

# 22-192

## Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2012 - ENDING JUNE 30, 2013

The City of: McGregor County Name: CLAYTON Date Budget Adopted: 03/08/12  
(Date) xxx/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.

563-873-3795

Telephone Number

Signature

County Auditor Date Stamp

### January 1, 2011 Property Valuations

Last Official Census

	With Gas & Electric	Without Gas & Electric	
Regular 2a	25,148,246	25,121,046	
DEBT SERVICE 3a	31,832,225	31,805,025	
Ag Land 4a	4,337		

### TAXES LEVIED

Code Sec.	Dollar Limit	Purpose	(A) Request with Utility Replacement	(B) Property Taxes Levied	(C) Rate
384.1	8.10000	Regular General levy	5 203,701	203,480	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(15)	Amt Nec	Joint city-county building lease	12	0	50 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 27,000	26,971	52 1.07363
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462 1,960	1,958	465 0.07794
(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 6,790	6,783	61 0.27000
28E.22	1.50000	Unified Law Enforcement	24	0	62 0.00000
		<b>Total General Fund Regular Levies (5 thru 24)</b>	25 239,451	239,192	
384.1	3.00375	Ag Land	26 13	13	63 3.00375
		<b>Total General Fund Tax Levies (25 + 26)</b>	27 239,464	239,205	<b>Do Not Add</b>
		Special Revenue Levies			
384.8	0.27000	Emergency (if general fund at levy limit)	28 6,790	6,783	64 0.27000
384.6	Amt Nec	Police & Fire Retirement	29	0	0.00000
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30 36,000	35,961	1.43151
Rules	Amt Nec	Other Employee Benefits	31 30,000	29,968	1.19293
		<b>Total Employee Benefit Levies (29,30,31)</b>	32 66,000	65,929	2.62444
		<b>Sub Total Special Revenue Levies (28+32)</b>	33 72,790	72,712	
		Valuation			
386	As Req	With Gas & Elec			
		Without Gas & Elec			
			34	0	66 0.00000
			35	0	67 0.00000
			36	0	68 0.00000
			37	0	69 0.00000
			555	0	565 0.00000
			556	0	566 0.00000
			1177	0	0.00000
		<b>Total SSMID</b>	38 0	0	<b>Do Not Add</b>
		<b>Total Special Revenue Levies</b>	39 72,790	72,712	
384.4	Amt Nec	Debt Service Levy 76.10(6)	40 80,505	80,436	70 2.52904
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41	0	71 0.00000
		<b>Total Property Taxes (27+39+40+41)</b>	42 392,759	392,353	72 14.94505

**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.
- 6) The city is receiving TIF Revenues and has completed the TIF Indebtedness section of the TIF DEBT form in compliance with 384.16(1)

(County Auditor)

Fund Balance Worksheet for City of

**McGregor**

		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 2011</b>										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	578,535	65,794	9,597	65,493	57,472	155,714	932,605	465,976	1,398,581
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	585,117	229,679	233,431	210,200	48,593	28,802	1,335,822	1,500,526	2,836,348
Actual Expenditures Except End Bal (pg 12, line 259) *	3	506,089	262,509	208,468	205,178	44,498	6,644	1,233,386	1,509,399	2,742,785
Ending Fund Balance June 30 (pg 12, line 261) *	4	657,563	32,964	34,560	70,515	61,567	177,872	1,035,041	457,103	1,492,144
(2)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
<b>** Re-Estimated FY 2012</b>										
Beginning Fund Balance	5	657,563	32,964	34,560	70,515	61,567	177,872	1,035,041	457,103	1,492,144
Re-Est Revenues	6	481,180	212,914	235,604	207,113	204,045	0	1,340,856	1,243,129	2,583,985
Re-Est Expenditures	7	514,028	221,839	235,604	231,663	164,006	0	1,367,140	1,216,663	2,583,803
Continuing Appropriation	8					0		0	0	0
Ending Fund Balance	9	624,715	24,039	34,560	45,965	101,606	177,872	1,008,757	483,569	1,492,326
(3)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
<b>** Budget FY 2013</b>										
Beginning Fund Balance	10	624,715	24,039	34,560	45,965	101,606	177,872	1,008,757	483,569	1,492,326
Revenues	11	496,934	214,265	233,848	207,223	1,808,290	6,800	2,967,360	1,263,393	4,230,753
Expenditures	12	494,745	210,498	224,464	204,723	1,780,940	1,700	2,917,070	1,231,926	4,148,996
Continuing Appropriation	13					0		0	0	0
Ending Fund Balance	14	626,904	27,806	43,944	48,465	128,956	182,972	1,059,047	515,036	1,574,083

\* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2011

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

The Total Outstanding TIF Indebtedness is not used to determine the constitutional debt limit. Indebtedness as defined in Iowa Code Section 384.16, subsection 1, includes any TIF-financed agreement including all remaining payments for any annual appropriation agreements. Include the TOTAL amount for all remaining years of the agreement. Use best estimates for any agreement where the actual amount for future years is not known.

Include the total amount of outstanding loans, advances, indebtedness, or bonds outstanding, including interest, at the close of the most recently ended fiscal year through the remaining term of the indebtedness, which will be paid from TIF revenues.

TOTAL OUTSTANDING TIF INDEBTEDNESS INCLUDING INTEREST OWED	ACTUAL 2011
PRINCIPAL on All Bonds Paid with TIF Revenues including interest to term	568,125
TIF Non-Bond Loans & Debt - Owed to Other Entities	
Self-Financed or Internal Loan TIF Debt	
Tax Rebatelements & Other Agreements Paid with TIF Revenues	315,983
<b>TOTAL OUTSTANDING TIF INDEBTEDNESS</b>	

TIF Revenues are those moneys paid into the Special Fund created in section 403.19.  
 DO NOT include bond payments made with a Debt Service levy on property  
 Include ONLY debt that is to be repaid from future Tax Increment Financing revenues.  
 All debt and interest should only be listed once.  
 Include principal and interest to term in all amounts.

THE DATA BELOW NO LONGER CARRIES TO A "REBATES" LINE OF THE RE-EXP P2 & EXP P2 FORMS

*Click to view Help with Rebates*

REBATES OR PAYMENTS TO ENTITIES FROM TAXES FUNDED BY TIF		EXP P2	RE-EST EXP P2	
ENTITY NAME (Rebates DO NOT include bonds, SRF, project names, etc. See Help page for definition)		BUDGET 2013	RE-ESTIMATED 2012	ACTUAL 2011
1	Turner Pointe	14,479	10,000	10,000
2	Old Man River	7,480	7,480	7,404
3	Tim Gehrman Construction (Coffee Roasters)	6,490	6,490	8,586
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<b>* TOTAL Rebates or Payments to Entities</b>				

\* The "Total Rebates or Payments" appears on the Expenditures Pages, Re-Est Exp P2 & EXP P 2, under the Community & Econ Development Program

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2013

Fiscal Years

GOVERNMENT ACTIVITIES		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2013	RE-ESTIMATED 2012	ACTUAL 2011
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
<b>PUBLIC SAFETY</b>											
Police Department/Crime Prevention	1	76,876	15,538						92,414	86,017	89,676
Jail	2								0	0	0
Emergency Management	3	1,960							1,960	1,960	1,742
Flood Control	4	1,000							1,000	1,000	18,066
Fire Department	5	28,273	4,388						32,661	32,661	28,273
Ambulance	6								0	0	0
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	0	0
Animal Control	9	500							500	250	402
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	108,609	19,926	0			0		128,535	121,888	138,159
<b>PUBLIC WORKS</b>											
Roads, Bridges, & Sidewalks	12	64,213	76,295						140,508	136,505	171,818
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	14,000	1,100						15,100	14,600	14,965
Traffic Control and Safety	15		1,500						1,500	3,000	849
Snow Removal	16		12,751						12,751	20,500	23,165
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	2,475
TOTAL (lines 12 - 21)	22	78,213	91,646	0			0		169,859	174,605	213,272
<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	4,300							4,300	4,000	3,825
TOTAL (lines 23 - 29)	30	4,300	0	0			0		4,300	4,000	3,825
<b>CULTURE &amp; RECREATION</b>											
Library Services	31	69,629	10,324				1,700		81,653	93,171	84,875
Museum, Band and Theater	32	2,000							2,000	2,500	2,778
Parks	33	15,089	830						15,919	14,362	6,414
Recreation	34								0	0	0
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36								0	0	0
Other Culture and Recreation	37	23,500							23,500	17,000	0
TOTAL (lines 31 - 37)	38	110,218	11,154	0			1,700		123,072	127,033	94,067

