

90-867

Adoption of Budget and Certification of City Taxes

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

The City of: KIRKVILLE County Name: WAPELLO Date Budget Adopted: 3/10/2014
(Date) xxxxxx

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.

641 938-2458
Telephone Number

Signature

County Auditor Date Stamp

January 1, 2013 Property Valuations

Last Official Census

Regular	2a	With Gas & Electric	1,958,481	2b	Without Gas & Electric	1,865,412
DEBT SERVICE	3a		1,958,481	3b		1,865,412
Ag Land	4a		128,041			

167

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	15,864	15,110	8.10000
(384)		Non-Voted Other Permissible Levies			
12(8)	0.67500	Contract for use of Bridge		0	0
12(10)	0.95000	Opr & Maint publicly owned Transit		0	0
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center		0	0
12(12)	0.13500	Opr & Maint of City owned Civic Center		0	0
12(13)	0.06750	Planning a Sanitary Disposal Project		0	0
12(14)	0.27000	Aviation Authority (under sec.330A.15)		0	0
12(16)	0.06750	Levee Impr. fund in special charter city		0	0
12(18)	Amt Nec	Liability, property & self insurance costs	2,700	2,572	1.37862
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.		0	0
(384)		Voted Other Permissible Levies			
12(1)	0.13500	Instrumental/Vocal Music Groups		0	0
12(2)	0.81000	Memorial Building		0	0
12(3)	0.13500	Symphony Orchestra		0	0
12(4)	0.27000	Cultural & Scientific Facilities		0	0
12(5)	As Voted	County Bridge		0	0
12(6)	1.35000	Missi or Missouri River Bridge Const.		0	0
12(9)	0.03375	Aid to a Transit Company		0	0
12(17)	0.20500	Maintain Institution received by gift/devise		0	0
12(19)	1.00000	City Emergency Medical District	463	0	0
12(21)	0.27000	Support Public Library	23	0	0
28E.22	1.50000	Unified Law Enforcement	24	0	0
Total General Fund Regular Levies (5 thru 24)			18,564	17,682	
384.1	3.00375	Ag Land	385	385	3.00375
Total General Fund Tax Levies (25 + 26)			18,949	18,067	Do Not Add
Special Revenue Levies					
384.8	0.27000	Emergency (if general fund at levy limit)	0	0	0
384.6	Amt Nec	Police & Fire Retirement		0	0
	Amt Nec	FICA & IPERS (if general fund at levy limit)	4,000	3,810	2.04244
Rules	Amt Nec	Other Employee Benefits		0	0
Total Employee Benefit Levies (29,30,31)			4,000	3,810	2.04244
Sub Total Special Revenue Levies (28+32)			4,000	3,810	
Valuation					
386	As Req	With Gas & Elec	Without Gas & Elec		
	SSMID 1 (A)	(B)		0	0
	SSMID 2 (A)	(B)		0	0
	SSMID 3 (A)	(B)		0	0
	SSMID 4 (A)	(B)		0	0
	SSMID 5 (A)	(B)		0	0
	SSMID 6 (A)	(B)		0	0
	SSMID 7 (A)	(B)		0	0
Total SSMID			0	0	Do Not Add
Total Special Revenue Levies			4,000	3,810	
384.4	Amt Nec	Debt Service Levy 76.10(6)	0	0	0
384.7	0.67500	Capital Projects (Capital Improv. Reserve)		0	0
Total Property Taxes (27+39+40+41)			22,949	21,877	11.52106

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 **KIRKVILLE**

		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	8,455	95,053					103,508	1,764	105,272	
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	23,082	34,266					57,348	12,225	69,573	
Actual Expenditures Except End Bal (pg 12, line 259) *	3	15,583	55,713					71,296	10,724	82,020	
Ending Fund Balance June 30 (pg 12, line 261) *	4	15,954	73,606	0	0	0	0	89,560	3,265	92,825	
(2)											
** Re-Estimated FY 2014											
Beginning Fund Balance	5	15,954	73,606	0	0	0	0	89,560	3,265	92,825	
Re-Est Revenues	6	19,337	39,120	0	0	0	0	58,457	11,000	69,457	
Re-Est Expenditures	7	19,337	49,120	0	0	0	0	68,457	11,000	79,457	
Ending Fund Balance	8	15,954	63,606	0	0	0	0	79,560	3,265	82,825	
(3)											
** Budget FY 2015											
Beginning Fund Balance	9	15,954	63,606	0	0	0	0	79,560	3,265	82,825	
Revenues	10	22,882	34,502	0	0	0	0	57,383	11,000	68,383	
Expenditures	11	22,881	34,502	0	0	0	0	57,383	11,000	68,383	
Ending Fund Balance	12	15,955	63,606	0	0	0	0	79,560	3,265	82,825	

