

# 81-765

## Adoption of Budget and Certification of City Taxes

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

The City of: Nemaha County Name: SAC Date Budget Adopted: 3/4/2014  
(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.

712-636-4521  
Telephone Number

Signature

County Auditor Date Stamp

### January 1, 2013 Property Valuations

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	2a <u>2,320,201</u>	2b <u>2,235,598</u>	85
<b>DEBT SERVICE</b>	3a <u>2,320,201</u>	3b <u>2,235,598</u>	
Ag Land	4a <u>44,433</u>		

### 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	5 18,767	18,083	43 8.08852
(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
<b>Total General Fund Regular Levies (5 thru 24)</b>			25 18,767	18,083	
384.1	3.00375	Ag Land	26 0	0	63 0
<b>Total General Fund Tax Levies (25 + 26)</b>			27 18,767	18,083	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	
	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
<b>Total Employee Benefit Levies (29,30,31)</b>			32 0	0	65 0.00000
<b>Sub Total Special Revenue Levies (28+32)</b>			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	
<b>Total SSMID</b>			38 0	0	Do Not Add
<b>Total Special Revenue Levies</b>			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
<b>Total Property Taxes (27+39+40+41)</b>			42 18,767	18,083	72 8.08852

**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 **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)
<b>(1)</b>										
<b>*Annual Report FY 2013</b>										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	37,066						37,066		37,066
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	38,759	8,031					46,790		46,790
Actual Expenditures Except End Bal (pg 12, line 259) *	3	51,352	1,739					53,091		53,091
Ending Fund Balance June 30 (pg 12, line 261) *	4	24,473	6,292	0	0	0	0	30,765	0	30,765
<b>(2)</b>										
<b>** Re-Estimated FY 2014</b>										
Beginning Fund Balance	5	24,473	6,292	0	0	0	0	30,765	0	30,765
Re-Est Revenues	6	38,151	8,300	0	0	0	0	46,451	0	46,451
Re-Est Expenditures	7	23,401	1,800	0	0	0	0	25,201	0	25,201
Ending Fund Balance	8	39,223	12,792	0	0	0	0	52,015	0	52,015
<b>(3)</b>										
<b>** Budget FY 2015</b>										
Beginning Fund Balance	9	39,223	12,792	0	0	0	0	52,015	0	52,015
Revenues	10	29,546	6,800	0	0	0	0	36,346	0	36,346
Expenditures	11	26,850	0	0	0	0	0	26,850	0	26,850
Ending Fund Balance	12	41,919	19,592	0	0	0	0	61,511	0	61,511

\* 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		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)
<b>PUBLIC SAFETY</b>											
Police Department/Crime Prevention	1	1,000							1,000	951	951
Jail	2								0	0	0
Emergency Management	3	8,000							8,000	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	9,000	0	0			0		9,000	951	951
<b>PUBLIC WORKS</b>											
Roads, Bridges, & Sidewalks	12								0	0	0
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	1,900							1,900	1,800	1,739
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 <i>(if not Enterprise)</i>	19								0	0	0
Garbage <i>(if not Enterprise)</i>	20	2,000							2,000	1,900	1,870
Other Public Works	21								0	50	28
TOTAL (lines 12 - 21)	22	3,900	0	0			0		3,900	3,750	3,637
<b>HEALTH &amp; SOCIAL SERVICES</b>											
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
<b>CULTURE &amp; RECREATION</b>											
Library Services	31	150							150	150	135
Museum, Band and Theater	32	800							800	800	724
Parks	33	200							200	0	0
Recreation	34	200							200	6,000	7,941
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	1,350	0	0			0		1,350	6,950	8,800