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2013

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 2013 (J)	RE-ESTIMATED 2012 (K)	ACTUAL 2011 (L)
<b>COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>												
Community Beautification	39		4,000							4,000	6,000	1,479
Economic Development	40		46,231	1,169						47,400	64,712	48,571
Housing and Urban Renewal	41									0	6,000	0
Planning & Zoning	42									0	15,000	0
Other Com & Econ Development	43									0	0	25,990
<b>TOTAL (lines 39 - 44)</b>	44											
	45		50,231	1,169	0			0		51,400	91,712	76,040
<b>GENERAL GOVERNMENT</b>												
Mayor, Council, & City Manager	46		6,100	645						6,745	6,439	4,805
Clerk, Treasurer, & Finance Adm.	47		61,424	20,168						81,592	77,776	98,321
Elections	48									0	100	0
Legal Services & City Attorney	49		8,500							8,500	8,000	10,244
City Hall & General Buildings	50		30,300							30,300	29,800	60,956
Tort Liability	51		27,000							27,000	25,000	0
Other General Government	52		9,850							9,850	4,875	0
<b>TOTAL (lines 46 - 52)</b>	53		143,174	20,813	0			0		163,987	151,990	174,326
<b>DEBT SERVICE</b>	54					204,723				204,723	231,663	205,178
Gov Capital Projects	55						1,773,940			1,773,940	164,006	44,498
TIF Capital Projects	56				100,246					100,246	96,856	34,055
<b>TOTAL CAPITAL PROJECTS</b>	57		0	0	100,246		1,773,940	0		1,874,186	260,862	78,553
<b>TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)</b>	58		494,745	144,708	100,246	204,723	1,773,940	1,700		2,720,062	1,163,753	983,420
<b>BUSINESS TYPE ACTIVITIES</b>												
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>												
Water Utility	59								93,700	93,700	72,000	108,278
Sewer Utility	60								111,517	111,517	94,678	94,016
Electric Utility	61								862,052	862,052	893,262	1,139,255
Gas Utility	62								0	0	0	0
Airport	63								0	0	0	0
Landfill/Garbage	64								77,020	77,020	78,008	73,900
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								14,972	14,972	18,000	14,984
Other Business Type (city hosp., ISF, parking, etc.)	69								1,000	1,000	0	996
Enterprise DEBT SERVICE	70								39,665	39,665	40,715	61,665
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								1,199,926	1,199,926	1,196,663	1,493,094
<b>TOTAL ALL EXPENDITURES (lines 58+74)</b>	74		494,745	144,708	100,246	204,723	1,773,940	1,700	1,199,926	3,919,988	2,360,416	2,476,514
Regular Transfers Out	75			65,790			7,000		32,000	104,790	84,639	117,848
Internal TIF Loan / Repayment Transfers Out	76				124,218					124,218	138,748	148,423
<b>Total ALL Transfers Out</b>	77		0	65,790	124,218	0	7,000	0	32,000	229,008	223,387	266,271
<b>Total Expenditures &amp; Fund Transfers Out (lines 75+78)</b>	78		494,745	210,498	224,464	204,723	1,780,940	1,700	1,231,926	4,148,996	2,583,803	2,742,785
Continuing Appropriation	79						0		0	0	0	0
<b>Ending Fund Balance June 30</b>	80		626,904	27,806	43,944	48,465	128,956	182,972	515,036	1,574,083	1,492,326	1,492,144

