

NOTICE OF PUBLIC HEARING – PROPOSED BUDGET
Fiscal Year July 1, 2014 - June 30, 2015
DISTRICT NAME:**Comb Rec Facil & Water Qual Dist**

The Board of Trustees of the above-named District will conduct a public hearing on the proposed fiscal year

Meeting Date:	Meeting Time:	Meeting Location:
3-06-2014	6:30 p.m.	Maquoketa Valley Middle School Conference Room

At the public hearing any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget. This notice represents a summary of the supporting detail of receipts and expenditures on file with the Clerk/

Clerk/Secretary Telephone Number:	District Clerk/Secretary Name:
563-920-9863	Laurie Kramer

PROPOSED BUDGET SUMMARY

FUND (Use Whole Dollars)	Expenditures			D Estimated Ending Fund Balance June 30, 2015	E Estimated July 1, 2014 Beg. Balance and All Other Receipts	F Estimated Amount (C + D - E) To Be Raised By Taxation
	A FYE 6-30-2013 Actual	B FYE 6-30-2014 Re-estimated	C FYE 6-30-2015 Proposed			
1. General	983,983	4,538,832	11,105,140	26,428	10,929,510	202,058
2. Debt Service	450,884	474,113	474,593	20,707	22,208	473,092
3. TOTAL	1,434,867	5,012,945	11,579,733	47,135	10,951,718	675,150

Proposed taxation rate per \$1,000 valuation: \$ 13.36548

ADOPTED BUDGET AND CERTIFICATE OF TAXES**DISTRICT NAME:****Fiscal Year July 1, 2014 - June 30, 2015****Comb Rec Facil & Water Qual Dist**

File two copies of the Adopted Budget Summary, two copies of the Supplemental Detail, two copies of the Long Term Debt Schedule (if applicable), and Proof of Publication with the County Auditor immediately following the public hearing and in accordance with the Code of Iowa.

County Name(s):**Date Budget Adopted:**

Delaware

ADOPTED BUDGET SUMMARY

FUND (Use Whole Dollars)	Expenditures			Estimated Ending Fund Balance June 30, 2015	E Estimated July 1, 2014 Beg. Balance and All Other Receipts	F Estimated Amount (C + D - E) To Be Raised By Taxation
	FYE 6-30-2013	FYE 6-30-2014	FYE 6-30-2015			
	Actual	Re-estimated	Proposed			
	1. General	983,983	4,538,832			
2. Debt Service	450,884	474,113	474,593	20,707	22,208	473,092
3. TOTAL	1,434,867	5,012,945	11,579,733	47,135	10,951,718	675,150

A copy of the Supplemental Detail Schedule 644-A must be attached to this Certificate. The amounts shown in Column C cannot exceed published estimates and represent maximum authorized expenditures. Taxes cannot exceed published amounts for Column F.

PROPERTY TAX/UTILITY TAX REPLACEMENT EXCISE TAX COMPUTATION**This section must be completed in order to compute and populate the budget-year property taxes and utility excise tax estimate:**

FUND (Use Whole Dollars)	AW Utility Tax Replacement and Property Tax Dollars	BW Taxable Valuation With Gas & Electric Utilities	CW Tax Rate	DW Taxable Valuation Without Gas & Electric Utilities	EW Property Taxes Levied	FW Estimated Utility Tax Replacement Excise Taxes
1. General	202,699	50,674,728	4	50,514,392	202,058	641
2. Debt Service	474,593	50,674,728	9.36548	50,514,392	473,092	1,501
3. TOTAL	677,292		13.36548		675,150	2,142

To the County Auditor and Board of Supervisors of the above-named County, in the State of Iowa: At a lawful meeting of the Board of Trustees of the above-named District, on the above-named date, the budget for the fiscal year stated above was adopted as summarized above and tax levies were voted on all taxable property of this District.

