

64-604

Adoption of Budget and Certification of City Taxes

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

The City of: Clemons County Name: MARSHALL Date Budget Adopted: 03/13/13
(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.

641-477-8070

Telephone Number

Signature

County Auditor Date Stamp

January 1, 2012 Property Valuations

Last Official Census

Regular	2a	With Gas & Electric	2b	Without Gas & Electric	148
Debt Service Value	3a	2,040,811	3b	1,914,887	
Ag Land	4a	75,284			

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	16,531	15,511	8.10000
-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	3,850	3,612	1.88650
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)			20,381	19,123	
384.1	3.00375	Ag Land	202	202	2.68317
Total General Fund Tax Levies (25 + 26)			20,583	19,325	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	With Gas & Elec	Without Gas & Elec		
	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	0.00000
384.7	0.67500	Capital Projects (Capital Improv. Reserve)		0	0.00000
Total Property Taxes (27+39+40+41)			20,583	19,325	9.98650

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 **Clemons**

		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	45,637	41,303					86,940	55,042	141,982	
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	60,717	10,558					71,275	44,032	115,307	
Actual Expenditures Except End Bal (pg 12, line 259) *	3	68,859	6,999					75,858	38,735	114,593	
Ending Fund Balance June 30 (pg 12, line 270) *	4	37,495	44,862	0	0	0	0	82,357	60,339	142,696	
(2)											
** Re-Estimated FY 2013											
Beginning Fund Balance	5	37,495	44,862	0	0	0	0	82,357	60,339	142,696	
Re-Est Revenues	6	61,870	13,900	0	0	0	0	75,770	48,645	124,415	
Re-Est Expenditures	7	72,507	13,821	0	0	0	0	86,328	52,554	138,882	
Ending Fund Balance	8	26,858	44,941	0	0	0	0	71,799	56,430	128,229	
(3)											
** Budget FY 2014											
Beginning Fund Balance	9	26,858	44,941	0	0	0	0	71,799	56,430	128,229	
Revenues	10	61,613	14,370	0	0	0	0	75,983	51,280	127,263	
Expenditures	11	58,164	14,017	0	0	0	0	72,181	50,518	122,699	
Ending Fund Balance	12	30,307	45,294	0	0	0	0	75,601	57,192	132,793	

* 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.

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	3,520							3,520	3,520	3,520
Jail	2								0	0	0
Emergency Management	3	400							400	385	351
Flood Control	4								0	0	0
Fire Department	5	23,350							23,350	23,350	19,923
Ambulance	6	3,500							3,500	3,500	1,762
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	0	0
Animal Control	9	100							100	100	0
Other Public Safety	10	3,369							3,369	3,357	3,025
TOTAL (lines 1 - 10)	11	34,239	0	0			0		34,239	34,212	28,581
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12		3,500						3,500	5,000	455
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		3,500						3,500	3,500	3,104
Traffic Control and Safety	15								0	0	0
Snow Removal	16		1,500						1,500	1,500	1,440
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		4,801						4,801	3,125	2,000
TOTAL (lines 12 - 21)	22	0	13,301	0			0		13,301	13,125	6,999
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	75							75	75	75
Museum, Band and Theater	32								0	0	0
Parks	33	400							400	13,415	14,731
Recreation	34								0	0	0
Cemetery	35	50							50	50	50
Community Center, Zoo, & Marina	36	2,800							2,800	3,900	8,394
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	3,325	0	0			0		3,325	17,440	23,250

