

67-634

Adoption of Budget and Certification of City Taxes

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

The City of: MOORHEAD County Name: MONONA 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.

	712-886-5211 <i>Telephone Number</i>		<i>Signature</i>
County Auditor Date Stamp	January 1, 2012 Property Valuations		
	Regular 2a	With Gas & Electric 3,693,902	2b
	Debt Service Value 3a	Without Gas & Electric 3,587,143	3b
	Ag Land 4a	41,413	4b
			Last Official Census 226

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	29,921	29,056	43 8.10000
-384		Non-Voted Other Permissible Levies			
12(8)	0.67500	Contract for use of Bridge		0	44 0.00000
12(10)	0.95000	Opr & Maint publicly owned Transit		0	45 0.00000
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center		0	46 0.00000
12(12)	0.13500	Opr & Maint of City owned Civic Center		0	47 0.00000
12(13)	0.06750	Planning a Sanitary Disposal Project		0	48 0.00000
12(14)	0.27000	Aviation Authority (under sec.330A.15)		0	49 0.00000
12(16)	0.06750	Levee Impr. fund in special charter city		0	51 0.00000
12(18)	Amt Nec	Liability, property & self insurance costs	14,700	14,275	52 3.97953
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.		0	465 0.00000
-384		Voted Other Permissible Levies			
12(1)	0.13500	Instrumental/Vocal Music Groups		0	53 0.00000
12(2)	0.81000	Memorial Building		0	54 0.00000
12(3)	0.13500	Symphony Orchestra		0	55 0.00000
12(4)	0.27000	Cultural & Scientific Facilities		0	56 0.00000
12(5)	As Voted	County Bridge		0	57 0.00000
12(6)	1.35000	Missi or Missouri River Bridge Const.		0	58 0.00000
12(9)	0.03375	Aid to a Transit Company		0	59 0.00000
12(17)	0.20500	Maintain Institution received by gift/devise		0	60 0.00000
12(19)	1.00000	City Emergency Medical District		0	466 0.00000
12(21)	0.27000	Support Public Library		0	61 0.00000
28E.22	1.50000	Unified Law Enforcement		0	62 0.00000
Total General Fund Regular Levies (5 thru 24)			44,621	43,331	
384.1	3.00375	Ag Land	124	124	63 3.00375
Total General Fund Tax Levies (25 + 26)			44,745	43,455	Do Not Add
Special Revenue Levies					
384.8	0.27000	Emergency (if general fund at levy limit)	0	0	64 0.00000
384.6	Amt Nec	Police & Fire Retirement		0	0.00000
	Amt Nec	FICA & IPERS (if general fund at levy limit)	4,550	4,418	1.23176
Rules	Amt Nec	Other Employee Benefits		0	0.00000
Total Employee Benefit Levies (29,30,31)			4,550	4,418	65 1.23176
Sub Total Special Revenue Levies (28+32)			4,550	4,418	
Valuation					
386	As Req	With Gas & Elec	Without Gas & Elec		
	SSMID 1 (A)	(B)		0	66 0.00000
	SSMID 2 (A)	(B)		0	67 0.00000
	SSMID 3 (A)	(B)		0	68 0.00000
	SSMID 4 (A)	(B)		0	69 0.00000
	SSMID 5 (A)	(B)		0	565 0.00000
	SSMID 6 (A)	(B)		0	566 0.00000
	SSMID 7 (A)	(B)		0	### 0.00000
Total SSMID			0	0	Do Not Add
Total Special Revenue Levies			4,550	4,418	
384.4	Amt Nec	Debt Service Levy 76.10(6)	0	0	70 0.00000
384.7	0.67500	Capital Projects (Capital Improv. Reserve)		0	71 0.00000
Total Property Taxes (27+39+40+41)			49,295	47,873	72 13.31129

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

MOORHEAD

		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 2012											
Beginning Fund Balance July 1 (pg 5, line 134) *	1	54,253	15,143					69,396	136,964	206,360	
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	115,274	19,594					134,868	66,336	201,204	
Actual Expenditures Except End Bal (pg 12, line 259) *	3	126,288	21,547					147,835	38,051	185,886	
Ending Fund Balance June 30 (pg 12, line 270) *	4	43,239	13,190	0	0	0	0	56,429	165,249	221,678	
(2)											
** Re-Estimated FY 2013											
Beginning Fund Balance	5	43,239	13,190	0	0	0	0	56,429	165,249	221,678	
Re-Est Revenues	6	104,652	20,000	0	0	0	0	124,652	51,250	175,902	
Re-Est Expenditures	7	110,995	14,000	0	0	0	0	124,995	37,750	162,745	
Ending Fund Balance	8	36,896	19,190	0	0	0	0	56,086	178,749	234,835	
(3)											
** Budget FY 2014											
Beginning Fund Balance	9	36,896	19,190	0	0	0	0	56,086	178,749	234,835	
Revenues	10	96,405	25,650	0	0	0	0	122,055	38,250	160,305	
Expenditures	11	108,459	14,000	0	0	0	0	122,459	39,000	161,459	
Ending Fund Balance	12	24,842	30,840	0	0	0	0	55,682	177,999	233,681	

* 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.

