

82-780

Adoption of Budget and Certification of City Taxes

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

The City of: McCausland County Name: SCOTT Date Budget Adopted: 3/11/2014
(Date) xxxxxx

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

563-225-3600
Telephone Number

Signature

County Auditor Date Stamp:

January 1, 2013 Property Valuations

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	2a 9,431,954	2b 9,266,976	291
DEBT SERVICE	3a 9,431,954	3b 9,266,976	
Ag Land	4a 212,047		

TAXES LEVIED

Code Sec.	Dollar Limit	Purpose	(A) Request with		(B) Property Taxes		(C) Rate	
			Utility Replacement		Levied			
384.1	8.10000	Regular General levy	5	76,399	75,063	43	8.10000	
(384)		Non-Voted Other Permissible Levies						
12(8)	0.67500	Contract for use of Bridge	6		0	44	0	
12(10)	0.95000	Opr & Maint publicly owned Transit	7		0	45	0	
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center	8		0	46	0	
12(12)	0.13500	Opr & Maint of City owned Civic Center	9		0	47	0	
12(13)	0.06750	Planning a Sanitary Disposal Project	10		0	48	0	
12(14)	0.27000	Aviation Authority (under sec.330A.15)	11		0	49	0	
12(16)	0.06750	Levee Impr. fund in special charter city	13		0	51	0	
12(18)	Amt Nec	Liability, property & self insurance costs	14		0	52	0	
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462		0	465	0	
(384)		Voted Other Permissible Levies						
12(1)	0.13500	Instrumental/Vocal Music Groups	15		0	53	0	
12(2)	0.81000	Memorial Building	16		0	54	0	
12(3)	0.13500	Symphony Orchestra	17		0	55	0	
12(4)	0.27000	Cultural & Scientific Facilities	18		0	56	0	
12(5)	As Voted	County Bridge	19		0	57	0	
12(6)	1.35000	Missi or Missouri River Bridge Const.	20		0	58	0	
12(9)	0.03375	Aid to a Transit Company	21		0	59	0	
12(17)	0.20500	Maintain Institution received by gift/devise	22		0	60	0	
12(19)	1.00000	City Emergency Medical District	463		0	466	0	
12(21)	0.27000	Support Public Library	23		0	61	0	
28E.22	1.50000	Unified Law Enforcement	24		0	62	0	
Total General Fund Regular Levies (5 thru 24)			25	76,399	75,063			
384.1	3.00375	Ag Land	26	0	0	63	0	
Total General Fund Tax Levies (25 + 26)			27	76,399	75,063		Do Not Add	
Special Revenue Levies								
384.8	0.27000	Emergency (if general fund at levy limit)	28	0	0	64	0	
384.6	Amt Nec	Police & Fire Retirement	29		0		0	
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30		0		0	
Rules	Amt Nec	Other Employee Benefits	31		0		0	
Total Employee Benefit Levies (29,30,31)			32	0	0	65	0	
Sub Total Special Revenue Levies (28+32)			33	0	0			
Valuation								
386	As Req	With Gas & Elec						
		Without Gas & Elec						
	SSMID 1 (A)	(B)	34		0	66	0	
	SSMID 2 (A)	(B)	35		0	67	0	
	SSMID 3 (A)	(B)	36		0	68	0	
	SSMID 4 (A)	(B)	37		0	69	0	
	SSMID 5 (A)	(B)	555		0	565	0	
	SSMID 6 (A)	(B)	556		0	566	0	
	SSMID 7 (A)	(B)	1177		0		0	
Total SSMID			38	0	0		Do Not Add	
Total Special Revenue Levies			39	0	0			
384.4	Amt Nec	Debt Service Levy 76.10(6)	40	0	0	70	0	
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41		0	71	0	
Total Property Taxes (27+39+40+41)			42	76,399	75,063	72	8.10000	