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			0		0	0	0
GENERAL GOVERNMENT												
Mayor, Council, & City Manager	46		3,625							3,625	3,205	2,600
Clerk, Treasurer, & Finance Adm.	47		5,575							5,575	4,230	4,534
Elections	48		1,000							1,000	0	864
Legal Services & City Attorney	49		3,000							3,000	5,000	3,588
City Hall & General Buildings	50		4,200							4,200	5,470	5,442
Tort Liability	51		3,200	716						3,916	3,646	0
Other General Government	52									0	0	0
TOTAL (lines 46 - 52)	53		20,600	716	0			0		21,316	21,551	17,028
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		58,164	14,017	0	0	0	0		72,181	86,328	75,858
BUSINESS TYPE ACTIVITIES Proprietary: Enterprise & Budgeted ISF												
Water Utility	59								26,572	26,572	30,379	23,636
Sewer Utility	60								23,946	23,946	22,175	15,099
Electric Utility	61								0	0	0	0
Gas Utility	62								0	0	0	0
Airport	63								0	0	0	0
Landfill/Garbage	64								0	0	0	0
Transit	65								0	0	0	0
Cable TV, Internet & Telephone	66								0	0	0	0
Housing Authority	67								0	0	0	0
Storm Water Utility	68								0	0	0	0
Other Business Type (city hosp., ISF, parking, etc.)	69								0	0	0	0
Enterprise DEBT SERVICE	70								0	0	0	0
Enterprise CAPITAL PROJECTS	71								0	0	0	0
Enterprise TIF CAPITAL PROJECTS	72								0	0	0	0
TOTAL Business Type Expenditures (lines 59 - 73)	73								50,518	50,518	52,554	38,735
TOTAL ALL EXPENDITURES (lines 58+74)	74		58,164	14,017	0	0	0	0	50,518	122,699	138,882	114,593
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		58,164	14,017	0	0	0	0	50,518	122,699	138,882	114,593
Ending Fund Balance June 30	79		30,307	45,294	0	0	0	0	57,192	132,793	128,229	142,696

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	19,325	0		0	0			19,325	20,119	20,908
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	19,325	0		0	0			19,325	20,119	20,908
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	1,258	0		0	0			1,258	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	13,600							13,600	13,600	14,660
Subtotal - Other City Taxes (lines 6 thru 12)	13	14,858	0		0	0			14,858	13,600	14,660
Licenses & Permits	14								0	0	0
Use of Money & Property	15								0	696	516
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		14,370						14,370	13,900	10,270
Other State Grants & Reimbursements	18								0	0	0
Local Grants & Reimbursements	19	26,850							26,850	26,850	24,570
Subtotal - Intergovernmental (lines 16 thru 19)	20	26,850	14,370	0	0	0		0	41,220	40,750	34,840
Charges for Fees & Service:											
Water Utility	21							27,280	27,280	26,045	24,163
Sewer Utility	22							24,000	24,000	22,600	19,869
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		51,280	51,280	48,645	44,032
Special Assessments	35								0	0	0
Miscellaneous	36	580							580	605	351
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
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
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 42)	43	61,613	14,370	0	0	0	0	51,280	127,263	124,415	115,307
Beginning Fund Balance July 1	44	26,858	44,941	0	0	0	0	56,430	128,229	142,696	141,982
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	88,471	59,311	0	0	0	0	107,710	255,492	267,111	257,289

CITY OF Clemons
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	19,325	0		0	0			19,325	20,119	20,908
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	19,325	0		0	0			19,325	20,119	20,908
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	14,858	0		0	0			14,858	13,600	14,660
Licenses & Permits	7	0	0					0	0	0	0
Use of Money and Property	8	0	0	0	0	0	0	0	0	696	516
Intergovernmental	9	26,850	14,370	0	0	0		0	41,220	40,750	34,840
Charges for Fees & Service	10	0	0		0	0	0	51,280	51,280	48,645	44,032
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	580	0		0	0	0	0	580	605	351
Sub-Total Revenues	13	61,613	14,370	0	0	0	0	51,280	127,263	124,415	115,307
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	0
Total Revenues and Other Sources	17	61,613	14,370	0	0	0	0	51,280	127,263	124,415	115,307
Expenditures & Other Financing Uses											
Public Safety	18	34,239	0	0			0		34,239	34,212	28,581
Public Works	19	0	13,301	0			0		13,301	13,125	6,999
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	3,325	0	0			0		3,325	17,440	23,250
Community and Economic Development	22	0	0	0			0		0	0	0
General Government	23	20,600	716	0			0		21,316	21,551	17,028
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	58,164	14,017	0	0	0	0		72,181	86,328	75,858
Business Type Proprietary: Enterprise & ISF	27							50,518	50,518	52,554	38,735
Total Gov & Bus Type Expenditures	28	58,164	14,017	0	0	0	0	50,518	122,699	138,882	114,593
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	58,164	14,017	0	0	0	0	50,518	122,699	138,882	114,593
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31	3,449	353	0	0	0	0	762	4,564	-14,467	714
Beginning Fund Balance July 1	33	26,858	44,941	0	0	0	0	56,430	128,229	142,696	141,982
Ending Fund Balance June 30	34	30,307	45,294	0	0	0	0	57,192	132,793	128,229	142,696

