

Fund Balance Worksheet for City of **Rake**

		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	76,289	0					76,289		76,289
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	126,489	54,565					181,054	71,184	252,238
Actual Expenditures Except End Bal (pg 12, line 259) *	3	120,171	0	0	13,832	10,462		144,465	47,045	191,510
Ending Fund Balance June 30 (pg 12, line 261) *	4	82,607	54,565	0	-13,832	-10,462	0	112,878	24,139	137,017
(2)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Re-Estimated FY 2014										
Beginning Fund Balance	5	82,607	54,565	0	-13,832	-10,462	0	112,878	24,139	137,017
Re-Est Revenues	6	136,000	58,000	0	0	0	0	194,000	77,000	271,000
Re-Est Expenditures	7	179,500	0	0	0	0	0	179,500	67,500	247,000
Ending Fund Balance	8	39,107	112,565	0	-13,832	-10,462	0	127,378	33,639	161,017
(3)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2015										
Beginning Fund Balance	9	39,107	112,565	0	-13,832	-10,462	0	127,378	33,639	161,017
Revenues	10	96,471	63,400	0	14,724	0	0	174,595	80,000	254,595
Expenditures	11	170,500	0	0	15,000	0	0	185,500	67,500	253,000
Ending Fund Balance	12	-34,922	175,965	0	-14,108	-10,462	0	116,473	46,139	162,612

* 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.

CITY OF _____ **Rake** _____

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

	Request with Utility Replacement (A)	Property Taxes Levied (B)
1 Portion of General Fund Levy Used for Emerg. Mgmt. Comm.	<input style="width: 100px; height: 15px;" type="text"/>	<u>0</u>
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 2015

Fiscal Years

GOVERNMENT ACTIVITIES		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2015	RE-ESTIMATED 2014	ACTUAL 2013
(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	16,500							16,500	16,500	10,414
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	9,500							9,500	9,500	6,064
TOTAL (lines 1 - 10)	11	26,000	0	0			0		26,000	26,000	16,478
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	20,000							20,000	15,000	10,462
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	7,500							7,500	7,500	6,641
Traffic Control and Safety	15	1,500							1,500	1,500	0
Snow Removal	16	5,000							5,000	5,000	1,361
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	3,500							3,500	2,500	10,385
TOTAL (lines 12 - 21)	22	37,500	0	0			0		37,500	31,500	28,849
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	3,500							3,500	3,500	2,800
Community Mental Health	28								0	0	0
Other Health and Social Services	29								0	0	0
TOTAL (lines 23 - 29)	30	3,500	0	0			0		3,500	3,500	2,800
CULTURE & RECREATION											
Library Services	31	27,000							27,000	27,000	24,159
Museum, Band and Theater	32								0	0	0
Parks	33	3,500							3,500	3,500	810
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	30,500	0	0			0		30,500	30,500	24,969

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2015

Fiscal Years

GOVERNMENT ACTIVITIES CONT.	GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2015	RE-ESTIMATED 2014	ACTUAL 2013	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
COMMUNITY & ECONOMIC DEVELOPMENT											
Community Beautification	39	500						500	500	0	
Economic Development	40	2,000						2,000	2,000	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	2,500	0	0			0	2,500	2,500	0	
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46	3,000						3,000	3,000	2,425	
Clerk, Treasurer, & Finance Adm.	47	10,000						10,000	10,000	8,482	
Elections	48							0	0	0	
Legal Services & City Attorney	49	5,000						5,000	5,000	3,440	
City Hall & General Buildings	50	25,000						25,000	25,000	19,112	
Tort Liability	51	15,000						15,000	15,000	11,783	
Other General Government	52	2,500						2,500	2,500	1,833	
TOTAL (lines 46 - 52)	53	60,500	0	0			0	60,500	60,500	47,075	
DEBT SERVICE	54			15,000				15,000	15,000	13,832	
Gov Capital Projects	55	10,000						10,000	10,000	10,462	
TIF Capital Projects	56							0	0	0	
TOTAL CAPITAL PROJECTS	57	10,000	0	0		0	0	10,000	10,000	10,462	
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58	170,500	0	0	15,000	0	0	185,500	179,500	144,465	
BUSINESS TYPE ACTIVITIES											
Proprietary: Enterprise & Budgeted ISF											
Water Utility	59						20,000	20,000	20,000	17,143	
Sewer Utility	60						25,000	25,000	25,000	16,462	
Electric Utility	61						0	0	0	0	
Gas Utility	62						0	0	0	0	
Airport	63						0	0	0	0	
Landfill/Garbage	64						15,000	15,000	15,000	13,440	
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						7,500	7,500	7,500	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						67,500	67,500	67,500	47,045	
TOTAL ALL EXPENDITURES (lines 58+74)	74	170,500	0	0	15,000	0	0	67,500	253,000	247,000	191,510
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	
Total Expenditures & Fund Transfers Out (lines 75+76)	78	170,500	0	0	15,000	0	0	67,500	253,000	247,000	191,510
Ending Fund Balance June 30	79	-34,922	175,965	0	-14,108	-10,462	0	46,139	162,612	161,017	137,017

