

# 15-132

## Adoption of Budget and Certification of City Taxes

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

The City of: MARNE County Name: CASS Date Budget Adopted: 03/12/13  
(Date) xx/xx/xx

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

County Auditor Date Stamp		712-243-5028 Telephone Number	_____ Signature	
<b>January 1, 2012 Property Valuations</b>				
		With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	2a	2,571,145	2,424,434	120
<b>Debt Service Value</b>	3a	2,571,145	2,424,434	
Ag Land	4a	221,089		

Code		Dollar		(A)	(B)	(C)	
Sec.	Limit	Purpose		Request with Utility Replacement	Property Taxes Levied	Rate	
384.1	8.10000	Regular General levy	5	20,826	19,638	43 8.10000	
-384		Non-Voted Other Permissible Levies					
12(8)	0.67500	Contract for use of Bridge	6		0	44 0.00000	
12(10)	0.95000	Opr & Maint publicly owned Transit	7		0	45 0.00000	
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center	8		0	46 0.00000	
12(12)	0.13500	Opr & Maint of City owned Civic Center	9		0	47 0.00000	
12(13)	0.06750	Planning a Sanitary Disposal Project	10		0	48 0.00000	
12(14)	0.27000	Aviation Authority (under sec.330A.15)	11		0	49 0.00000	
12(16)	0.06750	Levee Impr. fund in special charter city	13		0	51 0.00000	
12(18)	Amt Nec	Liability, property & self insurance costs	14	5,000	4,715	52 1.94466	
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462		0	465 0.00000	
-384		Voted Other Permissible Levies					
12(1)	0.13500	Instrumental/Vocal Music Groups	15		0	53 0.00000	
12(2)	0.81000	Memorial Building	16		0	54 0.00000	
12(3)	0.13500	Symphony Orchestra	17		0	55 0.00000	
12(4)	0.27000	Cultural & Scientific Facilities	18		0	56 0.00000	
12(5)	As Voted	County Bridge	19		0	57 0.00000	
12(6)	1.35000	Missi or Missouri River Bridge Const.	20		0	58 0.00000	
12(9)	0.03375	Aid to a Transit Company	21		0	59 0.00000	
12(17)	0.20500	Maintain Institution received by gift/devise	22		0	60 0.00000	
12(19)	1.00000	City Emergency Medical District	463		0	466 0.00000	
12(21)	0.27000	Support Public Library	23		0	61 0.00000	
28E.22	1.50000	Unified Law Enforcement	24		0	62 0.00000	
<b>Total General Fund Regular Levies (5 thru 24)</b>				25	25,826	24,353	
384.1	3.00375	Ag Land	26	664	664	63 3.00375	
<b>Total General Fund Tax Levies (25 + 26)</b>				27	26,490	25,017	Do Not Add
Special Revenue Levies							
384.8	0.27000	Emergency (if general fund at levy limit)	28	0	0	64 0.00000	
384.6	Amt Nec	Police & Fire Retirement	29	0	0	0.00000	
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30		0	0.00000	
Rules	Amt Nec	Other Employee Benefits	31		0	0.00000	
<b>Total Employee Benefit Levies (29,30,31)</b>				32	0	0	65 0.00000
<b>Sub Total Special Revenue Levies (28+32)</b>				33	0	0	
Valuation							
386	As Req	With Gas & Elec	Without Gas & Elec				
	SSMID 1 (A)	(B)		34	0	66 0.00000	
	SSMID 2 (A)	(B)		35	0	67 0.00000	
	SSMID 3 (A)	(B)		36	0	68 0.00000	
	SSMID 4 (A)	(B)		37	0	69 0.00000	
	SSMID 5 (A)	(B)		555	0	565 0.00000	
	SSMID 6 (A)	(B)		556	0	566 0.00000	
	SSMID 7 (A)	(B)		1177	0	### 0.00000	
<b>Total SSMID</b>				38	0	0	Do Not Add
<b>Total Special Revenue Levies</b>				39	0	0	
384.4	Amt Nec	Debt Service Levy 76.10(6)	40	0	0	70 0.00000	
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41		0	71 0.00000	
<b>Total Property Taxes (27+39+40+41)</b>				42	26,490	25,017	72 10.04466