\* 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 2013

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2013 (J)	RE-ESTIMATED 2012 (K)	ACTUAL 2011 (L)
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>											
Taxes Levied on Property	1	239,205	72,712		80,436	0			392,353	366,145	360,611
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	239,205	72,712		80,436	0			392,353	366,145	360,611
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5			233,848					233,848	235,604	233,431
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	259	78		69	0			406	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	28,000	59,000						87,000	28,000	28,478
Other Local Option Taxes											
Subtotal - Other City Taxes (lines 6 thru 12)	13	28,259	59,078		69	0			87,406	59,000	63,154
Licenses & Permits	14	5,445							5,445	5,445	4,527
Use of Money & Property	15	25,186					6,800		31,986	16,429	56,193
Intergovernmental:											
Federal Grants & Reimbursements	16					1,306,455			1,306,455	110,025	0
Road Use Taxes	17		82,475						82,475	83,478	79,267
Other State Grants & Reimbursements	18	1,300				435,485			436,785	14,670	10,269
Local Grants & Reimbursements	19	71,599							71,599	86,399	73,729
Subtotal - Intergovernmental (lines 16 thru 19)	20	72,899	82,475	0	0	1,741,940		0	1,897,314	294,572	163,265
Charges for Fees & Service:											
Water Utility	21							98,212	98,212	82,580	114,745
Sewer Utility	22							154,103	154,103	139,393	112,404
Electric Utility	23							875,548	875,548	907,561	1,153,856
Gas Utility	24							0	0	0	0
Parking	25							0	0	0	0
Airport	26							0	0	0	0
Landfill/Garbage	27							80,070	80,070	73,095	75,874
Hospital	28							0	0	0	0
Transit	29							0	0	0	0
Cable TV, Internet & Telephone	30							0	0	10,150	0
Housing Authority	31							0	0	0	0
Storm Water Utility	32							49,460	49,460	38,000	36,758
Other Fees & Charges for Service	33	8,650						6,000	14,650	11,390	6,082
Subtotal - Charges for Service (lines 21 thru 33)	34	8,650	0		0	0	0	1,263,393	1,272,043	1,262,169	1,499,719
Special Assessments	35				2,500				2,500	5,450	5,080
Miscellaneous	36	44,500				4,350			48,850	32,784	155,619
Other Financing Sources:											
Regular Operating Transfers In	37	72,790				32,000			104,790	84,639	117,848
Internal TIF Loan Transfers In	38				124,218				124,218	138,748	148,423
Subtotal ALL Operating Transfers In	39	72,790	0	0	124,218	32,000	0	0	229,008	223,387	266,271
Proceeds of Debt (Excluding TIF Internal Borrowing)	40								0	25,000	0
Proceeds of Capital Asset Sales	41					30,000			30,000	30,000	0
Subtotal-Other Financing Sources (lines 38 thru 40)	42	72,790	0	0	124,218	62,000	0	0	259,008	278,387	266,271
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43	496,934	214,265	233,848	207,223	1,808,290	6,800	1,263,393	4,230,753	2,583,985	2,836,348
Beginning Fund Balance July 1	44	624,715	24,039	34,560	45,965	101,606	177,872	483,569	1,492,326	1,492,144	1,398,581
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	1,121,649	238,304	268,408	253,188	1,909,896	184,672	1,746,962	5,723,079	4,076,129	4,234,929

