

02-008

Adoption of Budget and Certification of City Taxes

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

The City of: Nodaway County Name: ADAMS Date Budget Adopted: 02/18/13
(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.

712-621-0717 Telephone Number		Signature	
County Auditor Date Stamp		January 1, 2012 Property Valuations	
		With Gas & Electric	Without Gas & Electric
Regular	2a	1,572,901	1,506,825
Debt Service Value	3a	1,572,901	1,506,825
Ag Land	4a	147,823	
		Last Official Census	
		114	

				TAXES LEVIED		
Code	Dollar	Purpose	(A)	(B)	(C)	
Sec.	Limit		Request with Utility Replacement	Property Taxes Levied	Rate	
384.1	8.10000	Regular General levy	5 12,740	12,205	43 8.10000	
-384		Non-Voted Other Permissible Levies				
12(8)	0.67500	Contract for use of Bridge	6	0	44 0.00000	
12(10)	0.95000	Opr & Maint publicly owned Transit	7	0	45 0.00000	
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center	8	0	46 0.00000	
12(12)	0.13500	Opr & Maint of City owned Civic Center	9	0	47 0.00000	
12(13)	0.06750	Planning a Sanitary Disposal Project	10	0	48 0.00000	
12(14)	0.27000	Aviation Authority (under sec.330A.15)	11	0	49 0.00000	
12(16)	0.06750	Levee Impr. fund in special charter city	13	0	51 0.00000	
12(18)	Amt Nec	Liability, property & self insurance costs	14 4,000	3,832	52 2.54307	
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462	0	465 0.00000	
-384		Voted Other Permissible Levies				
12(1)	0.13500	Instrumental/Vocal Music Groups	15	0	53 0.00000	
12(2)	0.81000	Memorial Building	16	0	54 0.00000	
12(3)	0.13500	Symphony Orchestra	17	0	55 0.00000	
12(4)	0.27000	Cultural & Scientific Facilities	18	0	56 0.00000	
12(5)	As Voted	County Bridge	19	0	57 0.00000	
12(6)	1.35000	Missi or Missouri River Bridge Const.	20	0	58 0.00000	
12(9)	0.03375	Aid to a Transit Company	21	0	59 0.00000	
12(17)	0.20500	Maintain Institution received by gift/devise	22	0	60 0.00000	
12(19)	1.00000	City Emergency Medical District	463	0	466 0.00000	
12(21)	0.27000	Support Public Library	23	0	61 0.00000	
28E.22	1.50000	Unified Law Enforcement	24	0	62 0.00000	
Total General Fund Regular Levies (5 thru 24)			25 16,740	16,037		
384.1	3.00375	Ag Land	26 444	444	63 3.00375	
Total General Fund Tax Levies (25 + 26)			27 17,184	16,481	Do Not Add	
Special Revenue Levies						
384.8	0.27000	Emergency (if general fund at levy limit)	28 0	0	64 0.00000	
384.6	Amt Nec	Police & Fire Retirement	29	0	0.00000	
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30 1,000	958	0.63577	
Rules	Amt Nec	Other Employee Benefits	31	0	0.00000	
Total Employee Benefit Levies (29,30,31)			32 1,000	958	65 0.63577	
Sub Total Special Revenue Levies (28+32)			33 1,000	958		
Valuation						
386	As Req	With Gas & Elec	Without Gas & Elec			
	SSMID 1 (A)	(B)		34 0	66 0.00000	
	SSMID 2 (A)	(B)		35 0	67 0.00000	
	SSMID 3 (A)	(B)		36 0	68 0.00000	
	SSMID 4 (A)	(B)		37 0	69 0.00000	
	SSMID 5 (A)	(B)		555 0	565 0.00000	
	SSMID 6 (A)	(B)		556 0	566 0.00000	
	SSMID 7 (A)	(B)		1177 0	### 0.00000	
Total SSMID			38 0	0	Do Not Add	
Total Special Revenue Levies			39 1,000	958		
384.4	Amt Nec	Debt Service Levy 76.10(6)	40 0	0	70 0.00000	
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41	0	71 0.00000	
Total Property Taxes (27+39+40+41)			42 18,184	17,439	72 11.27884	

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 **Nodaway**

		General	Special Rev	TIF	Debt Serv	Capt Proj	Permanent	Total	Proprietary	Grand
		(A)	(B)	Special Rev	(D)	(E)	(G)	Government	(I)	Total
(1)										
*Annual Report FY 2012										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	10,408	18,469					28,877		28,877
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	30,446	16,183				9,898	56,527		56,527
Actual Expenditures Except End Bal (pg 12, line 259) *	3	31,908	10,546					42,454		42,454
Ending Fund Balance June 30 (pg 12, line 270) *	4	8,946	24,106	0	0	0	9,898	42,950	0	42,950
(2)		General	Spec Rev	TIF	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Re-Estimated FY 2013										
Beginning Fund Balance	5	8,946	24,106	0	0	0	9,898	42,950	0	42,950
Re-Est Revenues	6	32,726	21,000	0	0	0	0	53,726	0	53,726
Re-Est Expenditures	7	26,700	16,016	0	0	0	0	42,716	0	42,716
Ending Fund Balance	8	14,972	29,090	0	0	0	9,898	53,960	0	53,960
(3)		General	Spec Rev	TIF	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2014										
Beginning Fund Balance	9	14,972	29,090	0	0	0	9,898	53,960	0	53,960
Revenues	10	17,184	25,200	0	0	0	3,000	45,384	0	45,384
Expenditures	11	26,300	19,000	0	0	0	0	45,300	0	45,300
Ending Fund Balance	12	5,856	35,290	0	0	0	12,898	54,044	0	54,044