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

McCausland

		General (A)	Special Rev (B)	TIF Special Rev (C)	Debt Serv (D)	Capt Proj (E)	Permanent (G)	Total Government (H)	Proprietary (I)	Grand Total (J)
(1)										
*Annual Report FY 2013										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	108,026	62,478		4,705	-56,531		118,678	211,046	329,724
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	209,005	69,092		10,063	50,000		338,160	141,566	479,726
Actual Expenditures Except End Bal (pg 12, line 259) *	3	201,156	175,336		9,993	0		386,485	99,481	485,966
Ending Fund Balance June 30 (pg 12, line 261) *	4	115,875	-43,766	0	4,775	-6,531	0	70,353	253,131	323,484
(2)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Re-Estimated FY 2014										
Beginning Fund Balance	5	115,875	-43,766	0	4,775	-6,531	0	70,353	253,131	323,484
Re-Est Revenues	6	124,545	65,490	0	10,346	0	0	200,381	119,440	319,821
Re-Est Expenditures	7	150,647	102,895	0	0	0	0	253,542	99,953	353,495
Ending Fund Balance	8	89,773	-81,171	0	15,121	-6,531	0	17,192	272,618	289,810
(3)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2015										
Beginning Fund Balance	9	89,773	-81,171	0	15,121	-6,531	0	17,192	272,618	289,810
Revenues	10	126,682	65,490	0	0	0	0	192,172	124,440	316,612
Expenditures	11	147,503	42,200	0	0	0	0	189,703	101,673	291,376
Ending Fund Balance	12	68,952	-57,881	0	15,121	-6,531	0	19,661	295,385	315,046

* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2013

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

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2015

Fiscal Years

GOVERNMENT ACTIVITIES		GENERAL	SPECIAL	TIF	DEBT	CAPITAL	PERMANENT	PROPRIETARY	BUDGET	RE-ESTIMATED	ACTUAL
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	2015	2014	2013
		(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
PUBLIC SAFETY											
Police Department/Crime Prevention	1	12,150							12,150	12,660	10,927
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	6,000							6,000	6,000	6,000
Ambulance	6								0	0	0
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	0	0
Animal Control	9	100							100	100	0
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	18,250	0	0			0		18,250	18,760	16,927
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	0	28,600						28,600	88,450	80,517
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		9,500						9,500	9,200	9,565
Traffic Control and Safety	15								0	0	0
Snow Removal	16		4,100						4,100	5,245	2,888
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	18,000							18,000	18,000	19,170
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	18,000	42,200	0			0		60,200	120,895	112,140
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	10,803							10,803	10,605	10,250
Museum, Band and Theater	32								0	0	0
Parks	33	10,150							10,150	9,502	10,343
Recreation	34	5,600							5,600	5,400	6,376
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36								0	0	0
Other Culture and Recreation	37	12,000							12,000	13,500	13,096
TOTAL (lines 31 - 37)	38	38,553	0	0			0		38,553	39,007	40,065

