

94-908

Adoption of Budget and Certification of City Taxes

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

The City of: Moorland County Name: WEBSTER Date Budget Adopted: 06/12/13
(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.

County Auditor Date Stamp		515 549-3465 Telephone Number	_____ Signature	
January 1, 2012 Property Valuations				
		With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	2a	4,796,373	4,597,045	169
Debt Service Value	3a	4,796,373	4,597,045	
Ag Land	4a	767,363		

Code		Dollar	Purpose	(A)	(B)	(C)	
Sec.	Limit			Request with Utility Replacement	Property Taxes Levied	Rate	
384.1	8.10000		Regular General levy	5 30,970	29,683	43 6.45696	
-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	0	52 0.00000	
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	
Total General Fund Regular Levies (5 thru 24)				25	30,970	29,683	
384.1	3.00375		Ag Land	26	2,174	63 2.83308	
Total General Fund Tax Levies (25 + 26)				27	33,144	31,857	Do Not Add
Special Revenue Levies							
384.8	0.27000		Emergency (if general fund at levy limit)	28	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	0	0.00000	
Rules	Amt Nec		Other Employee Benefits	31	0	0.00000	
Total Employee Benefit Levies (29,30,31)				32	0	65 0.00000	
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 0.00000	
	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	
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	24,220	40 23,213	70 5.04965
384.7	0.67500		Capital Projects (Capital Improv. Reserve)	41		41 0	71 0.00000
Total Property Taxes (27+39+40+41)				42	57,364	42 55,070	72 11.50661

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 **Moorland**

		General	Special Rev	TIF	Debt Serv	Capt Proj	Permanent	Total	Proprietary	Grand
		(A)	(B)	Special Rev	(D)	(E)	(G)	Government	(I)	Total
(1)										
*Annual Report FY 2012										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	4,002	11,594		1,353	14,315		31,264	4,545	35,809
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	48,121	10,591		19,503	17,765		95,980	50,701	146,681
Actual Expenditures Except End Bal (pg 12, line 259) *	3	57,949	18,521		20,711	16,000		113,181	30,901	144,082
Ending Fund Balance June 30 (pg 12, line 270) *	4	-5,826	3,664	0	145	16,080	0	14,063	24,345	38,408
(2)		General	Spec Rev	TIF	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Re-Estimated FY 2013										
Beginning Fund Balance	5	-5,826	3,664	0	145	16,080	0	14,063	24,345	38,408
Re-Est Revenues	6	38,334	14,711	0	19,910	20,500	0	93,455	36,000	129,455
Re-Est Expenditures	7	28,245	17,800	0	19,910	18,000	0	83,955	29,000	112,955
Ending Fund Balance	8	4,263	575	0	145	18,580	0	23,563	31,345	54,908
(3)		General	Spec Rev	TIF	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2014										
Beginning Fund Balance	9	4,263	575	0	145	18,580	0	23,563	31,345	54,908
Revenues	10	39,334	14,000	0	24,220	0	0	77,554	31,000	108,554
Expenditures	11	27,500	14,500	0	24,220	16,000	0	82,220	30,000	112,220
Ending Fund Balance	12	16,097	75	0	145	2,580	0	18,897	32,345	51,242

* 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)
PUBLIC SAFETY											
Police Department/Crime Prevention	1	4,000							4,000	4,000	3,800
Jail	2								0	0	0
Emergency Management	3								0	204	299
Flood Control	4								0	0	0
Fire Department	5	1,900							1,900	1,800	1,925
Ambulance	6								0	0	0
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8	2,000							2,000	1,900	1,977
Animal Control	9	100							100	150	97
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	8,000	0	0			0		8,000	8,054	8,098
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12		9,000						9,000	10,000	14,331
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		4,000						4,000	4,000	3,892
Traffic Control and Safety	15		300						300	300	290
Snow Removal	16		1,200						1,200	3,500	1,090
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	0
TOTAL (lines 12 - 21)	22	0	14,500	0			0		14,500	17,800	19,603
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	2,000	1,040
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	2,000	1,040
CULTURE & RECREATION											
Library Services	31	223							223	223	223
Museum, Band and Theater	32								0	0	0
Parks	33	1,277							1,277	1,000	896
Recreation	34								0	0	0
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36								0	0	0
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	1,500	0	0			0		1,500	1,223	1,119

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		2,000							2,000	2,000	2,000
Economic Development	40									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		2,000	0	0			0		2,000	2,000	2,000
GENERAL GOVERNMENT												
Mayor, Council, & City Manager	46		4,500							4,500	4,500	4,852
Clerk, Treasurer, & Finance Adm.	47		6,500							6,500	6,500	7,861
Elections	48									0	668	0
Legal Services & City Attorney	49		500							500	500	120
City Hall & General Buildings	50									0	0	0
Tort Liability	51		2,500							2,500	2,800	2,359
Other General Government	52									0	0	0
TOTAL (lines 46 - 52)	53		14,000	0	0			0		14,000	14,968	15,192
DEBT SERVICE	54					24,220				24,220	19,910	20,711
Gov Capital Projects	55						16,000			16,000	18,000	16,000
TIF Capital Projects	56									0	0	0
TOTAL CAPITAL PROJECTS	57		0	0	0		16,000	0		16,000	18,000	16,000
TOTAL Government Activities Expenditures <i>(lines 11+22+30+38+45+53+54+57)</i>	58		27,500	14,500	0	24,220	16,000	0		82,220	83,955	83,763
BUSINESS TYPE ACTIVITIES												
Proprietary: Enterprise & Budgeted ISF												
Water Utility	59								22,000	22,000	20,000	36,819
Sewer Utility	60									0	0	0
Electric Utility	61									0	0	0
Gas Utility	62									0	0	0
Airport	63									0	0	0
Landfill/Garbage	64								8,000	8,000	9,000	8,500
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								30,000	30,000	29,000	45,319
TOTAL ALL EXPENDITURES (lines 58+74)	74		27,500	14,500	0	24,220	16,000	0	30,000	112,220	112,955	129,082
Regular Transfers Out	75									0	0	15,000
Internal TIF Loan / Repayment Transfers Out	76									0	0	0
Total ALL Transfers Out	77		0	0	0	0	0	0	0	0	0	15,000
Total Expenditures & Fund Transfers Out (lines 75+78)	78		27,500	14,500	0	24,220	16,000	0	30,000	112,220	112,955	144,082
Ending Fund Balance June 30	79		16,097	75	0	145	2,580	0	32,345	51,242	54,908	38,408

