000	Opr & Maint publicly owned Transit			0	0.00000
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center			0	0.00000
12(12)	0.13500	Opr & Maint of City owned Civic Center			0	0.00000
12(13)	0.06750	Planning a Sanitary Disposal Project			0	0.00000
12(14)	0.27000	Aviation Authority (under sec.330A.15)			0	0.00000
12(16)	0.06750	Levee Impr. fund in special charter city			0	0.00000
12(18)	Amt Nec	Liability, property & self insurance costs			0	0.00000
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.			0	0.00000
-384		Voted Other Permissible Levies				
12(1)	0.13500	Instrumental/Vocal Music Groups			0	0.00000
12(2)	0.81000	Memorial Building			0	0.00000
12(3)	0.13500	Symphony Orchestra			0	0.00000
12(4)	0.27000	Cultural & Scientific Facilities			0	0.00000
12(5)	As Voted	County Bridge			0	0.00000
12(6)	1.35000	Missi or Missouri River Bridge Const.			0	0.00000
12(9)	0.03375	Aid to a Transit Company			0	0.00000
12(17)	0.20500	Maintain Institution received by gift/devise			0	0.00000
12(19)	1.00000	City Emergency Medical District			0	0.00000
12(21)	0.27000	Support Public Library			0	0.00000
28E.22	1.50000	Unified Law Enforcement			0	0.00000
Total General Fund Regular Levies (5 thru 24)				17,716	17,257	
384.1	3.00375	Ag Land		18	18	3.00375
Total General Fund Tax Levies (25 + 26)				17,734	17,275	Do Not Add
Special Revenue Levies						
384.8	0.27000	Emergency (if general fund at levy limit)		0	0	0.00000
384.6	Amt Nec	Police & Fire Retirement			0	0.00000
	Amt Nec	FICA & IPERS (if general fund at levy limit)			0	0.00000
Rules	Amt Nec	Other Employee Benefits			0	0.00000
Total Employee Benefit Levies (29,30,31)				0	0	0.00000
Sub Total Special Revenue Levies (28+32)				0	0	
Valuation						
386	As Req	With Gas & Elec	Without Gas & Elec			
	SSMID 1 (A)	(B)		34	0	0.00000
	SSMID 2 (A)	(B)		35	0	0.00000
	SSMID 3 (A)	(B)		36	0	0.00000
	SSMID 4 (A)	(B)		37	0	0.00000
	SSMID 5 (A)	(B)		555	0	0.00000
	SSMID 6 (A)	(B)		556	0	0.00000
	SSMID 7 (A)	(B)		1177	0	0.00000
Total SSMID				0	0	Do Not Add
Total Special Revenue Levies				0	0	
384.4	Amt Nec	Debt Service Levy	76.10(6)	40	0	0.00000
384.7	0.67500	Capital Projects (Capital Improv. Reserve)		41	0	0.00000
Total Property Taxes (27+39+40+41)				17,734	17,275	7.54540

COUNTY AUDITOR - I certify the budget is in compliance with ALL the following:

Budgets that DO NOT meet ALL the criteria below are not statutorily compliant & must be returned to the city for correction.

- 1) The prescribed Notice of Public Hearing Budget Estimate (Form 631.1) was lawfully published, or posted if applicable, and notarized, filed proof was evidenced.
- 2) Budget hearing notices were published or posted not less than 10 days, nor more than 20 days, prior to the budget hearing.
- 3) Adopted property taxes do not exceed published or posted amounts.
- 4) Adopted expenditures do not exceed published or posted amounts in each of the nine program areas, or in total.
- 5) The budget file uploaded to the SUBMIT Area matched the paper copy certified by the city to this office.

(County Auditor)

Fund Balance Worksheet for City of **FREDONIA**

		General	Special Rev	TIF	Debt Serv	Capt Proj	Permanent	Total	Proprietary	Grand
		(A)	(B)	Special Rev	(D)	(E)	(G)	Government	(I)	Total
(1)										
*Annual Report FY 2012										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	33,268	27,262					60,530	63,647	124,177
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	20,829	31,680					52,509	48,841	101,350
Actual Expenditures Except End Bal (pg 12, line 259) *	3	18,200	29,226					47,426	47,388	94,814
Ending Fund Balance June 30 (pg 12, line 270) *	4	35,897	29,716	0	0	0	0	65,613	65,100	130,713
(2)		General	Spec Rev	TIF	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Re-Estimated FY 2013										
Beginning Fund Balance	5	35,897	29,716	0	0	0	0	65,613	65,100	130,713
Re-Est Revenues	6	29,000	20,900	0	0	0	0	49,900	49,000	98,900
Re-Est Expenditures	7	30,100	20,200	0	0	0	0	50,300	47,450	97,750
Ending Fund Balance	8	34,797	30,416	0	0	0	0	65,213	66,650	131,863
(3)		General	Spec Rev	TIF	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2014										
Beginning Fund Balance	9	34,797	30,416	0	0	0	0	65,213	66,650	131,863
Revenues	10	29,534	21,000	0	0	0	0	50,534	49,000	99,534
Expenditures	11	32,200	24,400	0	0	0	0	56,600	48,700	105,300
Ending Fund Balance	12	32,131	27,016	0	0	0	0	59,147	66,950	126,097

* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2012

** The remaining two sections are filled in by the software once ALL worksheets are completed.

CITY OF FREDONIA

As provided in Iowa Code Section 384.12, subsection 22, a city may levy the amount necessary in support of a local Emergency Management Commission. In addition to this individual levy, Emergency Management Commission support may also be included as part of the General Fund Levy. Iowa Code Section 29C.17, subsection 5 states that any support from cities or counties must be separately reported on tax statements issued by the county treasurer.

Input the amount of General Fund Levy request to be used for support of an Emergency Management Commission. The total below will reflect the total amount of Emergency Management Commission support provided by the City.

	Request with Utility Replacement (A)	Property Taxes Levied (B)
1 Portion of General Fund Levy Used for Emerg. Mgmt. Comm.	0	0
2 <u>Support of a Local Emerg.Mgmt.Comm.</u>	0	0
3 TOTAL FOR FISCAL YEAR 2014	0	0

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2014

Fiscal Years

GOVERNMENT ACTIVITIES		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2014	RE-ESTIMATED 2013	ACTUAL 2012
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
PUBLIC SAFETY											
Police Department/Crime Prevention	1	6,900							6,900	6,700	6,686
Jail	2	5,400							5,400	5,400	5,336
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5								0	0	0
Ambulance	6								0	0	0
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	0	0
Animal Control	9	200							200	200	100
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	12,500	0	0			0		12,500	12,300	12,122
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12		18,000						18,000	14,000	11,383
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		6,400						6,400	6,200	6,107
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								0	0	0
Garbage (if not Enterprise)	20								0	0	0
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	0	24,400	0			0		24,400	20,200	17,490
HEALTH & SOCIAL SERVICES											
Welfare Assistance	23								0	0	0
City Hospital	24								0	0	0
Payments to Private Hospitals	25								0	0	0
Health Regulation and Inspection	26								0	0	0
Water, Air, and Mosquito Control	27								0	0	0
Community Mental Health	28								0	0	0
Other Health and Social Services	29								0	0	0
TOTAL (lines 23 - 29)	30	0	0	0			0		0	0	0
CULTURE & RECREATION											
Library Services	31								0	0	0
Museum, Band and Theater	32								0	0	0
Parks	33	3,500							3,500	3,500	2,907
Recreation	34	2,000							2,000	1,500	2,157
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36								0	0	0
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	5,500	0	0			0		5,500	5,000	5,064