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2015

Fiscal Years

GOVERNMENT ACTIVITIES CONT.	(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2015 (J)	RE-ESTIMATED 2014 (K)	ACTUAL 2013 (L)
COMMUNITY & ECONOMIC DEVELOPMENT												
Community Beautification	39		6,000							6,000	15,800	1,799
Economic Development	40		0							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		6,000	0	0			0		6,000	15,800	1,799
GENERAL GOVERNMENT												
Mayor, Council, & City Manager	46		6,800							6,800	6,760	10,576
Clerk, Treasurer, & Finance Adm.	47		9,000							9,000	8,020	7,001
Elections	48		0							0	0	0
Legal Services & City Attorney	49		2,000							2,000	2,000	0
City Hall & General Buildings	50		48,900							48,900	42,300	55,619
Tort Liability	51									0	0	0
Other General Government	52									0	0	0
TOTAL (lines 46 - 52)	53		66,700	0	0			0		66,700	59,080	73,196
DEBT SERVICE	54					0				0	0	9,993
Gov Capital Projects	55						0			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 (lines 11+22+30+38+45+53+54+57)	58		147,503	42,200	0	0	0	0		189,703	253,542	254,120
BUSINESS TYPE ACTIVITIES												
Proprietary: Enterprise & Budgeted ISF												
Water Utility	59									0	0	0
Sewer Utility	60								101,673	101,673	99,953	99,479
Electric Utility	61									0	0	0
Gas Utility	62									0	0	0
Airport	63									0	0	0
Landfill/Garbage	64									0	0	0
Transit	65									0	0	0
Cable TV, Internet & Telephone	66									0	0	0
Housing Authority	67									0	0	0
Storm Water Utility	68									0	0	0
Other Business Type (city hosp., ISF, parking, etc.)	69									0	0	0
Enterprise DEBT SERVICE	70									0	0	0
Enterprise CAPITAL PROJECTS	71									0	0	0
Enterprise TIF CAPITAL PROJECTS	72									0	0	0
TOTAL Business Type Expenditures (lines 59 - 73)	73								101,673	101,673	99,953	99,479
TOTAL ALL EXPENDITURES (lines 58+74)	74		147,503	42,200	0	0	0	0	101,673	291,376	353,495	353,599
Regular Transfers Out	75		0	0		0	0			0	0	132,366
Internal TIF Loan / Repayment Transfers Out	76									0	0	0
Total ALL Transfers Out	77		0	0	0	0	0	0	0	0	0	132,366
Total Expenditures & Fund Transfers Out (lines 75+76)	78		147,503	42,200	0	0	0	0	101,673	291,376	353,495	485,965
Ending Fund Balance June 30	79		68,952	-57,881	0	15,121	-6,531	0	295,385	315,046	289,810	323,484

* A continuing appropriation is the unexpended budgeted amount from a prior year's capital project. The entry is made on the Con Approps page that must accompany the budget forms if used. SEE INSTRUCTIONS FOR USE.

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

REVENUES DETAIL

Fiscal Year Ending

2015

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2015 (J)	RE-ESTIMATED 2014 (K)	ACTUAL 2013 (L)
REVENUES & OTHER FINANCING SOURCES											
	1	75,063	0		0	0			75,063	85,501	82,574
	2								0	0	0
	3	75,063	0		0	0			75,063	85,501	82,574
	4								0	0	0
	5								0	0	0
Other City Taxes:											
	6	1,336	0		0	0			1,336	400	368
	7								0	0	0
	8								0	0	0
	9								0	0	0
	10								0	0	0
	11								0	0	0
	12		38,000						38,000	38,000	40,100
	13	1,336	38,000		0	0			39,336	38,400	40,468
	14	465							465	465	565
	15	9,500	250					300	10,050	9,550	8,337
Intergovernmental:											
	16					0			0	0	0
	17		15,000						15,000	15,000	15,370
	18	595	12,000	0	0	0		0	12,595	12,000	13,142
	19	10,803							10,803	10,605	0
	20	11,398	27,000	0	0	0		0	38,398	37,605	28,512
Charges for Fees & Service:											
	21								0	0	0
	22							123,900	123,900	113,900	132,450
	23								0	0	0
	24								0	0	0
	25								0	0	0
	26								0	0	0
	27	21,500							21,500	21,900	24,196
	28								0	0	0
	29								0	0	0
	30								0	0	0
	31								0	0	0
	32								0	0	0
	33	0							0	0	1,050
	34	21,500	0		0	0	0	123,900	145,400	135,800	157,696
	35								0	5,000	8,587
	36	7,420	240					240	7,900	7,500	20,620
Other Financing Sources:											
	37	0	0		0	0			0	0	132,366
	38								0	0	0
	39	0	0	0	0	0	0	0	0	0	132,366
	40								0	0	0
	41								0	0	0
	42	0	0	0	0	0	0	0	0	0	132,366
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)											
	43	126,682	65,490	0	0	0	0	124,440	316,612	319,821	479,725
	44	89,773	-81,171	0	15,121	-6,531	0	272,618	289,810	323,484	329,724
	45	216,455	-15,681	0	15,121	-6,531	0	397,058	606,422	643,305	809,449