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)
<b>COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>											
Community Beautification	39	1,000						1,000	1,200	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	
<b>TOTAL (lines 39 - 44)</b>	44										
	45	1,000	0	0			0	1,000	1,200	0	
<b>GENERAL GOVERNMENT</b>											
Mayor, Council, & City Manager	46	2,000						2,000	2,000	1,827	
Clerk, Treasurer, & Finance Adm.	47	3,700						3,700	3,700	3,609	
Elections	48	700						700	0	0	
Legal Services & City Attorney	49	2,500						2,500	3,000	3,833	
City Hall & General Buildings	50	2,000						2,000	3,000	6,161	
Tort Liability	51							0	0	0	
Other General Government	52	700						700	650	610	
<b>TOTAL (lines 46 - 52)</b>	53	11,600	0	0			0	11,600	12,350	16,040	
<b>DEBT SERVICE</b>	54							0	0	0	
Gov Capital Projects	55							0	0	0	
TIF Capital Projects	56							0	0	0	
<b>TOTAL CAPITAL PROJECTS</b>	57	0	0	0			0	0	0	0	
<b>TOTAL Government Activities Expenditures</b>											
(lines 11+22+30+38+45+53+54+57)	58	26,850	0	0	0	0	0	26,850	25,201	29,428	
<b>BUSINESS TYPE ACTIVITIES</b>											
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>											
Water Utility	59							0	0	0	
Sewer Utility	60							0	0	23,663	
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	
<b>TOTAL Business Type Expenditures (lines 59 - 73)</b>	73						0	0	0	23,663	
<b>TOTAL ALL EXPENDITURES (lines 58+74)</b>	74	26,850	0	0	0	0	0	26,850	25,201	53,091	
Regular Transfers Out	75							0	0	0	
Internal TIF Loan / Repayment Transfers Out	76							0	0	0	
<b>Total ALL Transfers Out</b>	77	0	0	0	0	0	0	0	0	0	
<b>Total Expenditures &amp; Fund Transfers Out (lines 75+76)</b>	78	26,850	0	0	0	0	0	26,850	25,201	53,091	
<b>Ending Fund Balance June 30</b>	79	41,919	19,592	0	0	0	0	61,511	52,015	30,765	

\* 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)
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>											
Taxes Levied on Property	1	18,083	0		0	0			18,083	18,766	19,713
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	18,083	0		0	0			18,083	18,766	19,713
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	684	0		0	0			684	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	6,800							6,800	7,000	6,714
Subtotal - Other City Taxes (lines 6 thru 12)	13	7,484	0		0	0			7,484	7,000	6,714
Licenses & Permits	14	100							100	100	95
Use of Money & Property	15	10							10	10	7
Intergovernmental:											
Federal Grants & Reimbursements	16	700							700	0	0
Road Use Taxes	17		6,800						6,800	6,800	6,533
Other State Grants & Reimbursements	18	669	0	0	0	0		0	669	2,000	1,983
Local Grants & Reimbursements	19	2,000							2,000	1,775	1,730
Subtotal - Intergovernmental (lines 16 thru 19)	20	3,369	6,800	0	0	0		0	10,169	10,575	10,246
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	10,000	10,015
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	29,546	6,800	0	0	0	0	0	36,346	46,451	46,790
Beginning Fund Balance July 1	44	39,223	12,792	0	0	0	0	0	52,015	30,765	37,066
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	68,769	19,592	0	0	0	0	0	88,361	77,216	83,856

CITY OF

Nemaha

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)
<b>Revenues &amp; Other Financing Sources</b>											
Taxes Levied on Property	1	18,083	0		0	0			18,083	18,766	19,713
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	18,083	0		0	0			18,083	18,766	19,713
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	7,484	0		0	0			7,484	7,000	6,714
Licenses & Permits	7	100	0					0	100	100	95
Use of Money and Property	8	10	0	0	0	0	0	0	10	10	7
Intergovernmental	9	3,369	6,800	0	0	0		0	10,169	10,575	10,246
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	10,000	10,015
Sub-Total Revenues	13	29,546	6,800	0	0	0	0	0	36,346	46,451	46,790
<b>Other Financing Sources:</b>											
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	29,546	6,800	0	0	0	0	0	36,346	46,451	46,790
<b>Expenditures &amp; Other Financing Uses</b>											
Public Safety	18	9,000	0	0			0		9,000	951	951
Public Works	19	3,900	0	0			0		3,900	3,750	3,637
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	1,350	0	0			0		1,350	6,950	8,800
Community and Economic Development	22	1,000	0	0			0		1,000	1,200	0
General Government	23	11,600	0	0			0		11,600	12,350	16,040
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	26,850	0	0	0	0	0	0	26,850	25,201	29,428
Business Type Proprietary: Enterprise & ISF	27							0	0	0	23,663
Total Gov & Bus Type Expenditures	28	26,850	0	0	0	0	0	0	26,850	25,201	53,091
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	26,850	0	0	0	0	0	0	26,850	25,201	53,091
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	2,696	6,800	0	0	0	0	0	9,496	21,250	-6,301
Beginning Fund Balance July 1	33	39,223	12,792	0	0	0	0	0	52,015	30,765	37,066
Ending Fund Balance June 30	34	41,919	19,592	0	0	0	0	0	61,511	52,015	30,765

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

City Name: Nemaha

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

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

Fiscal Year  
2015

City Name: Nemaha

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
				0	0	0	0	0	0