**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 **MARNE**

		General (A)	Special Rev (B)	TIF Special Rev (C)	Debt Serv (D)	Capt Proj (E)	Permanent (G)	Total Government (H)	Proprietary (I)	Grand Total (J)	
<b>(1)</b>											
<b>*Annual Report FY 2012</b>											
Beginning Fund Balance July 1 (pg 5, line 134) *	1	2,765	10,099		145			13,009	45,816	58,825	
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	83,841	11,440		6,032			101,313	6,809	108,122	
Actual Expenditures Except End Bal (pg 12, line 259) *	3	82,535	18,120		6,000			106,655	1,015	107,670	
Ending Fund Balance June 30 (pg 12, line 270) *	4	4,071	3,419	0	177	0	0	7,667	51,610	59,277	
<b>(2)</b>											
<b>** Re-Estimated FY 2013</b>											
Beginning Fund Balance	5	4,071	3,419	0	177	0	0	7,667	51,610	59,277	
Re-Est Revenues	6	78,524	8,000	0	5,642	0	0	92,166	6,800	98,966	
Re-Est Expenditures	7	52,800	10,000	0	6,000	0	0	68,800	1,000	69,800	
Ending Fund Balance	8	29,795	1,419	0	-181	0	0	31,033	57,410	88,443	
<b>(3)</b>											
<b>** Budget FY 2014</b>											
Beginning Fund Balance	9	29,795	1,419	0	-181	0	0	31,033	57,410	88,443	
Revenues	10	42,380	15,000	0	6,000	0	0	63,380	7,000	70,380	
Expenditures	11	49,500	14,700	0	6,000	0	0	70,200	1,000	71,200	
Ending Fund Balance	12	22,675	1,719	0	-181	0	0	24,213	63,410	87,623	

\* 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.



EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2014

Fiscal Years

GOVERNMENT ACTIVITIES		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2014	RE-ESTIMATED 2013	ACTUAL 2012
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
<b>PUBLIC SAFETY</b>											
Police Department/Crime Prevention	1	1,500							1,500	1,500	1,490
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	9,600							9,600	7,200	0
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								0	0	0
TOTAL (lines 1 - 10)	11	11,100	0	0			0		11,100	8,700	1,490
<b>PUBLIC WORKS</b>											
Roads, Bridges, & Sidewalks	12		9,000						9,000	10,000	9,462
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		3,700						3,700	4,000	3,708
Traffic Control and Safety	15								0	0	0
Snow Removal	16		2,000						2,000	4,000	1,350
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	200	0
Other Public Works	21	10,000							10,000	0	0
TOTAL (lines 12 - 21)	22	10,000	14,700	0			0		24,700	18,200	14,520
<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								0	0	0
Museum, Band and Theater	32								0	0	0
Parks	33	10,000							10,000	20,000	44,489
Recreation	34								0	0	0
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	10,000	0	0			0		10,000	20,000	44,489