* 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)	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	69,725	5,342		14,566	0			89,633	110,000	104,903
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	69,725	5,342		14,566	0			89,633	110,000	104,903
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	746	58		158	0			962	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	20,000							20,000	20,000	18,868
Subtotal - Other City Taxes (lines 6 thru 12)	13	20,746	58		158	0			20,962	20,000	18,868
Licenses & Permits	14	1,000							1,000	1,000	390
Use of Money & Property	15	500							500	500	96
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		15,000						15,000	15,000	13,301
Other State Grants & Reimbursements	18	0	0	0	0	0		0	0	3,000	2,702
Local Grants & Reimbursements	19		43,000						43,000	40,000	38,562
Subtotal - Intergovernmental (lines 16 thru 19)	20	0	58,000	0	0	0		0	58,000	58,000	54,565
Charges for Fees & Service:											
Water Utility	21							26,000	26,000	26,000	24,071
Sewer Utility	22							24,000	24,000	24,000	22,851
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							18,000	18,000	15,000	13,798
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							12,000	12,000	12,000	10,464
Other Fees & Charges for Service	33	4,500						4,500	4,500	4,500	2,232
Subtotal - Charges for Service (lines 21 thru 33)	34	4,500	0		0	0		80,000	84,500	81,500	73,416
Special Assessments	35								0	0	0
Miscellaneous	36								0	0	0
Other Financing Sources:											
Regular Operating Transfers In	37								0	0	0
Internal TIF Loan Transfers In	38								0	0	0
Subtotal ALL Operating Transfers In	39	0	0	0	0	0		0	0	0	0
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	0	0
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43	96,471	63,400	0	14,724	0	0	80,000	254,595	271,000	252,238
Beginning Fund Balance July 1	44	39,107	112,565	0	-13,832	-10,462	0	33,639	161,017	137,017	76,289
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	135,578	175,965	0	892	-10,462	0	113,639	415,612	408,017	328,527

