

81-765

Adoption of Budget and Certification of City Taxes

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

The City of: Nemaha County Name: SAC Date Budget Adopted: 03/05/13
(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.

	712-272-4596 <i>Telephone Number</i>	_____ <i>Signature</i>		
County Auditor Date Stamp	January 1, 2012 Property Valuations			
	Regular 2a	With Gas & Electric 2b	Without Gas & Electric 2b	Last Official Census
	Debt Service Value 3a	2,362,997 3b	2,276,910	85
	Ag Land 4a	40,623		

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	18,672	17,992	7.90183
-384 Non-Voted Other Permissible Levies					
12(8)	0.67500	Contract for use of Bridge		0	0.00000
12(10)	0.95000	Opr & Maint publicly owned Transit		0	0.00000
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center		0	0.00000
12(12)	0.13500	Opr & Maint of City owned Civic Center		0	0.00000
12(13)	0.06750	Planning a Sanitary Disposal Project		0	0.00000
12(14)	0.27000	Aviation Authority (under sec.330A.15)		0	0.00000
12(16)	0.06750	Levee Impr. fund in special charter city		0	0.00000
12(18)	Amt Nec	Liability, property & self insurance costs		0	0.00000
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.		0	0.00000
-384 Voted Other Permissible Levies					
12(1)	0.13500	Instrumental/Vocal Music Groups		0	0.00000
12(2)	0.81000	Memorial Building		0	0.00000
12(3)	0.13500	Symphony Orchestra		0	0.00000
12(4)	0.27000	Cultural & Scientific Facilities		0	0.00000
12(5)	As Voted	County Bridge		0	0.00000
12(6)	1.35000	Missi or Missouri River Bridge Const.		0	0.00000
12(9)	0.03375	Aid to a Transit Company		0	0.00000
12(17)	0.20500	Maintain Institution received by gift/devise		0	0.00000
12(19)	1.00000	City Emergency Medical District		0	0.00000
12(21)	0.27000	Support Public Library		0	0.00000
28E.22	1.50000	Unified Law Enforcement		0	0.00000
Total General Fund Regular Levies (5 thru 24)			18,672	17,992	
384.1	3.00375	Ag Land	0	0	0.00000
Total General Fund Tax Levies (25 + 26)			18,672	17,992	Do Not Add
Special Revenue Levies					
384.8	0.27000	Emergency (if general fund at levy limit)	0	0	0.00000
384.6	Amt Nec	Police & Fire Retirement		0	0.00000
	Amt Nec	FICA & IPERS (if general fund at levy limit)		0	0.00000
Rules	Amt Nec	Other Employee Benefits		0	0.00000
Total Employee Benefit Levies (29,30,31)			0	0	0.00000
Sub Total Special Revenue Levies (28+32)			0	0	
Valuation					
386	As Req	<u>With Gas & Elec</u>	<u>Without Gas & Elec</u>		
	SSMID 1 (A)	(B)		0	0.00000
	SSMID 2 (A)	(B)		0	0.00000
	SSMID 3 (A)	(B)		0	0.00000
	SSMID 4 (A)	(B)		0	0.00000
	SSMID 5 (A)	(B)		0	0.00000
	SSMID 6 (A)	(B)		0	0.00000
	SSMID 7 (A)	(B)		0	0.00000
Total SSMID			0	0	Do Not Add
Total Special Revenue Levies			0	0	
384.4	Amt Nec	Debt Service Levy 76.10(6)	0	0	0.00000
384.7	0.67500	Capital Projects (Capital Improv. Reserve)		0	0.00000
Total Property Taxes (27+39+40+41)			18,672	17,992	7.90183

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 **Nemaha**

		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 2012										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	44,057	0					44,057		44,057
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	37,027	0					37,027		37,027
Actual Expenditures Except End Bal (pg 12, line 259) *	3	44,018	0					44,018		44,018
Ending Fund Balance June 30 (pg 12, line 270) *	4	37,066	0	0	0	0	0	37,066	0	37,066
(2)										
** Re-Estimated FY 2013										
Beginning Fund Balance	5	37,066	0	0	0	0	0	37,066	0	37,066
Re-Est Revenues	6	30,450	6,500	0	0	0	0	36,950	0	36,950
Re-Est Expenditures	7	15,360	1,850	0	0	0	0	17,210	0	17,210
Ending Fund Balance	8	52,156	4,650	0	0	0	0	56,806	0	56,806
(3)										
** Budget FY 2014										
Beginning Fund Balance	9	52,156	4,650	0	0	0	0	56,806	0	56,806
Revenues	10	30,322	6,500	0	0	0	0	36,822	0	36,822
Expenditures	11	18,250	0	0	0	0	0	18,250	0	18,250
Ending Fund Balance	12	64,228	11,150	0	0	0	0	75,378	0	75,378

* 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.

CITY OF Nemaha

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 total below will reflect the total amount of Emergency Management Commission support provided by the City.

