

# 28-264

## Adoption of Budget and Certification of City Taxes

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

The City of: Masonville County Name: DELAWARE 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.

563-924-2707  
Telephone Number

\_\_\_\_\_  
Signature

County Auditor Date Stamp:

**January 1, 2012 Property Valuations**

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular 2a	2,972,572	2,898,525	127
<b>Debt Service Value 3a</b>	<b>2,972,572</b>	<b>2,898,525</b>	
Ag Land 4a	59,218		

				(A) Request with Utility Replacement			(B) Property Taxes Levied			(C) Rate		
Code Sec.	Dollar Limit	Purpose										
384.1	8.10000	Regular General levy	5	24,078		23,478		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		4,875		52		1.68205		
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	<b>29,078</b>		<b>28,353</b>					
384.1	3.00375	Ag Land	26	0		0		63		0.00000		
<b>Total General Fund Tax Levies (25 + 26)</b>				27	<b>29,078</b>		<b>28,353</b>			<b>Do Not Add</b>		
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				0.00000		
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30	2,000		1,950				0.67282		
Rules	Amt Nec	Other Employee Benefits	31			0				0.00000		
<b>Total Employee Benefit Levies (29,30,31)</b>				32	<b>2,000</b>		<b>1,950</b>		65		<b>0.67282</b>	
<b>Sub Total Special Revenue Levies (28+32)</b>				33	<b>2,000</b>		<b>1,950</b>					
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	<b>0</b>		<b>0</b>			<b>Do Not Add</b>		
<b>Total Special Revenue Levies</b>				39	<b>2,000</b>		<b>1,950</b>					
384.4	Amt Nec	Debt Service Levy 76.10(6)	40	0	40	0		70		0.00000		
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41		41	0		71		0.00000		
<b>Total Property Taxes (27+39+40+41)</b>				42	<b>31,078</b>	42	<b>30,303</b>	72		<b>10.45487</b>		

**COUNTY AUDITOR - I certify the budget is in compliance with ALL the following:**  
Budgets that DO NOT meet ALL the criteria below are not statutorily compliant & must be returned to the city for correction.

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

\_\_\_\_\_  
(County Auditor)

Fund Balance Worksheet for City of **Masonville**

		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	-3,348						-3,348	576	-2,772	
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	88,357	10,751					99,108	20,557	119,665	
Actual Expenditures Except End Bal (pg 12, line 259) *	3	57,744	9,517					67,261	19,616	86,877	
Ending Fund Balance June 30 (pg 12, line 270) *	4	27,265	1,234	0	0	0	0	28,499	1,517	30,016	
<b>(2)</b>											
<b>** Re-Estimated FY 2013</b>											
Beginning Fund Balance	5	27,265	1,234	0	0	0	0	28,499	1,517	30,016	
Re-Est Revenues	6	75,437	9,000	0	0	0	0	84,437	19,000	103,437	
Re-Est Expenditures	7	80,470	6,700	0	0	0	0	87,170	19,000	106,170	
Ending Fund Balance	8	22,232	3,534	0	0	0	0	25,766	1,517	27,283	
<b>(3)</b>											
<b>** Budget FY 2014</b>											
Beginning Fund Balance	9	22,232	3,534	0	0	0	0	25,766	1,517	27,283	
Revenues	10	80,328	12,800	0	0	0	0	93,128	21,000	114,128	
Expenditures	11	72,986	10,000	0	0	0	0	82,986	19,827	102,813	
Ending Fund Balance	12	29,574	6,334	0	0	0	0	35,908	2,690	38,598	

\* 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	4,128							4,128	4,064	1,985
Jail	2								0	0	0
Emergency Management	3								0	100	0
Flood Control	4								0	0	0
Fire Department	5	20,000							20,000	35,000	10,382
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	24,128	0	0			0		24,128	39,164	12,367
<b>PUBLIC WORKS</b>											
Roads, Bridges, & Sidewalks	12		4,000						4,000	6,500	3,567
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	2,200	3,800						6,000	5,800	5,950
Traffic Control and Safety	15								0	100	0
Snow Removal	16		2,200						2,200	2,200	929
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	6,100							6,100	5,800	5,888
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	8,300	10,000	0			0		18,300	20,400	16,334
<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	200	0
Other Health and Social Services	29	200							200	0	0
TOTAL (lines 23 - 29)	30	200	0	0			0		200	200	0
<b>CULTURE &amp; RECREATION</b>											
Library Services	31	508							508	420	0
Museum, Band and Theater	32								0	0	0
Parks	33	4,000							4,000	3,000	4,060
Recreation	34								0	0	0
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36								0	0	340
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	4,508	0	0			0		4,508	3,420	4,400