Clerk/Secretary Address:
712A Third St., Delhi, IA 5223

Clerk/Secretary Telephone Number:
563-920-9863

Clerk/Secretary Signature of Certification

COUNTY AUDITOR'S CERTIFICATION

- ___ The prescribed Notice of Public Hearing and Proposed Budget (Form 644) was lawfully published, with said publication being evidenced by verified and filed proof of publication or legal posting.
- ___ The budget hearing notice was published not less than 10 days, nor more than 20 days, prior to the budget hearing.
- ___ Correct valuation amounts were used to calculate the budget.
- ___ Adopted property taxes do not exceed published amounts and do not exceed statutory maximums.
- ___ Adopted expenditure amounts shown in Column C of the Adopted Budget Summary do not exceed published amounts.

County Auditor Signature of Certification

DISTRICT NAME: **Comb Rec Facil & Water Qual Dist**

RESOURCES: BEGINNING FUND BALANCE and RECEIPTS	(A) Actual FYE June 30, 2013	(B) Current FYE June 30, 2014	(C) Budget FYE June 30, 2015	REQUIREMENTS: EXPENDITURES and ENDING FUND BALANCE	(A) Actual FYE June 30, 2013	(B) Current FYE June 30, 2014	(C) Budget FYE June 30, 2015
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1. GENERAL FUND

BEGINNING FUND BALANCE:				EXPENDITURES:			
Beginning Fund Balance	1	6,210,824	5,722,176	4,603,370	Fund: 81000	33	
OTHER RECEIPTS (DO NOT include Credits Against Levied Taxes Here):				Supplies	34	108	100 5,000
Delinquent Property Taxes	2	127		Publication Expense	35	45	40 40
Mobile Home Taxes	3			Election Expense	36	1,359	1,500 1,500
Utility Tax Replacement Excise Taxes	4	648	633	641	Legal Fees	37	97,648 25,000 10,000
Military Service/Mobile Home Replacement	5	60		Engineering Studies	38	92,853	0 0
Other (Itemize):	6			Dredge Donation to LDRA	39	109,875	75,000 95,000
Fund: 81000	7			County Clerical Services/Trustee Clerical	40	330	100 6,150
Interest on Investments	8			Website Expense	41	323	100 100
State of Iowa (Engineering Studies)	9	328	500	500	Lobbyist Expense	42	26,000 24,000 24,000
Misc. Reimbursement (ICAP)	10	88,855		Utilities	43	346	600 10,000
Misc. Revenue (Legal Service transfer)	11	197		Property Insurance	44	4,648	4,600 4,600
	12		79,166	Liability Insurance	45	5,019	10,800 5,000
	13			Misc. Fees/Contributions/Permits	46	850	500 3,000
	14			Abstract Services	47	254	
	15			Dredging Prior to Completion of Dam	48		0 100,000
	16			Audit Expense	49	768	750 750
	17			Property Taxes	50	538	4,200 0
	18			Judgements/Settlements/Fines	51	0	26,542 0
Fund: 81002	19			Contingency Fund	52		
Interest on Investments	20	65,011	25,000	25,000	Property Maintenance/Operating Expense	53	
State of Iowa - DNR Reimbursement	21	185,636			Fund: 81002	54	
State of Iowa - RIIIF	22		2,500,000	2,500,000	Property Acquisition	55	248,970 700,000
Community Fund	23		650,000	800,000	Dam Reconstruction/Equipment Rental	56	284,640 3,000,000 10,500,000
Delaware County Proceeds	24			2,999,999	Public Access Expense	57	
Lake Delhi Recreation Fund	25				Liability Insurance	58	
	26				Planning/Consulting	59	109,409 175,000 240,000
	27				Legal Services	60	
	28				Subtotal Expenditures (Column C) *	61	983,983 4,538,832 11,105,140
Subtotal Other Receipts	29	340,862	3,255,299	6,326,140	ENDING FUND BALANCE:		
BEGINNING FUND BALANCE AND OTHER RECEIPTS (Column E)	30	6,551,686	8,977,475	10,929,510	Fund Balance - Reserved	62	
PROPERTY TAXES LEVIED (Column F) (Includes Credits Against Levied Taxes)	31	154,473	164,727	202,058	Fund Balance - Unreserved/Designated	63	
TOTAL RESOURCES	32	6,706,159	9,142,202	11,131,568	Fund Balance - Unreserved/Undesignated	64	5,722,176 4,603,370 26,428
					Total Ending Fund Balance (Column D)	65	5,722,176 4,603,370 26,428
					TOTAL REQUIREMENTS	66	6,706,159 9,142,202 11,131,568

