

82-781

Adoption of Budget and Certification of City Taxes

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

The City of: New Liberty County Name: SCOTT Date Budget Adopted: 2/17/2014
(Date) xxx/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.

563-505-7849
Telephone Number

Signature

County Auditor Date Stamp

January 1, 2013 Property Valuations

Last Official Census

	Regular	2a	With Gas & Electric	3,225,611	2b	Without Gas & Electric	3,271,142
	DEBT SERVICE	3a		4,211,544	3b		4,157,075
	Ag Land	4a		17,681			

137

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	12,025	11,828	43	3.61588	
(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	12,025	11,828			
384.1	3.00375	Ag Land	26	0	0	63	0	
Total General Fund Tax Levies (25 + 26)			27	12,025	11,828		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		Not at 8.10 Limit		Not at 8.10 Limit	
Rules	Amt Nec	Other Employee Benefits	31		0		0	
Total Employee Benefit Levies (29,30,31)			32	0	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	
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	12,025	11,828	72	3.61588	

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 **New Liberty**

		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	66,007	40,751	7,480				114,238	98,071	212,309
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	24,875	14,900	8,500				48,275	26,968	75,243
Actual Expenditures Except End Bal (pg 12, line 259) *	3	45,170	5,000					50,170	23,660	73,830
Ending Fund Balance June 30 (pg 12, line 261) *	4	45,712	50,651	15,980	0	0	0	112,343	101,379	213,722
(2)										
** Re-Estimated FY 2014										
Beginning Fund Balance	5	45,712	50,651	15,980	0	0	0	112,343	101,379	213,722
Re-Est Revenues	6	28,094	12,257	0	0	0	0	40,351	42,697	83,048
Re-Est Expenditures	7	23,859	22,600	0	0	0	0	46,459	33,297	79,756
Ending Fund Balance	8	49,947	40,308	15,980	0	0	0	106,235	110,779	217,014
(3)										
** Budget FY 2015										
Beginning Fund Balance	9	49,947	40,308	15,980	0	0	0	106,235	110,779	217,014
Revenues	10	12,025	0	0	0	0	0	12,025	33,297	45,322
Expenditures	11	38,900	10,000	0	0	0	0	48,900	0	48,900
Ending Fund Balance	12	23,072	30,308	15,980	0	0	0	69,360	144,076	213,436

* 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 (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)
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	1,000							1,000	3,500	3,500
Ambulance	6								0	0	0
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	0	0
Animal Control	9								0	0	0
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	1,000	0	0			0		1,000	3,500	3,500
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12								0	0	0
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	4,500							4,500	4,500	4,500
Traffic Control and Safety	15								0	0	0
Snow Removal	16		10,000						10,000	0	0
Highway Engineering	17								0	0	0
Street Cleaning	18								0	0	0
Airport <i>(if not Enterprise)</i>	19								0	0	0
Garbage <i>(if not Enterprise)</i>	20	9,500							9,500	9,300	9,300
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	14,000	10,000	0			0		24,000	13,800	13,800
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	2,600							2,600	2,559	2,559
Museum, Band and Theater	32								0	0	0
Parks	33	1,000							1,000	4,000	4,000
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	3,600	0	0			0		3,600	6,559	6,559