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2014

Fiscal Years

GOVERNMENT ACTIVITIES CONT.	(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2014 (J)	RE-ESTIMATED 2013 (K)	ACTUAL 2012 (L)
<b>COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>												
Community Beautification	39									0	0	0
Economic Development	40									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)	45		0	0	0			0		0	0	0
<b>GENERAL GOVERNMENT</b>												
Mayor, Council, & City Manager	46		600							600	600	570
Clerk, Treasurer, & Finance Adm.	47		8,000							8,000	8,000	7,600
Elections	48		300							300	300	625
Legal Services & City Attorney	49		1,000							1,000	100	0
City Hall & General Buildings	50		2,000							2,000	2,000	4,827
Tort Liability	51		1,500							1,500	1,400	6,611
Other General Government	52		5,000							5,000	3,500	16,323
TOTAL (lines 46 - 52)	53		18,400	0	0			0		18,400	15,900	36,556
<b>DEBT SERVICE</b>	54					6,000				6,000	6,000	6,000
Gov Capital Projects	55									0	0	0
TIF Capital Projects	56									0	0	0
<b>TOTAL CAPITAL PROJECTS</b>	57		0	0	0		0	0		0	0	0
<b>TOTAL Government Activities Expenditures</b> (lines 11+22+30+38+45+53+54+57)	58		49,500	14,700	0	6,000	0	0		70,200	68,800	103,055
<b>BUSINESS TYPE ACTIVITIES</b>												
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>												
Water Utility	59								1,000	1,000	1,000	1,015
Sewer Utility	60									0	0	0
Electric Utility	61									0	0	0
Gas Utility	62									0	0	0
Airport	63									0	0	0
Landfill/Garbage	64									0	0	0
Transit	65									0	0	0
Cable TV, Internet & Telephone	66									0	0	0
Housing Authority	67									0	0	0
Storm Water Utility	68									0	0	0
Other Business Type (city hosp., ISF, parking, etc.)	69									0	0	0
Enterprise DEBT SERVICE	70									0	0	0
Enterprise CAPITAL PROJECTS	71									0	0	0
Enterprise TIF CAPITAL PROJECTS	72									0	0	0
<b>TOTAL Business Type Expenditures (lines 59 - 73)</b>	73								1,000	1,000	1,000	1,015
<b>TOTAL ALL EXPENDITURES (lines 58+74)</b>	74		49,500	14,700	0	6,000	0	0	1,000	71,200	69,800	104,070
Regular Transfers Out	75									0	0	3,600
Internal TIF Loan / Repayment Transfers Out	76									0	0	0
<b>Total ALL Transfers Out</b>	77		0	0	0	0	0	0	0	0	0	3,600
<b>Total Expenditures &amp; Fund Transfers Out (lines 75+78)</b>	78		49,500	14,700	0	6,000	0	0	1,000	71,200	69,800	107,670
<b>Ending Fund Balance June 30</b>	79		22,675	1,719	0	-181	0	0	63,410	87,623	88,443	59,277

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

REVENUES DETAIL  
Fiscal Year Ending 2014

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2014 (J)	RE-ESTIMATED 2013 (K)	ACTUAL 2012 (L)
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>											
	1	25,017	0		0	0			25,017	29,766	29,692
	2								0	0	0
	3	25,017	0		0	0			25,017	29,766	29,692
	4								0	0	0
	5								0	0	0
Other City Taxes:											
	6	1,473	0		0	0			1,473	0	0
	7								0	0	0
	8								0	0	0
	9								0	0	0
	10								0	0	0
	11								0	0	0
	12	0	7,000		6,000				13,000	13,500	12,980
	13	1,473	7,000		6,000	0			14,473	13,500	12,980
	14	390							390	400	390
	15	1,500							1,500	500	1,485
Intergovernmental:											
	16								0	0	0
	17		8,000						8,000	8,000	8,195
	18								0	0	0
	19	14,000							14,000	40,000	40,151
	20	14,000	8,000	0	0	0	0	0	22,000	48,000	48,346
Charges for Fees & Service:											
	21							7,000	7,000	6,800	6,809
	22								0	0	0
	23								0	0	0
	24								0	0	0
	25								0	0	0
	26								0	0	0
	27								0	0	0
	28								0	0	0
	29								0	0	0
	30								0	0	0
	31								0	0	0
	32								0	0	0
	33								0	0	0
	34	0	0		0	0	0	7,000	7,000	6,800	6,809
	35								0	0	0
	36								0	0	4,820
Other Financing Sources:											
	37								0	0	3,600
	38								0	0	0
	39	0	0	0	0	0	0	0	0	0	3,600
	40								0	0	0
	41								0	0	0
	42	0	0	0	0	0	0	0	0	0	3,600
<b>Total Revenues except for beginning fund balance</b> <i>(lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, &amp; 42)</i>											
	43	42,380	15,000	0	6,000	0	0	7,000	70,380	98,966	108,122
	44	29,795	1,419	0	-181	0	0	57,410	88,443	59,277	58,825
<b>TOTAL REVENUES &amp; BEGIN BALANCE (lines 42+43)</b>											
	45	72,175	16,419	0	5,819	0	0	64,410	158,823	158,243	166,947