**CITY OF**  
**McGregor**  
**ADOPTED BUDGET SUMMARY**  
**YEAR ENDED JUNE 30, 2013**

**Fiscal Years**

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2013 (J)	RE-ESTIMATED 2012 (K)	ACTUAL 2011 (L)
<b>Revenues &amp; Other Financing Sources</b>											
Taxes Levied on Property	1	239,205	72,712		80,436	0			392,353	366,145	360,611
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	239,205	72,712		80,436	0			392,353	366,145	360,611
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			233,848					233,848	235,604	233,431
Other City Taxes	6	28,259	59,078		69	0			87,406	87,000	91,632
Licenses & Permits	7	5,445	0					0	5,445	5,445	4,527
Use of Money and Property	8	25,186	0	0	0	0	6,800	0	31,986	16,429	56,193
Intergovernmental	9	72,899	82,475	0	0	1,741,940		0	1,897,314	294,572	163,265
Charges for Fees & Service	10	8,650	0		0	0	0	1,263,393	1,272,043	1,262,169	1,499,719
Special Assessments	11	0	0		2,500	0		0	2,500	5,450	5,080
Miscellaneous	12	44,500	0		0	4,350	0	0	48,850	32,784	155,619
Sub-Total Revenues	13	424,144	214,265	233,848	83,005	1,746,290	6,800	1,263,393	3,971,745	2,305,598	2,570,077
<b>Other Financing Sources:</b>											
Total Transfers In	14	72,790	0	0	124,218	32,000	0	0	229,008	223,387	266,271
Proceeds of Debt	15	0	0	0	0	0		0	0	25,000	0
Proceeds of Capital Asset Sales	16	0	0	0	0	30,000	0	0	30,000	30,000	0
Total Revenues and Other Sources	17	496,934	214,265	233,848	207,223	1,808,290	6,800	1,263,393	4,230,753	2,583,985	2,836,348
<b>Expenditures &amp; Other Financing Uses</b>											
Public Safety	18	108,609	19,926	0			0		128,535	121,888	138,159
Public Works	19	78,213	91,646	0			0		169,859	174,605	213,272
Health and Social Services	20	4,300	0	0			0		4,300	4,000	3,825
Culture and Recreation	21	110,218	11,154	0			1,700		123,072	127,033	94,067
Community and Economic Development	22	50,231	1,169	0			0		51,400	91,712	76,040
General Government	23	143,174	20,813	0			0		163,987	151,990	174,326
Debt Service	24	0	0	0	204,723		0		204,723	231,663	205,178
Capital Projects	25	0	0	100,246		1,773,940	0		1,874,186	260,862	78,553
Total Government Activities Expenditures	26	494,745	144,708	100,246	204,723	1,773,940	1,700		2,720,062	1,163,753	983,420
Business Type Proprietary: Enterprise & ISF	27							1,199,926	1,199,926	1,196,663	1,493,094
Total Gov & Bus Type Expenditures	28	494,745	144,708	100,246	204,723	1,773,940	1,700	1,199,926	3,919,988	2,360,416	2,476,514
Total Transfers Out	29	0	65,790	124,218	0	7,000	0	32,000	229,008	223,387	266,271
Total ALL Expenditures/Fund Transfers Out	30	494,745	210,498	224,464	204,723	1,780,940	1,700	1,231,926	4,148,996	2,583,803	2,742,785
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31	2,189	3,767	9,384	2,500	27,350	5,100	31,467	81,757	182	93,563
Continuing Appropriation	33					0		0	0	0	
Beginning Fund Balance July 1	34	624,715	24,039	34,560	45,965	101,606	177,872	483,569	1,492,326	1,492,144	1,398,581
Ending Fund Balance June 30	35	626,904	27,806	43,944	48,465	128,956	182,972	515,036	1,574,083	1,492,326	1,492,144

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

City Name: McGregor

Fiscal Year  
2013

	Project Name (A)	Amount of Issue (B)	Date Certified to County Auditor (C)	Principal Due FY 2013 (D)	Interest Due FY 2013 +(E)	Bond Reg/Other Fees Due FY 2013 +(F)	Total Obligation Due FY 2013 =(G)	Paid from Funds OTHER THAN Current Year Property Taxes -(H)	Amount Paid by Current Year Debt Service Levy =(I)
(1)	Main Street	700,000	October 2002	75,000	3,450	500	78,950	40,000	38,950
(2)	CDBG Storm Sewer	310,000	August 2006	35,000	6,055	500	41,555		41,555
(3)	RWW-Ohmer Sub-Division	605,000	April 2008	70,000	13,718	500	84,218	84,218	0
(4)	Sewer Refinance	485,000	August 2003	25,000	14,165	500	39,665	39,665	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				205,000	37,388	2,000	244,388	163,883	80,505