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		500							500	3,000	3,000
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		500	0	0			0		500	3,000	3,000
GENERAL GOVERNMENT												
Mayor, Council, & City Manager	46		2,000							2,000	1,500	1,500
Clerk, Treasurer, & Finance Adm.	47		10,000							10,000	10,000	10,000
Elections	48									0	0	0
Legal Services & City Attorney	49		500							500	500	500
City Hall & General Buildings	50		1,800							1,800	1,000	1,000
Tort Liability	51		3,000							3,000	3,300	3,300
Other General Government	52		2,500							2,500	3,300	3,300
TOTAL (lines 46 - 52)	53		19,800	0	0			0		19,800	19,600	19,600
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		38,900	10,000	0	0	0	0		48,900	46,459	46,459
BUSINESS TYPE ACTIVITIES												
Proprietary: Enterprise & Budgeted ISF												
Water Utility	59									0	6,500	7,965
Sewer Utility	60									0	26,797	26,797
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								0	0	33,297	34,762
TOTAL ALL EXPENDITURES (lines 58+74)	74		38,900	10,000	0	0	0	0	0	48,900	79,756	81,221
Regular Transfers Out	75									0	0	0
Internal TIF Loan / Repayment Transfers Out	76									0	0	0
Total ALL Transfers Out	77		0	0	0	0	0	0	0	0	0	0
Total Expenditures & Fund Transfers Out (lines 75+76)	78		38,900	10,000	0	0	0	0	0	48,900	79,756	81,221
Ending Fund Balance June 30	79		23,072	30,308	15,980	0	0	0	144,076	213,436	217,014	213,722

* 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)	(C) GENERAL	(D) SPECIAL REVENUES	(E) TIF SPECIAL REVENUES	(F) DEBT SERVICE	(G) CAPITAL PROJECTS	(H) PERMANENT	(I) PROPRIETARY	(J) BUDGET 2015	(K) RE-ESTIMATED 2014	(L) ACTUAL 2013
REVENUES & OTHER FINANCING SOURCES											
Taxes Levied on Property	1	11,828	0		0	0			11,828	11,992	11,594
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	11,828	0		0	0			11,828	11,992	11,594
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	197	0		0	0			197	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											
Subtotal - Other City Taxes (lines 6 thru 12)	13	197	0		0	0			197	16,118	16,102
Licenses & Permits	14								0	0	0
Use of Money & Property	15								0	0	0
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17								0	12,241	12,241
Other State Grants & Reimbursements	18	0	0	0	0	0		0	0	0	0
Local Grants & Reimbursements	19								0	0	0
Subtotal - Intergovernmental (lines 16 thru 19)	20	0	0	0	0	0		0	0	12,241	12,241
Charges for Fees & Service:											
Water Utility	21							6,500	6,500	6,500	6,500
Sewer Utility	22							26,797	26,797	26,797	26,797
Electric Utility	23							0	0	0	0
Gas Utility	24							0	0	0	0
Parking	25							0	0	0	0
Airport	26							0	0	0	0
Landfill/Garbage	27							0	0	9,400	9,400
Hospital	28							0	0	0	0
Transit	29							0	0	0	0
Cable TV, Internet & Telephone	30							0	0	0	0
Housing Authority	31							0	0	0	0
Storm Water Utility	32							0	0	0	0
Other Fees & Charges for Service	33							0	0	0	0
Subtotal - Charges for Service (lines 21 thru 33)	34	0	0		0	0	0	33,297	33,297	42,697	42,697
Special Assessments	35							0	0	0	0
Miscellaneous	36							0	0	0	0
Other Financing Sources:											
Regular Operating Transfers In	37							0	0	0	0
Internal TIF Loan Transfers In	38							0	0	0	0
Subtotal ALL Operating Transfers In	39	0	0	0	0	0	0	0	0	0	0
Proceeds of Debt (Excluding TIF Internal Borrowing)	40							0	0	0	0
Proceeds of Capital Asset Sales	41							0	0	0	0
Subtotal-Other Financing Sources (lines 38 thru 40)	42	0	0	0	0	0	0	0	0	0	0
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43	12,025	0	0	0	0	0	33,297	45,322	83,048	82,634
Beginning Fund Balance July 1	44	49,947	40,308	15,980	0	0	0	110,779	217,014	213,722	212,309
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	61,972	40,308	15,980	0	0	0	144,076	262,336	296,770	294,943