* 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 _____ KIRKVILLE _____

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.		0
2 Support of a Local Emerg.Mgmt.Comm.	0	0
3 TOTAL FOR FISCAL YEAR 2014	0	0

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2015

Fiscal Years

GOVERNMENT ACTIVITIES		GENERAL	SPECIAL	TIF	DEBT	CAPITAL	PERMANENT	PROPRIETARY	BUDGET	RE-ESTIMATED	ACTUAL
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	2015	2014	2013
									(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								0	1,600	0
Ambulance	6								0	400	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	0	0	0			0		0	2,000	0
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12		18,000						18,000	13,583	10,826
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		3,500						3,500	3,500	3,513
Traffic Control and Safety	15								0	0	0
Snow Removal	16								0	0	1,845
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		4,002						4,002	19,000	13,230
TOTAL (lines 12 - 21)	22	0	25,502	0			0		25,502	36,083	29,414
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								0	0	0
Museum, Band and Theater	32								0	0	0
Parks	33		7,000						7,000	5,000	10,357
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	0	7,000	0			0		7,000	5,000	10,357

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									0	0	0
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)	44									0	0	0
TOTAL (lines 39 - 44)	45		0	0	0			0		0	0	0
GENERAL GOVERNMENT												
Mayor, Council, & City Manager	46		1,800							1,800	1,300	1,860
Clerk, Treasurer, & Finance Adm.	47		7,500							7,500	7,500	6,969
Elections	48		700							700	700	0
Legal Services & City Attorney	49		700							700	800	740
City Hall & General Buildings	50		2,500	2,000						4,500	2,500	3,856
Tort Liability	51		2,200							2,200	2,500	2,158
Other General Government	52		7,481							7,481	10,074	15,942
TOTAL (lines 46 - 52)	53		22,881	2,000	0			0		24,881	25,374	31,525
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		22,881	34,502	0	0	0	0		57,383	68,457	71,296
BUSINESS TYPE ACTIVITIES Proprietary: Enterprise & Budgeted ISF												
Water Utility	59									0	0	0
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								11,000	11,000	11,000	10,724
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								11,000	11,000	11,000	10,724
TOTAL ALL EXPENDITURES (lines 58+74)	74		22,881	34,502	0	0	0	0	11,000	68,383	79,457	82,020
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		22,881	34,502	0	0	0	0	11,000	68,383	79,457	82,020
Ending Fund Balance June 30	79		15,955	63,606	0	0	0	0	3,265	82,825	82,825	92,825

* 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	18,067	3,810		0	0			21,877	21,860	23,687
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	18,067	3,810		0	0			21,877	21,860	23,687
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	882	190		0	0			1,072	1,092	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		18,000						18,000	19,000	17,269
Subtotal - Other City Taxes (lines 6 thru 12)	13	882	18,190		0	0			19,072	20,092	17,269
Licenses & Permits	14	225							225	135	215
Use of Money & Property	15	200							200	250	171
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		10,500						10,500	16,120	10,218
Other State Grants & Reimbursements	18	8	2	0	0	0		0	9	0	0
Local Grants & Reimbursements	19		2,000						2,000	0	1,907
Subtotal - Intergovernmental (lines 16 thru 19)	20	8	12,502	0	0	0		0	12,509	16,120	12,125
Charges for Fees & Service:											
Water Utility	21								0	0	0
Sewer Utility	22								0	0	0
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							11,000	11,000	11,000	12,225
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	0
Subtotal - Charges for Service (lines 21 thru 33)	34	0	0		0	0	0	11,000	11,000	11,000	12,225
Special Assessments	35								0	0	3,881
Miscellaneous	36	3,500							3,500	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	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	0
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43	22,882	34,502	0	0	0	0	11,000	68,383	69,457	69,573
Beginning Fund Balance July 1	44	15,954	63,606	0	0	0	0	3,265	82,825	92,825	105,272
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	38,836	98,108	0	0	0	0	14,265	151,208	162,282	174,845