* Columns A and B for prior years

DISTRICT NAME: **Comb Rec Facil & Water Qual Dist**

RESOURCES: BEGINNING FUND BALANCE and RECEIPTS	Line	(A)	(B)	(C)	REQUIREMENTS: EXPENDITURES and ENDING FUND BALANCE	Line	(A)	(B)	(C)
		Actual EYE	Current EYE	Budget EYE			Actual EYE	Current EYE	Budget EYE
		June 30, 2013	June 30, 2014	June 30, 2015			June 30, 2013	June 30, 2014	June 30, 2015

2. DEBT SERVICE FUND (APPLICABLE ONLY TO SANITARY DISTRICTS OR RURAL IMPROVEMENT ZONES.)

BEGINNING FUND BALANCE:					EXPENDITURES:				
Beginning Fund Balance	1	0	19,707	20,207		33			
OTHER RECEIPTS (DO NOT Include Credits Against Levied Taxes Here):					GO Bond Redemption	34	205,000	224,000	234,000
Delinquent Property Taxes	2	384			Interest/Fiscal Charges	35	245,884	250,113	240,593
Mobile Home Taxes	3					36			
Utility Tax Replacement Excise Taxes	4	1,963	1,814	1,501		37			
Military Service/Mobile Home Replacement	5	182				38			
Property/State Replacement Tax	6					39			
Other (Itemize):	7					40			
Investment Interest	8	572	500	500		41			
	9					42			
	10					43			
	11					44			
	12					45			
	13					46			
	14					47			
	15					48			
	16					49			
	17					50			
	18					51			
	19					52			
	20					53			
	21					54			
	22					55			
	23					56			
	24					57			
	25					58			
	26					59			
	27					60			
	28				Subtotal Expenditures (Column C) *	61	450,884	474,113	474,593
Subtotal Other Receipts	29	3,101	2,314	2,001	ENDING FUND BALANCE:				
BEGINNING FUND BALANCE AND OTHER RECEIPTS (Column E)	30	3,101	22,021	22,208	Fund Balance - Reserved	62			
PROPERTY TAXES LEVIED (Column F) (Includes Credits Against Levied Taxes)	31	467,490	472,299	473,092	Fund Balance - Unreserved/Designated	63			
TOTAL RESOURCES	32	470,591	494,320	495,300	Fund Balance - Unreserved/Undesignated	64	19,707	20,207	20,707
					Total Ending Fund Balance (Column D)	65	19,707	20,207	20,707
					TOTAL REQUIREMENTS	66	470,591	494,320	495,300

* Columns A and B for prior years

LONG TERM DEBT SCHEDULE

GENERAL OBLIGATION BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS

Project Name (A)	Amount of Issue (B)	Date Certified To County Auditor (format: XX/XX/XX) (C)	Principal Due 2014/2015 (D)	Interest Due 2014/2015 +(E)	Bond Registration Due 2014/2015 +(F)	TOTAL OBLIGATION DUE 2014/2015 =(G)	Paid by Other or Debt Service Fund Balance -(H)	Current Year Util Replace & Debt Service Taxes =(I)
1 GO Bond	6,090,000	June, 2012	234,000	240,593		474,593		474,593
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
TOTALS:			234,000	240,593	0	474,593	0	474,593