CITY OF

Rake

ADOPTED BUDGET SUMMARY

YEAR ENDED JUNE 30, 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	69,725	5,342		14,566	0			89,633	110,000	104,903
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	69,725	5,342		14,566	0			89,633	110,000	104,903
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	20,746	58		158	0			20,962	20,000	18,868
Licenses & Permits	7	1,000	0					0	1,000	1,000	390
Use of Money and Property	8	500	0	0	0	0	0	0	500	500	96
Intergovernmental	9	0	58,000	0	0	0		0	58,000	58,000	54,565
Charges for Fees & Service	10	4,500	0		0	0	0	80,000	84,500	81,500	73,416
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	96,471	63,400	0	14,724	0	0	80,000	254,595	271,000	252,238
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	0
Total Revenues and Other Sources	17	96,471	63,400	0	14,724	0	0	80,000	254,595	271,000	252,238
Expenditures & Other Financing Uses											
Public Safety	18	26,000	0	0			0		26,000	26,000	16,478
Public Works	19	37,500	0	0			0		37,500	31,500	28,849
Health and Social Services	20	3,500	0	0			0		3,500	3,500	2,800
Culture and Recreation	21	30,500	0	0			0		30,500	30,500	24,969
Community and Economic Development	22	2,500	0	0			0		2,500	2,500	0
General Government	23	60,500	0	0			0		60,500	60,500	47,075
Debt Service	24	0	0	0	15,000		0		15,000	15,000	13,832
Capital Projects	25	10,000	0	0		0			10,000	10,000	10,462
Total Government Activities Expenditures	26	170,500	0	0	15,000	0	0		185,500	179,500	144,465
Business Type Proprietary: Enterprise & ISF	27							67,500	67,500	67,500	47,045
Total Gov & Bus Type Expenditures	28	170,500	0	0	15,000	0	0	67,500	253,000	247,000	191,510
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	170,500	0	0	15,000	0	0	67,500	253,000	247,000	191,510
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31										
	32	-74,029	63,400	0	-276	0	0	12,500	1,595	24,000	60,728
Beginning Fund Balance July 1	33	39,107	112,565	0	-13,832	-10,462	0	33,639	161,017	137,017	76,289
Ending Fund Balance June 30	34	-34,922	175,965	0	-14,108	-10,462	0	46,139	162,612	161,017	137,017

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

City Name: Rake

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)	Street Repair Loan #2005	45,000	12/01/2005	4,500	371		4,871		4,871
(2)	Street Repair Loan#2010	36,213	7/15/2010	9,332	521		9,853		9,853
(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			13,832	892	0	14,724	0	14,724

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

Fiscal Year
 2015

City Name: Rake

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 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)
(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
				13,832	892	0	14,724	0	14,724

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

City Name: Rake

USE THIS PAGE ONLY AFTER FILLING LINES 1 THRU 30 ABOVE.

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)
(61)						0		0
(62)						0		0
(63)						0		0
(64)						0		0
(65)						0		0
(66)						0		0
(67)						0		0
(68)						0		0
(69)						0		0
(70)						0		0
(71)						0		0
(72)						0		0
(73)						0		0
(74)						0		0
(75)						0		0
(76)						0		0
(77)						0		0
(78)						0		0
(79)						0		0
(80)						0		0
(81)						0		0
(82)						0		0
(83)						0		0
(84)						0		0
(85)						0		0
(86)						0		0
(87)						0		0
(88)						0		0
(89)						0		0
(90)						0		0
			13,832	892	0	14,724	0	14,724

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

City Name: Rake

USE THIS PAGE ONLY AFTER FILLING LINES 1 THRU 30 ABOVE.

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)
(91)						0		0
(92)						0		0
(93)						0		0
(94)						0		0
(95)						0		0
(96)						0		0
(97)						0		0
(98)						0		0
(99)						0		0
(100)						0		0
(101)						0		0
(102)						0		0
(103)						0		0
(104)						0		0
(105)						0		0
(106)						0		0
(107)						0		0
(108)						0		0
(109)						0		0
(110)						0		0
(111)						0		0
(112)						0		0
(113)						0		0
(114)						0		0
(115)						0		0
(116)						0		0
(117)						0		0
(118)						0		0
(119)						0		0
(120)						0		0
			13,832	892	0	14,724	0	14,724

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

Fiscal Year
2015

City Name: Rake

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 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)
(121)						0		0
(122)						0		0
(123)						0		0
(124)						0		0
(125)						0		0
(126)						0		0
(127)						0		0
(128)						0		0
(129)						0		0
(130)						0		0
(131)						0		0
(132)						0		0
(133)						0		0
(134)						0		0
(135)						0		0
(136)						0		0
(137)						0		0
(138)						0		0
(139)						0		0
(140)						0		0
(141)						0		0
(142)						0		0
(143)						0		0
(144)						0		0
(145)						0		0
(146)						0		0
(147)						0		0
(148)						0		0
(149)						0		0
(150)						0		0
			13,832	892	0	14,724	0	14,724