**CITY OF MARNE**  
**ADOPTED BUDGET SUMMARY**  
**YEAR ENDED JUNE 30, 2014**

**Fiscal Years**

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2014 (J)	RE-ESTIMATED 2013 (K)	ACTUAL 2012 (L)
<b>Revenues &amp; Other Financing Sources</b>											
Taxes Levied on Property	1	25,017	0		0	0			25,017	29,766	29,692
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	25,017	0		0	0			25,017	29,766	29,692
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	1,473	7,000		6,000	0			14,473	13,500	12,980
Licenses & Permits	7	390	0					0	390	400	390
Use of Money and Property	8	1,500	0	0	0	0	0	0	1,500	500	1,485
Intergovernmental	9	14,000	8,000	0	0	0		0	22,000	48,000	48,346
Charges for Fees & Service	10	0	0		0	0	0	7,000	7,000	6,800	6,809
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	0	0		0	0	0	0	0	0	4,820
Sub-Total Revenues	13	42,380	15,000	0	6,000	0	0	7,000	70,380	98,966	104,522
<b>Other Financing Sources:</b>											
Total Transfers In	14	0	0	0	0	0	0	0	0	0	3,600
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
Total Revenues and Other Sources	17	42,380	15,000	0	6,000	0	0	7,000	70,380	98,966	108,122
<b>Expenditures &amp; Other Financing Uses</b>											
Public Safety	18	11,100	0	0			0		11,100	8,700	1,490
Public Works	19	10,000	14,700	0			0		24,700	18,200	14,520
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	10,000	0	0			0		10,000	20,000	44,489
Community and Economic Development	22	0	0	0			0		0	0	0
General Government	23	18,400	0	0			0		18,400	15,900	36,556
Debt Service	24	0	0	0	6,000		0		6,000	6,000	6,000
Capital Projects	25	0	0		0	0			0	0	0
Total Government Activities Expenditures	26	49,500	14,700	0	6,000	0	0		70,200	68,800	103,055
Business Type Proprietary: Enterprise & ISF	27							1,000	1,000	1,000	1,015
Total Gov & Bus Type Expenditures	28	49,500	14,700	0	6,000	0	0	1,000	71,200	69,800	104,070
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	3,600
Total ALL Expenditures/Fund Transfers Out	30	49,500	14,700	0	6,000	0	0	1,000	71,200	69,800	107,670
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-7,120	300	0	0	0	0	6,000	-820	29,166	452
Beginning Fund Balance July 1	33	29,795	1,419	0	-181	0	0	57,410	88,443	59,277	58,825
Ending Fund Balance June 30	34	22,675	1,719	0	-181	0	0	63,410	87,623	88,443	59,277

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

City Name:   MARNE  

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 WATER NOTE	81,000		4,000	2,000		6,000	6,000	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			4,000	2,000	0	6,000	6,000	0

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

Fiscal Year

City Name: MARNE

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

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?
-31						0		0
-32						0		0
-33						0		0
-34						0		0
-35						0		0
-36						0		0
-37						0		0
-38						0		0
-39						0		0
-40						0		0
-41						0		0
-42						0		0
-43						0		0
-44						0		0
-45						0		0
-46						0		0
-47						0		0
-48						0		0
-49						0		0
-50						0		0
-51						0		0
-52						0		0
-53						0		0
-54						0		0
-55						0		0
-56						0		0
-57						0		0
-58						0		0
-59						0		0
-60						0		0
			4,000	2,000	0	6,000	6,000	0