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

City Name: Clemons

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

FILED

RECEIVED

64-604

APR 15 2014

APR 30 2014

MARSHALL COUNTY
AUDITOR & RECORDER

IOWA DEPT. OF
MANAGEMENT

BUDGET AMENDMENT AND CERTIFICATION RESOLUTION

To the Auditor of MARSHALL County, Iowa:

The City Council of Clemons in said County/Countries met on 4/9/2014, at the place and hour set in the notice, a copy of which accompanies this certificate and is certified as to publication. Upon taking up the proposed amendment, it was considered and taxpayers were heard for and against the amendment.

The Council, after hearing all taxpayers wishing to be heard and considering the statements made by them, gave final consideration to the proposed amendment(s) to the budget and modifications proposed at the hearing, if any, thereupon, the following resolution was introduced.

RESOLUTION No. 14-05

A RESOLUTION AMENDING THE CURRENT BUDGET FOR THE FISCAL YEAR ENDING JUNE 2014
(AS AMENDED LAST ON 3/13/13.)

Be it Resolved by the Council of the City of Clemons

Section 1. Following notice published 3/26/2014

and the public hearing held, 4/9/2014 the current budget (as previously amended) is amended as set out herein and in the detail by fund type and activity that supports this resolution which was considered at that hearing:

	Total Budget as certified or last amended	Current Amendment	Total Budget after Current Amendment
Revenues & Other Financing Sources			
Taxes Levied on Property 1	19,325	0	19,325
Less: Uncollected Property Taxes-Levy Year 2	0	0	0
Net Current Property Taxes 3	19,325	0	19,325
Delinquent Property Taxes 4	0	0	0
TIF Revenues 5	0	0	0
Other City Taxes 6	14,858	0	14,858
Licenses & Permits 7	0	0	0
Use of Money and Property 8	0	0	0
Intergovernmental 9	41,220	39,678	80,898
Charges for Services 10	51,280	4,000	55,280
Special Assessments 11	0	0	0
Miscellaneous 12	580	6,300	6,880
Other Financing Sources 13	0	39,000	39,000
Total Revenues and Other Sources 14	127,263	88,978	216,241
Expenditures & Other Financing Uses			
Public Safety 15	34,239	85,400	119,639
Public Works 16	13,301	17,000	30,301
Health and Social Services 17	0	0	0
Culture and Recreation 18	3,325	6,800	10,125
Community and Economic Development 19	0	0	0
General Government 20	21,316	1,000	22,316
Debt Service 21	0	0	0
Capital Projects 22	0	0	0
Total Government Activities Expenditures 23	72,181	110,200	182,381
Business Type / Enterprises 24	50,518	4,600	55,118
Total Gov Activities & Business Expenditures 25	122,699	114,800	237,499
Transfers Out 26	0	0	0
Total Expenditures/Transfers Out 27	122,699	114,800	237,499
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out Fiscal Year 28	4,564	-25,822	-21,258
29			
Beginning Fund Balance July 1 30	128,229	0	128,229
Ending Fund Balance June 30 31	132,793	-25,822	106,971

Passed this 9 day of April 2014

(Day) (Month/Year)

Jeri Welch

Signature

City Clerk/Finance Officer

Marlene Krough

Signature

Mayor