CITY OF MOORHEAD

As provided in Iowa Code Section 384.12, subsection 22, a city may levy the amount necessary in support of a local Emergency Management Commission. In addition to this individual levy, Emergency Management Commission support may also be included as part of the General Fund Levy. Iowa Code Section 29C.17, subsection 5 states that any support from cities or counties must be separately reported on tax statements issued by the county treasurer.

Input the amount of General Fund Levy request to be used for support of an Emergency Management Commission. The total below will reflect the total amount of Emergency Management Commission support provided by the City.

	Request with Utility Replacement (A)	Property Taxes Levied (B)
1 Portion of General Fund Levy Used for Emerg. Mgmt. Comm.	0	0
2 <u>Support of a Local Emerg.Mgmt.Comm.</u>	0	0
3 TOTAL FOR FISCAL YEAR 2014	0	0

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)
PUBLIC SAFETY											
Police Department/Crime Prevention	1								0	0	0
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	6,500							6,500	7,000	4,309
Ambulance	6	2,000							2,000	1,500	1,201
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	0	2,668
Animal Control	9								0	0	0
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	8,500	0	0			0		8,500	8,500	8,178
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	12,500	12,500						25,000	25,000	45,915
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	5,000							5,000	5,000	4,907
Traffic Control and Safety	15								0	0	0
Snow Removal	16	1,500	1,500						3,000	3,000	1,456
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	23,500							23,500	23,500	22,059
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	42,500	14,000	0			0		56,500	56,500	74,337
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	2,000							2,000	1,875	1,710
Community Mental Health	28								0	0	0
Other Health and Social Services	29								0	0	0
TOTAL (lines 23 - 29)	30	2,000	0	0			0		2,000	1,875	1,710
CULTURE & RECREATION											
Library Services	31	1,004							1,004	1,005	1,004
Museum, Band and Theater	32								0	0	0
Parks	33	13,500							13,500	16,550	14,948
Recreation	34								0	0	0
Cemetery	35	2,400							2,400	2,400	2,000
Community Center, Zoo, & Marina	36								0	0	0
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	16,904	0	0			0		16,904	19,955	17,952

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)
COMMUNITY & ECONOMIC DEVELOPMENT												
Community Beautification	39		500							500	3,500	1,505
Economic Development	40		230							230	230	232
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		730	0	0			0		730	3,730	1,737
GENERAL GOVERNMENT												
Mayor, Council, & City Manager	46		3,500							3,500	2,100	2,100
Clerk, Treasurer, & Finance Adm.	47		9,800							9,800	9,000	8,887
Elections	48		1,125							1,125	0	1,026
Legal Services & City Attorney	49		1,100							1,100	1,010	1,278
City Hall & General Buildings	50		5,100							5,100	5,350	12,555
Tort Liability	51		14,700							14,700	14,750	14,433
Other General Government	52		2,500							2,500	2,225	3,642
TOTAL (lines 46 - 52)	53		37,825	0	0			0		37,825	34,435	43,921
DEBT SERVICE	54									0	0	0
Gov Capital Projects	55									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		108,459	14,000	0	0	0	0		122,459	124,995	147,835
BUSINESS TYPE ACTIVITIES												
Proprietary: Enterprise & Budgeted ISF												
Water Utility	59								18,000	18,000	17,500	17,326
Sewer Utility	60								21,000	21,000	7,500	7,475
Electric Utility	61								0	0	0	0
Gas Utility	62								0	0	0	0
Airport	63								0	0	0	0
Landfill/Garbage	64								0	0	0	0
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								0	0	0	0
Other Business Type (city hosp., ISF, parking, etc.)	69								0	0	0	0
Enterprise DEBT SERVICE	70								0	0	0	0
Enterprise CAPITAL PROJECTS	71								0	0	0	0
Enterprise TIF CAPITAL PROJECTS	72								0	0	0	0
TOTAL Business Type Expenditures (lines 59 - 73)	73								39,000	39,000	25,000	24,801
TOTAL ALL EXPENDITURES (lines 58+74)	74		108,459	14,000	0	0	0	0	39,000	161,459	149,995	172,636
Regular Transfers Out	75									0	12,750	13,250
Internal TIF Loan / Repayment Transfers Out	76									0	0	0
Total ALL Transfers Out	77		0	0	0	0	0	0	0	0	12,750	13,250
Total Expenditures & Fund Transfers Out (lines 75+78)	78		108,459	14,000	0	0	0	0	39,000	161,459	162,745	185,886
Ending Fund Balance June 30	79		24,842	30,840	0	0	0	0	177,999	233,681	234,835	221,678