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2014

Fiscal Years

GOVERNMENT ACTIVITIES CONT.	(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2014 (J)	RE-ESTIMATED 2013 (K)	ACTUAL 2012 (L)
COMMUNITY & ECONOMIC DEVELOPMENT												
Community Beautification	39									0	0	0
Economic Development	40									0	0	0
Housing and Urban Renewal	41									0	0	0
Planning & Zoning	42									0	0	0
Other Com & Econ Development	43									0	0	0
TOTAL (lines 39 - 44)	44									0	0	0
TOTAL (lines 39 - 44)	45		0	0	0			0		0	0	0
GENERAL GOVERNMENT												
Mayor, Council, & City Manager	46		2,600							2,600	2,800	2,911
Clerk, Treasurer, & Finance Adm.	47		3,600							3,600	3,400	3,595
Elections	48		400							400	0	0
Legal Services & City Attorney	49		2,000							2,000	1,500	1,214
City Hall & General Buildings	50		2,600							2,600	2,400	2,419
Tort Liability	51		3,000							3,000	2,700	2,611
Other General Government	52									0	0	0
TOTAL (lines 46 - 52)	53		14,200	0	0			0		14,200	12,800	12,750
DEBT SERVICE	54									0	0	0
Gov Capital Projects	55									0	0	0
TIF Capital Projects	56									0	0	0
TOTAL CAPITAL PROJECTS	57		0	0	0		0	0		0	0	0
TOTAL Government Activities Expenditures <i>(lines 11+22+30+38+45+53+54+57)</i>	58		32,200	24,400	0	0	0	0		56,600	50,300	47,426
BUSINESS TYPE ACTIVITIES Proprietary: Enterprise & Budgeted ISF												
Water Utility	59									0	0	0
Sewer Utility	60								15,800	15,800	15,750	13,933
Electric Utility	61									0	0	0
Gas Utility	62									0	0	0
Airport	63									0	0	0
Landfill/Garbage	64								18,100	18,100	18,100	19,886
Transit	65									0	0	0
Cable TV, Internet & Telephone	66									0	0	0
Housing Authority	67									0	0	0
Storm Water Utility	68									0	0	0
Other Business Type (city hosp., ISF, parking, etc.)	69									0	0	0
Enterprise DEBT SERVICE	70								14,800	14,800	13,600	13,569
Enterprise CAPITAL PROJECTS	71									0	0	0
Enterprise TIF CAPITAL PROJECTS	72									0	0	0
TOTAL Business Type Expenditures (lines 59 - 73)	73								48,700	48,700	47,450	47,388
TOTAL ALL EXPENDITURES (lines 58+74)	74		32,200	24,400	0	0	0	0	48,700	105,300	97,750	94,814
Regular Transfers Out	75									0	0	0
Internal TIF Loan / Repayment Transfers Out	76									0	0	0
Total ALL Transfers Out	77		0	0	0	0	0	0	0	0	0	0
Total Expenditures & Fund Transfers Out (lines 75+78)	78		32,200	24,400	0	0	0	0	48,700	105,300	97,750	94,814
Ending Fund Balance June 30	79		32,131	27,016	0	0	0	0	66,950	126,097	131,863	130,713

The last two columns will fill in once the Re-Est forms are completed

REVENUES DETAIL

Fiscal Year Ending

2014

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2014 (J)	RE-ESTIMATED 2013 (K)	ACTUAL 2012 (L)
REVENUES & OTHER FINANCING SOURCES											
Taxes Levied on Property	1	17,275	0		0	0			17,275	16,400	18,224
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	17,275	0		0	0			17,275	16,400	18,224
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	459	0		0	0			459	600	359
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								0	0	0
Other Local Option Taxes	12	10,800							10,800	10,800	11,736
Subtotal - Other City Taxes (lines 6 thru 12)	13	11,259	0		0	0			11,259	11,400	12,095
Licenses & Permits	14								0	0	0
Use of Money & Property	15	1,000							1,000	1,200	2,246
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		21,000						21,000	20,900	19,944
Other State Grants & Reimbursements	18								0	0	0
Local Grants & Reimbursements	19								0	0	0
Subtotal - Intergovernmental (lines 16 thru 19)	20	0	21,000	0	0	0		0	21,000	20,900	19,944
Charges for Fees & Service:											
Water Utility	21								0	0	0
Sewer Utility	22							29,400	29,400	29,400	29,304
Electric Utility	23								0	0	0
Gas Utility	24								0	0	0
Parking	25								0	0	0
Airport	26								0	0	0
Landfill/Garbage	27							19,600	19,600	19,600	19,537
Hospital	28								0	0	0
Transit	29								0	0	0
Cable TV, Internet & Telephone	30								0	0	0
Housing Authority	31								0	0	0
Storm Water Utility	32								0	0	0
Other Fees & Charges for Service	33								0	0	0
Subtotal - Charges for Service (lines 21 thru 33)	34	0	0		0	0	0	49,000	49,000	49,000	48,841
Special Assessments	35								0	0	0
Miscellaneous	36								0	0	0
Other Financing Sources:											
Regular Operating Transfers In	37								0	0	0
Internal TIF Loan Transfers In	38								0	0	0
Subtotal ALL Operating Transfers In	39	0	0	0	0	0	0	0	0	0	0
Proceeds of Debt (Excluding TIF Internal Borrowing)	40								0	0	0
Proceeds of Capital Asset Sales	41								0	0	0
Subtotal-Other Financing Sources (lines 38 thru 40)	42	0	0	0	0	0	0	0	0	0	0
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 42)	43	29,534	21,000	0	0	0	0	49,000	99,534	98,900	101,350
Beginning Fund Balance July 1	44	34,797	30,416	0	0	0	0	66,650	131,863	130,713	124,177
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	64,331	51,416	0	0	0	0	115,650	231,397	229,613	225,527