**EXPENDITURES SCHEDULE PAGE 2**

Fiscal Year Ending **2014**

Fiscal Years

<b>GOVERNMENT ACTIVITIES CONT.</b>		<b>GENERAL</b>	<b>SPECIAL REVENUES</b>	<b>TIF SPECIAL REVENUES</b>	<b>DEBT SERVICE</b>	<b>CAPITAL PROJECTS</b>	<b>PERMANENT</b>	<b>PROPRIETARY</b>	<b>BUDGET 2014</b>	<b>RE-ESTIMATED 2013</b>	<b>ACTUAL 2012</b>
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
<b>COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>											
Community Beautification	39								0	500	0
Economic Development	40								0	286	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	786	0
<b>GENERAL GOVERNMENT</b>											
Mayor, Council, & City Manager	46	4,550							4,550	5,200	4,100
Clerk, Treasurer, & Finance Adm.	47	7,000							7,000	14,000	6,732
Elections	48	1,000							1,000	1,000	1,039
Legal Services & City Attorney	49	500							500	500	205
City Hall & General Buildings	50	7,800							7,800	2,500	7,781
Tort Liability	51								0	0	0
Other General Government	52	15,000							15,000	0	14,303
TOTAL (lines 46 - 52)	53	35,850	0	0			0		35,850	23,200	34,160
<b>DEBT SERVICE</b>											
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
<b>TOTAL Government Activities Expenditures</b> <i>(lines 11+22+30+38+45+53+54+57)</i>	58	72,986	10,000	0	0	0	0		82,986	87,170	67,261
<b>BUSINESS TYPE ACTIVITIES</b>											
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>											
Water Utility	59								0	0	0
Sewer Utility	60							11,000	11,000	19,000	10,789
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							8,827	8,827	0	8,827
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							19,827	19,827	19,000	19,616
<b>TOTAL ALL EXPENDITURES (lines 58+74)</b>	74	72,986	10,000	0	0	0	0	19,827	102,813	106,170	86,877
Regular Transfers Out	75								0	0	0
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	0
<b>Total Expenditures &amp; Fund Transfers Out (lines 75+78)</b>	78	72,986	10,000	0	0	0	0	19,827	102,813	106,170	86,877
<b>Ending Fund Balance June 30</b>	79	29,574	6,334	0	0	0	0	2,690	38,598	27,283	30,016

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

REVENUES DETAIL  
Fiscal Year Ending 2014

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2014 (J)	RE-ESTIMATED 2013 (K)	ACTUAL 2012 (L)
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>											
Taxes Levied on Property	1	28,353	1,950		0	0			30,303	23,224	24,133
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	28,353	1,950		0	0			30,303	23,224	24,133
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	725	50		0	0			775	613	994
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	10,500							10,500	8,000	10,302
Subtotal - Other City Taxes (lines 6 thru 12)	13	11,225	50		0	0			11,275	8,613	11,296
Licenses & Permits	14	250							250	500	238
Use of Money & Property	15	100							100	100	95
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		10,800						10,800	9,000	10,751
Other State Grants & Reimbursements	18								0	0	0
Local Grants & Reimbursements	19	32,700							32,700	35,000	32,631
Subtotal - Intergovernmental (lines 16 thru 19)	20	32,700	10,800	0	0	0		0	43,500	44,000	43,382
Charges for Fees & Service:											
Water Utility	21								0	0	0
Sewer Utility	22							21,000	21,000	19,000	20,557
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	6,700							6,700	6,500	6,654
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	6,700	0		0	0		21,000	27,700	25,500	27,211
Special Assessments	35								0	500	0
Miscellaneous	36	1,000							1,000	1,000	13,310
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
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
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 42)	43	80,328	12,800	0	0	0	0	21,000	114,128	103,437	119,665
Beginning Fund Balance July 1	44	22,232	3,534	0	0	0	0	1,517	27,283	30,016	-2,772
<b>TOTAL REVENUES &amp; BEGIN BALANCE (lines 42+43)</b>	<b>45</b>	<b>102,560</b>	<b>16,334</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>22,517</b>	<b>141,411</b>	<b>133,453</b>	<b>116,893</b>

**CITY OF  
Masonville  
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	28,353	1,950		0	0			30,303	23,224	24,133
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	28,353	1,950		0	0			30,303	23,224	24,133
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	11,225	50		0	0			11,275	8,613	11,296
Licenses & Permits	7	250	0					0	250	500	238
Use of Money and Property	8	100	0	0	0	0	0	0	100	100	95
Intergovernmental	9	32,700	10,800	0	0	0		0	43,500	44,000	43,382
Charges for Fees & Service	10	6,700	0		0	0	0	21,000	27,700	25,500	27,211
Special Assessments	11	0			0			0	0	500	0
Miscellaneous	12	1,000	0		0	0		0	1,000	1,000	13,310
Sub-Total Revenues	13	80,328	12,800	0	0	0		21,000	114,128	103,437	119,665
<b>Other Financing Sources:</b>											
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
Total Revenues and Other Sources	17	80,328	12,800	0	0	0		21,000	114,128	103,437	119,665
<b>Expenditures &amp; Other Financing Uses</b>											
Public Safety	18	24,128	0	0			0		24,128	39,164	12,367
Public Works	19	8,300	10,000	0			0		18,300	20,400	16,334
Health and Social Services	20	200	0	0			0		200	200	0
Culture and Recreation	21	4,508	0	0			0		4,508	3,420	4,400
Community and Economic Development	22	0	0	0			0		0	786	0
General Government	23	35,850	0	0			0		35,850	23,200	34,160
Debt Service	24	0	0	0	0		0		0	0	0
Capital Projects	25	0	0			0			0	0	0
Total Government Activities Expenditures	26	72,986	10,000	0	0	0			82,986	87,170	67,261
Business Type Proprietary: Enterprise & ISF	27							19,827	19,827	19,000	19,616
Total Gov & Bus Type Expenditures	28	72,986	10,000	0	0	0		19,827	102,813	106,170	86,877
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	72,986	10,000	0	0	0		19,827	102,813	106,170	86,877
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	7,342	2,800	0	0	0		1,173	11,315	-2,733	32,788
Beginning Fund Balance July 1	33	22,232	3,534	0	0	0		1,517	27,283	30,016	-2,772
Ending Fund Balance June 30	34	29,574	6,334	0	0	0		2,690	38,598	27,283	30,016

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

City Name: Masonville

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	Masonville Sewer Project	108,300	3/31/99	1,348	4,653		6,001	6,001	0
-2	Masonville Sewer Project	51,000	03/31/99	635	2,191		2,826	2,826	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	1,983	6,844	0	8,827	8,827	0

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

Fiscal Year  
2014

City Name: Masonville

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
			1,983	6,844	0	8,827	8,827	0