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)
REVENUES & OTHER FINANCING SOURCES											
Taxes Levied on Property	1	43,455	4,418		0	0			47,873	41,396	39,833
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	43,455	4,418		0	0			47,873	41,396	39,833
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	1,290	132		0	0			1,422	1,387	1,425
Utility franchise tax (Iowa Code Chapter 364.2)	7	800							800	862	908
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	15,500							15,500	17,800	17,299
Subtotal - Other City Taxes (lines 6 thru 12)	13	17,590	132		0	0			17,722	20,049	19,632
Licenses & Permits	14	610							610	700	1,211
Use of Money & Property	15	750						250	1,000	1,060	2,465
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		21,100						21,100	20,000	19,594
Other State Grants & Reimbursements	18								0	2,447	0
Local Grants & Reimbursements	19	8,500							8,500	9,500	20,116
Subtotal - Intergovernmental (lines 16 thru 19)	20	8,500	21,100	0	0	0		0	29,600	31,947	39,710
Charges for Fees & Service:											
Water Utility	21							17,000	17,000	17,250	17,812
Sewer Utility	22							21,000	21,000	21,000	20,993
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	22,500							22,500	22,900	23,487
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	40
Subtotal - Charges for Service (lines 21 thru 33)	34	22,500	0		0	0		38,000	60,500	61,150	62,332
Special Assessments	35								0	0	0
Miscellaneous	36	3,000							3,000	6,850	9,771
Other Financing Sources:											
Regular Operating Transfers In	37								0	12,750	26,250
Internal TIF Loan Transfers In	38								0	0	0
Subtotal ALL Operating Transfers In	39	0	0	0	0	0		0	0	12,750	26,250
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	12,750	26,250
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 42)	43	96,405	25,650	0	0	0	0	38,250	160,305	175,902	201,204
Beginning Fund Balance July 1	44	36,896	19,190	0	0	0	0	178,749	234,835	221,678	206,360
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	133,301	44,840	0	0	0	0	216,999	395,140	397,580	407,564

CITY OF MOORHEAD
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)
Revenues & Other Financing Sources											
Taxes Levied on Property	1	43,455	4,418		0	0			47,873	41,396	39,833
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	43,455	4,418		0	0			47,873	41,396	39,833
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	17,590	132		0	0			17,722	20,049	19,632
Licenses & Permits	7	610	0					0	610	700	1,211
Use of Money and Property	8	750	0	0	0	0	0	250	1,000	1,060	2,465
Intergovernmental	9	8,500	21,100	0	0	0		0	29,600	31,947	39,710
Charges for Fees & Service	10	22,500	0		0	0	0	38,000	60,500	61,150	62,332
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	3,000	0		0	0	0	0	3,000	6,850	9,771
Sub-Total Revenues	13	96,405	25,650	0	0	0	0	38,250	160,305	163,152	174,954
Other Financing Sources:											
Total Transfers In	14	0	0	0	0	0	0	0	0	12,750	26,250
Proceeds of Debt	15	0	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	96,405	25,650	0	0	0	0	38,250	160,305	175,902	201,204
Expenditures & Other Financing Uses											
Public Safety	18	8,500	0	0			0		8,500	8,500	8,178
Public Works	19	42,500	14,000	0			0		56,500	56,500	74,337
Health and Social Services	20	2,000	0	0			0		2,000	1,875	1,710
Culture and Recreation	21	16,904	0	0			0		16,904	19,955	17,952
Community and Economic Development	22	730	0	0			0		730	3,730	1,737
General Government	23	37,825	0	0			0		37,825	34,435	43,921
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	108,459	14,000	0	0	0	0		122,459	124,995	147,835
Business Type Proprietary: Enterprise & ISF	27							39,000	39,000	25,000	24,801
Total Gov & Bus Type Expenditures	28	108,459	14,000	0	0	0	0	39,000	161,459	149,995	172,636
Total Transfers Out	29	0	0	0	0	0	0	0	0	12,750	13,250
Total ALL Expenditures/Fund Transfers Out	30	108,459	14,000	0	0	0	0	39,000	161,459	162,745	185,886
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-12,054	11,650	0	0	0	0	-750	-1,154	13,157	15,318
Beginning Fund Balance July 1	33	36,896	19,190	0	0	0	0	178,749	234,835	221,678	206,360
Ending Fund Balance June 30	34	24,842	30,840	0	0	0	0	177,999	233,681	234,835	221,678

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

City Name: MOORHEAD

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						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

FILED

RECEIVED

67-634

JUN 13 2014

JUN 18 2014

MARILYN M. KELLEY
MONONA CO. AUDITOR FOR BUDGET AMENDMENT AND CERTIFICATION RESOLUTION

IOWA DEPT. OF MANAGEMENT

To the Auditor of MONONA County, Iowa:

The City Council of Moorhead in said County/Countries met on June 9, 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. 06-14

A RESOLUTION AMENDING THE CURRENT BUDGET FOR THE FISCAL YEAR ENDING JUNE: 2014 (AS AMENDED LAST ON 3/11/2013.)

Be it Resolved by the Council of the City of Moorhead

Section 1. Following notice published May 30, 2014

and the public hearing held, June 9, 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 Ending Fund Balance June 30.

Passed this 9th day of June 2014

Signature of Karen J. Ford, City Clerk/Finance Officer

Signature of Ivan Nielsen, Mayor