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

Fiscal Year  
2013

City Name: McGregor

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 2013 (D)	Interest Due FY 2013 +(E)	Bond Reg/Other Fees Due FY 2013 +(F)	Total Obligation Due FY 2013 =(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
			205,000	37,388	2,000	244,388	163,883	80,505

## NOTICE OF PUBLIC HEARING BUDGET ESTIMATE

FISCAL YEAR BEGINNING JULY 1, 2012 - ENDING JUNE 30, 2013

City of                     **McGregor**                    , Iowa

The City Council will conduct a public hearing on the proposed Budget at                     City Hall                      
on                     03/08/12                     at                     6:30 p.m.                      
(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 . . . . . \$                     14.94505                      
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.

563-873-3795  
phone number

Lynette L. Sander  
City Clerk/Finance Officer's NAME

		Budget FY 2013	Re-estimated FY 2012	Actual FY 2011
		(a)	(b)	(c)
<b>Revenues &amp; Other Financing Sources</b>				
Taxes Levied on Property	1	392,353	366,145	360,611
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
<b>Net Current Property Taxes</b>	<b>3</b>	<b>392,353</b>	<b>366,145</b>	<b>360,611</b>
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	233,848	235,604	233,431
Other City Taxes	6	87,406	87,000	91,632
Licenses & Permits	7	5,445	5,445	4,527
Use of Money and Property	8	31,986	16,429	56,193
Intergovernmental	9	1,897,314	294,572	163,265
Charges for Fees & Service	10	1,272,043	1,262,169	1,499,719
Special Assessments	11	2,500	5,450	5,080
Miscellaneous	12	48,850	32,784	155,619
Other Financing Sources	13	259,008	278,387	266,271
<b>Total Revenues and Other Sources</b>	<b>14</b>	<b>4,230,753</b>	<b>2,583,985</b>	<b>2,836,348</b>
<b>Expenditures &amp; Other Financing Uses</b>				
Public Safety	15	128,535	121,888	138,159
Public Works	16	169,859	174,605	213,272
Health and Social Services	17	4,300	4,000	3,825
Culture and Recreation	18	123,072	127,033	94,067
Community and Economic Development	19	51,400	91,712	76,040
General Government	20	163,987	151,990	174,326
Debt Service	21	204,723	231,663	205,178
Capital Projects	22	1,874,186	260,862	78,553
<b>Total Government Activities Expenditures</b>	<b>23</b>	<b>2,720,062</b>	<b>1,163,753</b>	<b>983,420</b>
Business Type / Enterprises	24	1,199,926	1,196,663	1,493,094
<b>Total ALL Expenditures</b>	<b>25</b>	<b>3,919,988</b>	<b>2,360,416</b>	<b>2,476,514</b>
Transfers Out	26	229,008	223,387	266,271
<b>Total ALL Expenditures/Transfers Out</b>	<b>27</b>	<b>4,148,996</b>	<b>2,583,803</b>	<b>2,742,785</b>
<b>Excess Revenues &amp; Other Sources Over (Under) Expenditures/Transfers Out</b>	<b>28</b>	<b>81,757</b>	<b>182</b>	<b>93,563</b>
<b>Continuing Appropriation</b>	<b>29</b>	<b>0</b>	<b>0</b>	
Beginning Fund Balance July 1	30	1,492,326	1,492,144	1,398,581
<b>Ending Fund Balance June 30</b>	<b>31</b>	<b>1,574,083</b>	<b>1,492,326</b>	<b>1,492,144</b>

RECEIVED

MAY 20 2013

IOWA DEPT. OF  
MANAGEMENT

22-192

CITY BUDGET AMENDMENT AND CERTIFICATION RESOLUTION

To the Auditor of CLAYTON County, Iowa:

The City Council of McGregor in said County/Countries met on May 15, 2013, at the place and hour set in the notice, a copy of which accompanies this certificate and is certified as to publication. Upon taking up the proposed amendment, it was considered and taxpayers were heard for and against the amendment.