CITY OF KIRKVILLE
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	18,067	3,810		0	0			21,877	21,860	23,687
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	18,067	3,810		0	0			21,877	21,860	23,687
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	882	18,190		0	0			19,072	20,092	17,269
Licenses & Permits	7	225	0					0	225	135	215
Use of Money and Property	8	200	0	0	0	0	0	0	200	250	171
Intergovernmental	9	8	12,502	0	0	0		0	12,509	16,120	12,125
Charges for Fees & Service	10	0	0		0	0	0	11,000	11,000	11,000	12,225
Special Assessments	11	0	0		0	0		0	0	0	3,881
Miscellaneous	12	3,500	0		0	0	0	0	3,500	0	0
Sub-Total Revenues	13	22,882	34,502	0	0	0	0	11,000	68,383	69,457	69,573
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	22,882	34,502	0	0	0	0	11,000	68,383	69,457	69,573
Expenditures & Other Financing Uses											
Public Safety	18	0	0	0			0		0	2,000	0
Public Works	19	0	25,502	0			0		25,502	36,083	29,414
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	0	7,000	0			0		7,000	5,000	10,357
Community and Economic Development	22	0	0	0			0		0	0	0
General Government	23	22,881	2,000	0			0		24,881	25,374	31,525
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	22,881	34,502	0	0	0	0		57,383	68,457	71,296
Business Type Proprietary: Enterprise & ISF	27							11,000	11,000	11,000	10,724
Total Gov & Bus Type Expenditures	28	22,881	34,502	0	0	0	0	11,000	68,383	79,457	82,020
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	22,881	34,502	0	0	0	0	11,000	68,383	79,457	82,020
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31										
	32	1	0	0	0	0	0	0	0	-10,000	-12,447
Beginning Fund Balance July 1	33	15,954	63,606	0	0	0	0	3,265	82,825	92,825	105,272
Ending Fund Balance June 30	34	15,955	63,606	0	0	0	0	3,265	82,825	82,825	92,825

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

City Name: KIRKVILLE

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
2/24/2014

City of **KIRKVILLE** , Iowa

The City Council will conduct a public hearing on the proposed Budget at City Hall
on 3/10/2014 at 7:00 p.m.
(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 \$ 11.52106
The estimated tax levy rate per \$1000 valuation on Agricultural land is \$ 3.00375

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

641 938 2458
phone number

Jane Underwood, City Clerk
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	21,877	21,860	23,687
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	3	21,877	21,860	23,687
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	0	0	0
Other City Taxes	6	19,072	20,092	17,269
Licenses & Permits	7	225	135	215
Use of Money and Property	8	200	250	171
Intergovernmental	9	12,509	16,120	12,125
Charges for Fees & Service	10	11,000	11,000	12,225
Special Assessments	11	0	0	3,881
Miscellaneous	12	3,500	0	0
Other Financing Sources	13	0	0	0
Total Revenues and Other Sources	14	68,383	69,457	69,573
Expenditures & Other Financing Uses				
Public Safety	15	0	2,000	0
Public Works	16	25,502	36,083	29,414
Health and Social Services	17	0	0	0
Culture and Recreation	18	7,000	5,000	10,357
Community and Economic Development	19	0	0	0
General Government	20	24,881	25,374	31,525
Debt Service	21	0	0	0
Capital Projects	22	0	0	0
Total Government Activities Expenditures	23	57,383	68,457	71,296
Business Type / Enterprises	24	11,000	11,000	10,724
Total ALL Expenditures	25	68,383	79,457	82,020
Transfers Out	26	0	0	0
Total ALL Expenditures/Transfers Out	27	68,383	79,457	82,020
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	28	0	-10,000	-12,447
Beginning Fund Balance July 1	29	82,825	92,825	105,272
Ending Fund Balance June 30	30	82,825	82,825	92,825