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											
	1	31,857	0		23,213	0			55,070	50,792	64,254
	2								0	0	0
	3	31,857	0		23,213	0			55,070	50,792	64,254
	4								0	0	0
	5								0	0	0
Other City Taxes:											
	6	1,287	0		1,007	0			2,294	2,262	2,920
	7								0	0	0
	8								0	0	0
	9								0	0	0
	10								0	0	0
	11								0	0	0
	12								0	20,500	17,765
	13	1,287	0		1,007	0			2,294	22,762	20,685
	14	390							390	390	450
	15	5,800							5,800	4,800	4,800
Intergovernmental:											
	16								0	0	0
	17		14,000						14,000	14,711	10,591
	18							1,000	1,000	0	0
	19								0	1,000	1,000
	20	0	14,000	0	0	0		1,000	15,000	15,711	11,591
Charges for Fees & Service:											
	21							22,000	22,000	26,000	22,401
	22								0	0	0
	23								0	0	0
	24								0	0	0
	25								0	0	0
	26								0	0	0
	27							8,000	8,000	9,000	7,500
	28								0	0	0
	29								0	0	0
	30								0	0	0
	31								0	0	0
	32								0	0	0
	33								0	0	0
	34	0	0		0	0		30,000	30,000	35,000	29,901
	35								0	0	0
	36								0	0	0
Other Financing Sources:											
	37								0	0	15,000
	38								0	0	0
	39	0	0	0	0	0		0	0	0	15,000
	40								0	0	0
	41								0	0	0
	42	0	0	0	0	0		0	0	0	15,000
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 42)											
	43	39,334	14,000	0	24,220	0	0	31,000	108,554	129,455	146,681
	44	4,263	575	0	145	18,580	0	31,345	54,908	38,408	35,809
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)											
	45	43,597	14,575	0	24,365	18,580	0	62,345	163,462	167,863	182,490

CITY OF Moorland
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	31,857	0		23,213	0			55,070	50,792	64,254
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	31,857	0		23,213	0			55,070	50,792	64,254
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	1,287	0		1,007	0			2,294	22,762	20,685
Licenses & Permits	7	390	0					0	390	390	450
Use of Money and Property	8	5,800	0	0	0	0	0	0	5,800	4,800	4,800
Intergovernmental	9	0	14,000	0	0	0		1,000	15,000	15,711	11,591
Charges for Fees & Service	10	0	0		0	0	0	30,000	30,000	35,000	29,901
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	39,334	14,000	0	24,220	0	0	31,000	108,554	129,455	131,681
Other Financing Sources:											
Total Transfers In	14	0	0	0	0	0	0	0	0	0	15,000
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	39,334	14,000	0	24,220	0	0	31,000	108,554	129,455	146,681
Expenditures & Other Financing Uses											
Public Safety	18	8,000	0	0			0		8,000	8,054	8,098
Public Works	19	0	14,500	0			0		14,500	17,800	19,603
Health and Social Services	20	2,000	0	0			0		2,000	2,000	1,040
Culture and Recreation	21	1,500	0	0			0		1,500	1,223	1,119
Community and Economic Development	22	2,000	0	0			0		2,000	2,000	2,000
General Government	23	14,000	0	0			0		14,000	14,968	15,192
Debt Service	24	0	0	0	24,220		0		24,220	19,910	20,711
Capital Projects	25	0	0	0		16,000	0		16,000	18,000	16,000
Total Government Activities Expenditures	26	27,500	14,500	0	24,220	16,000	0		82,220	83,955	83,763
Business Type Proprietary: Enterprise & ISF	27							30,000	30,000	29,000	45,319
Total Gov & Bus Type Expenditures	28	27,500	14,500	0	24,220	16,000	0	30,000	112,220	112,955	129,082
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	15,000
Total ALL Expenditures/Fund Transfers Out	30	27,500	14,500	0	24,220	16,000	0	30,000	112,220	112,955	144,082
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	11,834	-500	0	0	-16,000	0	1,000	-3,666	16,500	2,599
Beginning Fund Balance July 1	33	4,263	575	0	145	18,580	0	31,345	54,908	38,408	35,809
Ending Fund Balance June 30	34	16,097	75	0	145	2,580	0	32,345	51,242	54,908	38,408

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

City Name: Moorland

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	G O Water Works Improvements	170,000	07/10/2006	20,000	3,820	400	24,220		24,220
-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			20,000	3,820	400	24,220	0	24,220

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

Fiscal Year

2014

City Name: Moorland

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
			20,000	3,820	400	24,220	0	24,220