The Council, after hearing all taxpayers wishing to be heard and considering the statements made by them, gave final consideration to the proposed amendment(s) to the budget and modifications proposed at the hearing, if any thereupon, the following resolution was introduced.

RESOLUTION No. 01-05-2013

A RESOLUTION AMENDING THE CURRENT BUDGET FOR THE FISCAL YEAR ENDING JUNE : 2013  
(AS AMENDED LAST ON \_\_\_\_\_.)

Be it Resolved by the Council of the City of McGregor

Section 1. Following notice published May 1, 2013

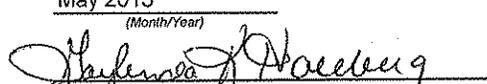
and the public hearing held, May 15, 2013 the current budget (as previously amended) is amended as set out herein and in the detail by fund type and activity that supports this resolution which was considered at that hearing:

FILED  
AUDITOR'S OFFICE  
CLAYTON COUNTY IOWA  
13 MAY 17 PM 1:19  
DENNIS FREITAG

	Total Budget as certified or last amended	Current Amendment	Total Budget after Current Amendment
<b>Revenues &amp; Other Financing Sources</b>			
Taxes Levied on Property 1	392,353	0	392,353
Less: Uncollected Property Taxes-Levy Year 2	0	0	0
<b>Net Current Property Taxes 3</b>	<b>392,353</b>	<b>0</b>	<b>392,353</b>
Delinquent Property Taxes 4	0	0	0
TIF Revenues 5	233,848	0	233,848
Other City Taxes 6	87,406	5,000	92,406
Licenses & Permits 7	5,445	0	5,445
Use of Money and Property 8	31,986	500	32,486
Intergovernmental 9	1,897,314	-948,273	949,041
Charges for Services 10	1,272,043	4,671	1,276,714
Special Assessments 11	2,500	0	2,500
Miscellaneous 12	48,850	20,750	69,600
Other Financing Sources 13	259,008	1,708,263	1,967,271
<b>Total Revenues and Other Sources 14</b>	<b>4,230,753</b>	<b>790,911</b>	<b>5,021,664</b>
<b>Expenditures &amp; Other Financing Uses</b>			
Public Safety 15	128,535	0	128,535
Public Works 16	169,859	30,500	200,359
Health and Social Services 17	4,300	3,000	7,300
Culture and Recreation 18	123,072	43,371	166,443
Community and Economic Development 19	51,400	157,000	208,400
General Government 20	163,987	8,550	172,537
Debt Service 21	204,723	533,229	737,952
Capital Projects 22	1,874,186	-991,903	882,283
<b>Total Government Activities Expenditures 23</b>	<b>2,720,062</b>	<b>-216,253</b>	<b>2,503,809</b>
Business Type / Enterprises 24	1,199,926	270,793	1,470,719
<b>Total Gov Activities &amp; Business Expenditures 25</b>	<b>3,919,988</b>	<b>54,540</b>	<b>3,974,528</b>
Transfers Out 26	229,008	2,000	231,008
<b>Total Expenditures/Transfers Out 27</b>	<b>4,148,996</b>	<b>56,540</b>	<b>4,205,536</b>
<b>Excess Revenues &amp; Other Sources Over (Under) Expenditures/Transfers Out Fiscal Year 28</b>	<b>81,757</b>	<b>734,371</b>	<b>816,128</b>
<b>Continuing Appropriation 29</b>	<b>0</b>	<b>N/A</b>	<b>0</b>
Beginning Fund Balance July 1 30	1,492,326	0	1,492,326
<b>Ending Fund Balance June 30 31</b>	<b>1,574,083</b>	<b>734,371</b>	<b>2,308,454</b>

Passed this 15 day of May 2013  
(Day) (Month/Year)

  
Signature  
City Clerk/Finance Officer

  
Signature  
Mayor