* 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 Nodaway

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								0	0	0
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	3,000							3,000	3,000	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	3,000	0	0			0		3,000	3,000	0
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12		5,000						5,000	10,716	5,103
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		5,500						5,500	2,500	5,644
Traffic Control and Safety	15								0	0	0
Snow Removal	16		1,500						1,500	800	1,390
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	10,000							10,000	9,000	9,901
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	10,000	12,000	0			0		22,000	23,016	22,038
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								0	0	0
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	0	0			0		0	0	0

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									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		1,000							1,000	3,000	1,019
Clerk, Treasurer, & Finance Adm.	47		2,000	3,000						5,000	3,000	4,731
Elections	48		300							300	200	412
Legal Services & City Attorney	49		1,000	1,500						2,500	2,000	2,092
City Hall & General Buildings	50		3,000	2,500						5,500	2,500	5,967
Tort Liability	51		6,000							6,000	6,000	6,195
Other General Government	52									0	0	0
TOTAL (lines 46 - 52)	53		13,300	7,000	0			0		20,300	16,700	20,416
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		26,300	19,000	0	0	0	0		45,300	42,716	42,454
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									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	0
TOTAL ALL EXPENDITURES (lines 58+74)	74		26,300	19,000	0	0	0	0	0	45,300	42,716	42,454
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		26,300	19,000	0	0	0	0	0	45,300	42,716	42,454
Ending Fund Balance June 30	79		5,856	35,290	0	0	0	12,898	0	54,044	53,960	42,950

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	16,481	958		0	0			17,439	16,977	18,747
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	16,481	958		0	0			17,439	16,977	18,747
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	703	42		0	0			745	749	615
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		8,200						8,200	11,500	8,215
Subtotal - Other City Taxes (lines 6 thru 12)	13	703	8,242		0	0			8,945	12,249	8,830
Licenses & Permits	14								0	0	3,196
Use of Money & Property	15								0	0	0
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		8,000						8,000	8,500	7,968
Other State Grants & Reimbursements	18								0	0	0
Local Grants & Reimbursements	19								0	3,000	0
Subtotal - Intergovernmental (lines 16 thru 19)	20	0	8,000	0	0	0		0	8,000	11,500	7,968
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		8,000						8,000	13,000	7,888
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	8,000		0	0	0	0	8,000	13,000	7,888
Special Assessments	35								0	0	0
Miscellaneous	36						3,000		3,000	0	9,898
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	17,184	25,200	0	0	0	3,000	0	45,384	53,726	56,527
Beginning Fund Balance July 1	44	14,972	29,090	0	0	0	9,898	0	53,960	42,950	28,877
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	32,156	54,290	0	0	0	12,898	0	99,344	96,676	85,404

CITY OF Nodaway
ADOPTED BUDGET SUMMARY
YEAR ENDED JUNE 30, 2014

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 2014	(K) RE-ESTIMATED 2013	(L) ACTUAL 2012
Revenues & Other Financing Sources											
Taxes Levied on Property	1	16,481	958		0	0			17,439	16,977	18,747
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	16,481	958		0	0			17,439	16,977	18,747
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	703	8,242		0	0			8,945	12,249	8,830
Licenses & Permits	7	0	0					0	0	0	3,196
Use of Money and Property	8	0	0	0	0	0	0	0	0	0	0
Intergovernmental	9	0	8,000	0	0	0		0	8,000	11,500	7,968
Charges for Fees & Service	10	0	8,000		0	0	0	0	8,000	13,000	7,888
Special Assessments	11	0	0		0	0			0	0	0
Miscellaneous	12	0	0		0	0	3,000	0	3,000	0	9,898
Sub-Total Revenues	13	17,184	25,200	0	0	0	3,000	0	45,384	53,726	56,527
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	0
Proceeds of Capital Asset Sales	16	0	0	0	0	0	0	0	0	0	0
Total Revenues and Other Sources	17	17,184	25,200	0	0	0	3,000	0	45,384	53,726	56,527
Expenditures & Other Financing Uses											
Public Safety	18	3,000	0	0			0		3,000	3,000	0
Public Works	19	10,000	12,000	0			0		22,000	23,016	22,038
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	0	0	0			0		0	0	0
Community and Economic Development	22	0	0	0			0		0	0	0
General Government	23	13,300	7,000	0			0		20,300	16,700	20,416
Debt Service	24	0	0	0	0		0		0	0	0
Capital Projects	25	0	0	0		0	0		0	0	0
Total Government Activities Expenditures	26	26,300	19,000	0	0	0	0		45,300	42,716	42,454
Business Type Proprietary: Enterprise & ISF	27							0	0	0	0
Total Gov & Bus Type Expenditures	28	26,300	19,000	0	0	0	0	0	45,300	42,716	42,454
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	26,300	19,000	0	0	0	0	0	45,300	42,716	42,454
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31										
	32	-9,116	6,200	0	0	0	3,000	0	84	11,010	14,073
Beginning Fund Balance July 1	33	14,972	29,090	0	0	0	9,898	0	53,960	42,950	28,877
Ending Fund Balance June 30	34	5,856	35,290	0	0	0	12,898	0	54,044	53,960	42,950

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

City Name: Nodaway

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