	Request with Utility Replacement (A)	Property Taxes Levied (B)
1 Portion of General Fund Levy Used for Emerg. Mgmt. Comm.	0	0
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 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	1,000							1,000	925	925
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5								0	0	0
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	925	925
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12								0	0	0
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	1,900							1,900	1,850	1,703
Traffic Control and Safety	15								0	0	0
Snow Removal	16								0	0	0
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	2,000							2,000	2,000	1,918
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	3,900	0	0			0		3,900	3,850	3,621
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	150							150	135	270
Museum, Band and Theater	32	300							300	300	224
Parks	33	500							500	200	184
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	950	0	0			0		950	635	678

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		1,000							1,000	800	14,070
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		1,000	0	0			0		1,000	800	14,070
GENERAL GOVERNMENT												
Mayor, Council, & City Manager	46		1,800							1,800	1,800	1,765
Clerk, Treasurer, & Finance Adm.	47		3,700							3,700	3,800	3,576
Elections	48		800							800	700	698
Legal Services & City Attorney	49		1,500							1,500	1,000	473
City Hall & General Buildings	50		3,000							3,000	3,100	3,047
Tort Liability	51									0	0	0
Other General Government	52		600							600	600	584
TOTAL (lines 46 - 52)	53		11,400	0	0			0		11,400	11,000	10,143
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 <i>(lines 11+22+30+38+45+53+54+57)</i>	58		18,250	0	0	0	0	0		18,250	17,210	29,437
BUSINESS TYPE ACTIVITIES												
Proprietary: Enterprise & Budgeted ISF												
Water Utility	59									0	0	0
Sewer Utility	60									0	0	14,581
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	0	14,581
TOTAL ALL EXPENDITURES (lines 58+74)	74		18,250	0	0	0	0	0	0	18,250	17,210	44,018
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+78)	78		18,250	0	0	0	0	0	0	18,250	17,210	44,018
Ending Fund Balance June 30	79		64,228	11,150	0	0	0	0	0	75,378	56,806	37,066

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											
Taxes Levied on Property	1	17,992	0		0	0			17,992	19,000	18,672
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	17,992	0		0	0			17,992	19,000	18,672
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	680	0		0	0			680	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	6,200							6,200	6,100	6,091
Subtotal - Other City Taxes (lines 6 thru 12)	13	6,880	0		0	0			6,880	6,100	6,091
Licenses & Permits	14	200							200	200	165
Use of Money & Property	15	50							50	50	21
Intergovernmental:											
Federal Grants & Reimbursements	16	700							700	600	530
Road Use Taxes	17		6,500						6,500	6,500	6,471
Other State Grants & Reimbursements	18	2,000							2,000	2,000	1,909
Local Grants & Reimbursements	19	2,000							2,000	2,000	2,710
Subtotal - Intergovernmental (lines 16 thru 19)	20	4,700	6,500	0	0	0		0	11,200	11,100	11,620
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								0	0	0
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	0	0	0	0
Special Assessments	35								0	0	0
Miscellaneous	36	500							500	500	458
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, & 42)	43	30,322	6,500	0	0	0	0	0	36,822	36,950	37,027
Beginning Fund Balance July 1	44	52,156	4,650	0	0	0	0	0	56,806	37,066	44,057
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	82,478	11,150	0	0	0	0	0	93,628	74,016	81,084

CITY OF

Nemaha

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	17,992	0		0	0			17,992	19,000	18,672
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	17,992	0		0	0			17,992	19,000	18,672
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	6,880	0		0	0			6,880	6,100	6,091
Licenses & Permits	7	200	0					0	200	200	165
Use of Money and Property	8	50	0	0	0	0	0	0	50	50	21
Intergovernmental	9	4,700	6,500	0	0	0		0	11,200	11,100	11,620
Charges for Fees & Service	10	0	0		0	0	0	0	0	0	0
Special Assessments	11	0	0		0	0			0	0	0
Miscellaneous	12	500	0		0	0	0	0	500	500	458
Sub-Total Revenues	13	30,322	6,500	0	0	0	0	0	36,822	36,950	37,027
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
Proceeds of Capital Asset Sales	16	0	0		0	0	0	0	0	0	0
Total Revenues and Other Sources	17	30,322	6,500	0	0	0	0	0	36,822	36,950	37,027
Expenditures & Other Financing Uses											
Public Safety	18	1,000	0	0			0		1,000	925	925
Public Works	19	3,900	0	0			0		3,900	3,850	3,621
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	950	0	0			0		950	635	678
Community and Economic Development	22	1,000	0	0			0		1,000	800	14,070
General Government	23	11,400	0	0			0		11,400	11,000	10,143
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	18,250	0	0	0	0	0	0	18,250	17,210	29,437
Business Type Proprietary: Enterprise & ISF	27							0	0	0	14,581
Total Gov & Bus Type Expenditures	28	18,250	0	0	0	0	0	0	18,250	17,210	44,018
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	18,250	0	0	0	0	0	0	18,250	17,210	44,018
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	12,072	6,500	0	0	0	0	0	18,572	19,740	-6,991
Beginning Fund Balance July 1	33	52,156	4,650	0	0	0	0	0	56,806	37,066	44,057
Ending Fund Balance June 30	34	64,228	11,150	0	0	0	0	0	75,378	56,806	37,066

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

City Name: Nemaha

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						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

