



Fund Balance Worksheet for City of **MENLO**

		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	109,865	67,857	28,342	-25,879			180,185	18,667	198,852	
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	125,371	76,593	1,467	0			203,431	49,245	252,676	
Actual Expenditures Except End Bal (pg 12, line 259) *	3	108,129	90,397	0	0			198,526	57,838	256,364	
Ending Fund Balance June 30 (pg 12, line 270) *	4	127,107	54,053	29,809	-25,879	0	0	185,090	10,074	195,164	
<b>(2)</b>											
<b>** Re-Estimated FY 2013</b>											
Beginning Fund Balance	5	127,107	54,053	29,809	-25,879	0	0	185,090	10,074	195,164	
Re-Est Revenues	6	96,950	80,377	8,920	0	0	0	186,247	49,280	235,527	
Re-Est Expenditures	7	88,673	80,377	8,920	0	0	0	177,970	49,280	227,250	
Ending Fund Balance	8	135,384	54,053	29,809	-25,879	0	0	193,367	10,074	203,441	
<b>(3)</b>											
<b>** Budget FY 2014</b>											
Beginning Fund Balance	9	135,384	54,053	29,809	-25,879	0	0	193,367	10,074	203,441	
Revenues	10	119,050	86,422	0	0	0	0	205,472	53,265	258,737	
Expenditures	11	114,587	84,795	0	0	0	0	199,382	53,265	252,647	
Ending Fund Balance	12	139,847	55,680	29,809	-25,879	0	0	199,457	10,074	209,531	

\* 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 (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>PUBLIC SAFETY</b>											
Police Department/Crime Prevention	1								0	0	0
Jail	2								0	0	0
Emergency Management	3	848	0						848	794	730
Flood Control	4								0	0	0
Fire Department	5	1,627							1,627	1,506	1,595
Ambulance	6	1,627							1,627	1,506	1,595
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	0	0
Animal Control	9	200	0						200	200	311
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	4,302	0	0			0		4,302	4,006	4,231
<b>PUBLIC WORKS</b>											
Roads, Bridges, & Sidewalks	12	32,200	44,735						76,935	66,467	69,020
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	7,000							7,000	8,000	6,583
Traffic Control and Safety	15	200							200	200	232
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	8,600							8,600	7,942	5,642
TOTAL (lines 12 - 21)	22	48,000	44,735	0			0		92,735	82,609	81,477
<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	26,160	1,310						27,470	11,360	33,541
Museum, Band and Theater	32								0	0	0
Parks	33	2,450							2,450	2,450	2,520
Recreation	34								0	0	0
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36	5,400							5,400	5,100	4,316
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	34,010	1,310	0			0		35,320	18,910	40,377

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2014

Fiscal Years

GOVERNMENT ACTIVITIES CONT.		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>COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>											
Community Beautification	39	0							0	0	0
Economic Development	40	0							0	0	9,637
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	9,637
<b>GENERAL GOVERNMENT</b>											
Mayor, Council, & City Manager	46	5,900	275						6,175	5,375	4,302
Clerk, Treasurer, & Finance Adm.	47	7,775	10,475						18,250	17,750	16,210
Elections	48	600							600	0	566
Legal Services & City Attorney	49	5,000							5,000	6,000	4,793
City Hall & General Buildings	50			0					0	8,920	0
Tort Liability	51								0	0	0
Other General Government	52	9,000							9,000	9,400	9,407
TOTAL (lines 46 - 52)	53	28,275	10,750	0			0		39,025	47,445	35,278
<b>DEBT SERVICE</b>											
Gov Capital Projects	55				0				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	114,587	56,795	0	0	0	0		171,382	152,970	171,000
<b>BUSINESS TYPE ACTIVITIES</b>											
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>											
Water Utility	59							0	0	0	0
Sewer Utility	60							53,265	53,265	49,280	57,840
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							53,265	53,265	49,280	57,840
<b>TOTAL ALL EXPENDITURES (lines 58+74)</b>	74	114,587	56,795	0	0	0	0	53,265	224,647	202,250	228,840
Regular Transfers Out	75	0	28,000						28,000	25,000	27,524
Internal TIF Loan / Repayment Transfers Out	76	0		0					0	0	0
<b>Total ALL Transfers Out</b>	77	0	28,000	0	0	0	0	0	28,000	25,000	27,524
<b>Total Expenditures &amp; Fund Transfers Out (lines 75+78)</b>	78	114,587	84,795	0	0	0	0	53,265	252,647	227,250	256,364
<b>Ending Fund Balance June 30</b>	79	139,847	55,680	29,809	-25,879	0	0	10,074	209,531	203,441	195,164