CITY OF FREDONIA
ADOPTED BUDGET SUMMARY
YEAR ENDED JUNE 30, 2014

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2014 (J)	RE-ESTIMATED 2013 (K)	ACTUAL 2012 (L)
Revenues & Other Financing Sources											
Taxes Levied on Property	1	17,275	0		0	0			17,275	16,400	18,224
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	17,275	0		0	0			17,275	16,400	18,224
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	11,259	0		0	0			11,259	11,400	12,095
Licenses & Permits	7	0	0					0	0	0	0
Use of Money and Property	8	1,000	0	0	0	0	0	0	1,000	1,200	2,246
Intergovernmental	9	0	21,000	0	0	0		0	21,000	20,900	19,944
Charges for Fees & Service	10	0	0		0	0	0	49,000	49,000	49,000	48,841
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	0	0		0	0	0	0	0	0	0
Sub-Total Revenues	13	29,534	21,000	0	0	0	0	49,000	99,534	98,900	101,350
Other Financing Sources:											
Total Transfers In	14	0	0	0	0	0	0	0	0	0	0
Proceeds of Debt	15	0	0	0	0	0		0	0	0	0
Proceeds of Capital Asset Sales	16	0	0	0	0	0	0	0	0	0	0
Total Revenues and Other Sources	17	29,534	21,000	0	0	0	0	49,000	99,534	98,900	101,350
Expenditures & Other Financing Uses											
Public Safety	18	12,500	0	0			0		12,500	12,300	12,122
Public Works	19	0	24,400	0			0		24,400	20,200	17,490
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	5,500	0	0			0		5,500	5,000	5,064
Community and Economic Development	22	0	0	0			0		0	0	0
General Government	23	14,200	0	0			0		14,200	12,800	12,750
Debt Service	24	0	0	0	0		0		0	0	0
Capital Projects	25	0	0	0		0			0	0	0
Total Government Activities Expenditures	26	32,200	24,400	0	0	0	0		56,600	50,300	47,426
Business Type Proprietary: Enterprise & ISF	27							48,700	48,700	47,450	47,388
Total Gov & Bus Type Expenditures	28	32,200	24,400	0	0	0	0	48,700	105,300	97,750	94,814
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	32,200	24,400	0	0	0	0	48,700	105,300	97,750	94,814
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-2,666	-3,400	0	0	0	0	300	-5,766	1,150	6,536
Beginning Fund Balance July 1	33	34,797	30,416	0	0	0	0	66,650	131,863	130,713	124,177
Ending Fund Balance June 30	34	32,131	27,016	0	0	0	0	66,950	126,097	131,863	130,713

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

City Name: FREDONIA

Fiscal Year
2014

Project Name (A)	Amount of Issue (B)	Date Certified to County Auditor (C)	Principal Due FY 2014 (D)	Interest Due FY 2014 +(E)	Bond Reg/Other Fees Due FY 2014 +(F)	Total Obligation Due FY 2014 =(G)	Paid from Funds OTHER THAN Current Year Property Taxes -(H)	Amount Paid by Current Year Debt Service Levy #NAME?
-1 SEWER BAND SRF IFA	196,000	02/09/01	10,000	4,800		14,800	14,800	0
-2						0		0
-3						0		0
-4						0		0
-5						0		0
-6						0		0
-7						0		0
-8						0		0
-9						0		0
-10						0		0
-11						0		0
-12						0		0
-13						0		0
-14						0		0
-15						0		0
-16						0		0
-17						0		0
-18						0		0
-19						0		0
-20						0		0
-21						0		0
-22						0		0
-23						0		0
-24						0		0
-25						0		0
-26						0		0
-27						0		0
-28						0		0
-29						0		0
-30						0		0
TOTALS			10,000	4,800	0	14,800	14,800	0

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

Fiscal Year
2014

City Name: FREDONIA

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

Project Name (A)	Amount of Issue (B)	Date Certified to County Auditor (C)	Principal Due FY 2014 (D)	Interest Due FY 2014 +(E)	Bond Reg/Other Fees Due FY 2014 +(F)	Total Obligation Due FY 2014 =(G)	Paid from Funds OTHER THAN Current Year Property Taxes -(H)	Amount Paid by Current Year Debt Service Levy #NAME?
-31						0		0
-32						0		0
-33						0		0
-34						0		0
-35						0		0
-36						0		0
-37						0		0
-38						0		0
-39						0		0
-40						0		0
-41						0		0
-42						0		0
-43						0		0
-44						0		0
-45						0		0
-46						0		0
-47						0		0
-48						0		0
-49						0		0
-50						0		0
-51						0		0
-52						0		0
-53						0		0
-54						0		0
-55						0		0
-56						0		0
-57						0		0
-58						0		0
-59						0		0
-60						0		0
			10,000	4,800	0	14,800	14,800	0