CITY OF McCausland
ADOPTED BUDGET SUMMARY
YEAR ENDED JUNE 30, 2015

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2015 (J)	RE-ESTIMATED 2014 (K)	ACTUAL 2013 (L)
Revenues & Other Financing Sources											
Taxes Levied on Property	1	75,063	0		0	0			75,063	85,501	82,574
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	75,063	0		0	0			75,063	85,501	82,574
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	1,336	38,000		0	0			39,336	38,400	40,468
Licenses & Permits	7	465	0					0	465	465	565
Use of Money and Property	8	9,500	250	0	0	0	0	300	10,050	9,550	8,337
Intergovernmental	9	11,398	27,000	0	0	0		0	38,398	37,605	28,512
Charges for Fees & Service	10	21,500	0		0	0	0	123,900	145,400	135,800	157,696
Special Assessments	11	0	0		0	0		0	0	5,000	8,587
Miscellaneous	12	7,420	240		0	0	0	240	7,900	7,500	20,620
Sub-Total Revenues	13	126,682	65,490	0	0	0	0	124,440	316,612	319,821	347,359
Other Financing Sources:											
Total Transfers In	14	0	0	0	0	0	0	0	0	0	132,366
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	126,682	65,490	0	0	0	0	124,440	316,612	319,821	479,725
Expenditures & Other Financing Uses											
Public Safety	18	18,250	0	0			0		18,250	18,760	16,927
Public Works	19	18,000	42,200	0			0		60,200	120,895	112,140
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	38,553	0	0			0		38,553	39,007	40,065
Community and Economic Development	22	6,000	0	0			0		6,000	15,800	1,799
General Government	23	66,700	0	0			0		66,700	59,080	73,196
Debt Service	24	0	0	0	0		0		0	0	9,993
Capital Projects	25	0	0	0		0			0	0	0
Total Government Activities Expenditures	26	147,503	42,200	0	0	0	0		189,703	253,542	254,120
Business Type Proprietary: Enterprise & ISF	27							101,673	101,673	99,953	99,479
Total Gov & Bus Type Expenditures	28	147,503	42,200	0	0	0	0	101,673	291,376	353,495	353,599
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	132,366
Total ALL Expenditures/Fund Transfers Out	30	147,503	42,200	0	0	0	0	101,673	291,376	353,495	485,965
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-20,821	23,290	0	0	0	0	22,767	25,236	-33,674	-6,240
Beginning Fund Balance July 1	33	89,773	-81,171	0	15,121	-6,531	0	272,618	289,810	323,484	329,724
Ending Fund Balance June 30	34	68,952	-57,881	0	15,121	-6,531	0	295,385	315,046	289,810	323,484

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

City Name: McCausland

Fiscal Year
2015

	Project Name (A)	Amount of Issue (B)	Date Certified to County Auditor (C)	Principal Due FY 2015 (D)	Interest Due FY 2015 +(E)	Bond Reg/Other Fees Due FY 2015 +(F)	Total Obligation Due FY 2015 =(G)	Paid from Funds OTHER THAN Current Year Property Taxes -(H)	Amount Paid by Current Year Debt Service Levy =(I)
(1)							0		0
(2)							0		0
(3)							0		0
(4)							0		0
(5)							0		0
(6)							0		0
(7)							0		0
(8)							0		0
(9)							0		0
(10)							0		0
(11)							0		0
(12)							0		0
(13)							0		0
(14)							0		0
(15)							0		0
(16)							0		0
(17)							0		0
(18)							0		0
(19)							0		0
(20)							0		0
(21)							0		0
(22)							0		0
(23)							0		0
(24)							0		0
(25)							0		0
(26)							0		0
(27)							0		0
(28)							0		0
(29)							0		0
(30)							0		0
			TOTALS	0	0	0	0	0	0

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

Fiscal Year
2015

City Name: McCausland

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 2015 (D)	Interest Due FY 2015 +(E)	Bond Reg/Other Fees Due FY 2015 +(F)	Total Obligation Due FY 2015 =(G)	Paid from Funds OTHER THAN Current Year Property Taxes -(H)	Amount Paid by Current Year Debt Service Levy =(I)
(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
				0	0	0	0	0	0