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	57,167	23,128		0	0			80,295	81,259	79,186
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	57,167	23,128		0	0			80,295	81,259	79,186
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5			0					0	8,920	1,467
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	4,324	1,759		0	0			6,083	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								0	0	0
Other Local Option Taxes	12		28,000						28,000	25,000	25,718
Subtotal - Other City Taxes (lines 6 thru 12)	13	4,324	29,759		0	0			34,083	25,000	25,718
Licenses & Permits	14	515							515	515	519
Use of Money & Property	15	3,844	0					15	3,859	4,106	12,391
Intergovernmental:											
Federal Grants & Reimbursements	16	0							0	0	0
Road Use Taxes	17		33,535						33,535	32,917	33,482
Other State Grants & Reimbursements	18		0						0	0	0
Local Grants & Reimbursements	19	16,000							16,000	0	15,254
Subtotal - Intergovernmental (lines 16 thru 19)	20	16,000	33,535	0	0	0		0	49,535	32,917	48,736
Charges for Fees & Service:											
Water Utility	21							0	0	0	0
Sewer Utility	22							53,250	53,250	49,210	48,615
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								0	0	0
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	9,200							9,200	8,600	8,520
Subtotal - Charges for Service (lines 21 thru 33)	34	9,200	0		0	0	0	53,250	62,450	57,810	57,135
Special Assessments	35								0	0	0
Miscellaneous	36								0	0	0
Other Financing Sources:											
Regular Operating Transfers In	37	28,000	0					0	28,000	25,000	27,524
Internal TIF Loan Transfers In	38			0	0				0	0	0
Subtotal ALL Operating Transfers In	39	28,000	0	0	0	0	0	0	28,000	25,000	27,524
Proceeds of Debt (Excluding TIF Internal Borrowing)	40	0							0	0	0
Proceeds of Capital Asset Sales	41								0	0	0
Subtotal-Other Financing Sources (lines 38 thru 40)	42	28,000	0	0	0	0	0	0	28,000	25,000	27,524
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 42)	43	119,050	86,422	0	0	0	0	53,265	258,737	235,527	252,676
Beginning Fund Balance July 1	44	135,384	54,053	29,809	-25,879	0	0	10,074	203,441	195,164	198,852
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	254,434	140,475	29,809	-25,879	0	0	63,339	462,178	430,691	451,528

**CITY OF MENLO**  
**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	57,167	23,128		0	0			80,295	81,259	79,186
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	57,167	23,128		0	0			80,295	81,259	79,186
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	8,920	1,467
Other City Taxes	6	4,324	29,759		0	0			34,083	25,000	25,718
Licenses & Permits	7	515	0					0	515	515	519
Use of Money and Property	8	3,844	0	0	0	0	0	15	3,859	4,106	12,391
Intergovernmental	9	16,000	33,535	0	0	0		0	49,535	32,917	48,736
Charges for Fees & Service	10	9,200	0		0	0	0	53,250	62,450	57,810	57,135
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	91,050	86,422	0	0	0	0	53,265	230,737	210,527	225,152
<b>Other Financing Sources:</b>											
Total Transfers In	14	28,000	0	0	0	0	0	0	28,000	25,000	27,524
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	119,050	86,422	0	0	0	0	53,265	258,737	235,527	252,676
<b>Expenditures &amp; Other Financing Uses</b>											
Public Safety	18	4,302	0	0			0		4,302	4,006	4,231
Public Works	19	48,000	44,735	0			0		92,735	82,609	81,477
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	34,010	1,310	0			0		35,320	18,910	40,377
Community and Economic Development	22	0	0	0			0		0	0	9,637
General Government	23	28,275	10,750	0			0		39,025	47,445	35,278
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	114,587	56,795	0	0	0	0		171,382	152,970	171,000
Business Type Proprietary: Enterprise & ISF	27							53,265	53,265	49,280	57,840
Total Gov & Bus Type Expenditures	28	114,587	56,795	0	0	0	0	53,265	224,647	202,250	228,840
Total Transfers Out	29	0	28,000	0	0	0	0	0	28,000	25,000	27,524
Total ALL Expenditures/Fund Transfers Out	30	114,587	84,795	0	0	0	0	53,265	252,647	227,250	256,364
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	4,463	1,627	0	0	0	0	0	6,090	8,277	-3,688
Beginning Fund Balance July 1	33	135,384	54,053	29,809	-25,879	0	0	10,074	203,441	195,164	198,852
Ending Fund Balance June 30	34	139,847	55,680	29,809	-25,879	0	0	10,074	209,531	203,441	195,164

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

City Name:   **MENLO**  

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	BACKHOE	78,441		14,746	2,568		17,314	78,841	-61,527
-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			14,746	2,568	0	17,314	78,841	-61,527

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

Fiscal Year  
2014

City Name: MENLO

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
			14,746	2,568	0	17,314	78,841	-61,527



RECEIVED

39-367

JUN 16 2014

IOWA DEPT. OF MANAGEMENT

CITY BUDGET AMENDMENT AND CERTIFICATION RESOLUTION

To the Auditor of GUTHRIE County, Iowa:

The City Council of Menlo in said County/Counties met on 06/04/2014 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. 2014-13

A RESOLUTION AMENDING THE CURRENT BUDGET FOR THE FISCAL YEAR ENDING JUNE : 2014 (AS AMENDED LAST ON 3-06-13 .)

Be it Resolved by the Council of the City of Menlo

Section 1. Following notice published 5-21-14

and the public hearing held, 06/04/2014 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:

Table with 4 columns: Description, Total Budget as certified or last amended, Current Amendment, Total Budget after Current Amendment. Rows include Revenues & Other Financing Sources, Expenditures & Other Financing Uses, and Fund Balance.

Passed this 4th day of June, 2014

Signature of Evelyn J. Powell, City Clerk/Finance Officer

Signature of Christopher Eddy, Mayor