CITY OF
New Liberty
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	11,828	0		0	0			11,828	11,992	11,594
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	11,828	0		0	0			11,828	11,992	11,594
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	197	0		0	0			197	16,118	16,102
Licenses & Permits	7	0	0					0	0	0	0
Use of Money and Property	8	0	0	0	0	0	0	0	0	0	0
Intergovernmental	9	0	0	0	0	0		0	0	12,241	12,241
Charges for Fees & Service	10	0	0		0	0	0	33,297	33,297	42,697	42,697
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	0	0		0	0		0	0	0	0
Sub-Total Revenues	13	12,025	0	0	0	0	0	33,297	45,322	83,048	82,634
Other Financing Sources:											
Total Transfers In	14	0	0	0	0	0	0	0	0	0	0
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	12,025	0	0	0	0	0	33,297	45,322	83,048	82,634
Expenditures & Other Financing Uses											
Public Safety	18	1,000	0	0			0		1,000	3,500	3,500
Public Works	19	14,000	10,000	0			0		24,000	13,800	13,800
Health and Social Services	20	0	0	0					0	0	0
Culture and Recreation	21	3,600	0	0			0		3,600	6,559	6,559
Community and Economic Development	22	500	0	0			0		500	3,000	3,000
General Government	23	19,800	0	0			0		19,800	19,600	19,600
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	38,900	10,000	0	0	0	0		48,900	46,459	46,459
Business Type Proprietary: Enterprise & ISF	27							0	0	33,297	34,762
Total Gov & Bus Type Expenditures	28	38,900	10,000	0	0	0	0	0	48,900	79,756	81,221
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	38,900	10,000	0	0	0	0	0	48,900	79,756	81,221
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-26,875	-10,000	0	0	0	0	33,297	-3,578	3,292	1,413
Beginning Fund Balance July 1	33	49,947	40,308	15,980	0	0	0	110,779	217,014	213,722	212,309
Ending Fund Balance June 30	34	23,072	30,308	15,980	0	0	0	144,076	213,436	217,014	213,722

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

City Name: **New Liberty**

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

NOTICE OF PUBLIC HEARING BUDGET ESTIMATE

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

DATE POSTED
2/10/2014

City of **New Liberty** , Iowa

The City Council will conduct a public hearing on the proposed Budget at City Hall
on 2/17/2014 at 7:30 pm
(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 \$ 3.61588
The estimated tax levy rate per \$1000 valuation on Agricultural land is \$ 0

At the public hearing, any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget.

563-505-7849
phone number

 Cindy Slininger
City Clerk/Finance Officer's NAME

		Budget FY 2015	Re-estimated FY 2014	Actual FY 2013
		(a)	(b)	(c)
Revenues & Other Financing Sources				
Taxes Levied on Property	1	11,828	11,992	11,594
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	3	11,828	11,992	11,594
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	0	0	0
Other City Taxes	6	197	16,118	16,102
Licenses & Permits	7	0	0	0
Use of Money and Property	8	0	0	0
Intergovernmental	9	0	12,241	12,241
Charges for Fees & Service	10	33,297	42,697	42,697
Special Assessments	11	0	0	0
Miscellaneous	12	0	0	0
Other Financing Sources	13	0	0	0
Total Revenues and Other Sources	14	45,322	83,048	82,634
Expenditures & Other Financing Uses				
Public Safety	15	1,000	3,500	3,500
Public Works	16	24,000	13,800	13,800
Health and Social Services	17	0	0	0
Culture and Recreation	18	3,600	6,559	6,559
Community and Economic Development	19	500	3,000	3,000
General Government	20	19,800	19,600	19,600
Debt Service	21	0	0	0
Capital Projects	22	0	0	0
Total Government Activities Expenditures	23	48,900	46,459	46,459
Business Type / Enterprises	24	0	33,297	34,762
Total ALL Expenditures	25	48,900	79,756	81,221
Transfers Out	26	0	0	0
Total ALL Expenditures/Transfers Out	27	48,900	79,756	81,221
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	28	-3,578	3,292	1,413
Beginning Fund Balance July 1	29	217,014	213,722	212,309
Ending Fund Balance June 30	30	213,436	217,014	213,722