

93-893

Adoption of Budget and Certification of City Taxes

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

The City of: Humeston County Name: WAYNE Date Budget Adopted: 03/04/13
(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.

641-877-6841

Telephone Number

Signature

County Auditor Date Stamp

January 1, 2012 Property Valuations

Last Official Census

Regular	2a	With Gas & Electric	9,063,227	2b	Without Gas & Electric	8,800,567	494
Debt Service Value	3a		9,063,227	3b		8,800,567	
Ag Land	4a		37,334				

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	73,412	71,285	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	20,000	19,420	2.20672
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	494	480	0.05451
-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)			93,906	91,185	
384.1	3.00375	Ag Land	112	112	3.00375
Total General Fund Tax Levies (25 + 26)			94,018	91,297	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)	4,500	4,370	0.49651
Rules	Amt Nec	Other Employee Benefits	2,335	2,267	0.25763
Total Employee Benefit Levies (29,30,31)			6,835	6,637	0.75415
Sub Total Special Revenue Levies (28+32)			6,835	6,637	
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			6,835	6,637	
384.4	Amt Nec	Debt Service Levy 76.10(6)	25,470	24,732	2.81026
384.7	0.67500	Capital Projects (Capital Improv. Reserve)		0	0.00000
Total Property Taxes (27+39+40+41)			126,323	122,666	13.92564

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 **Humeston**

		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	54,014	23,861	0	0	0	24,123	101,998	133,818	235,816
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	204,032	89,353	0	25,470	0	450	319,305	250,387	569,692
Actual Expenditures Except End Bal (pg 12, line 259) *	3	172,989	103,539	0	25,470	0	0	301,998	252,300	554,298
Ending Fund Balance June 30 (pg 12, line 270) *	4	85,057	9,675	0	0	0	24,573	119,305	131,905	251,210
(2)		General	Spec Rev	TIF	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Re-Estimated FY 2013										
Beginning Fund Balance	5	85,057	9,675	0	0	0	24,573	119,305	131,905	251,210
Re-Est Revenues	6	168,696	90,255	0	25,470	0	985	285,406	233,165	518,571
Re-Est Expenditures	7	164,775	99,930	0	25,470	0	0	290,175	217,147	507,322
Ending Fund Balance	8	88,978	0	0	0	0	25,558	114,536	147,923	262,459
(3)		General	Spec Rev	TIF	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2014										
Beginning Fund Balance	9	88,978	0	0	0	0	25,558	114,536	147,923	262,459
Revenues	10	177,172	67,270	0	25,470	0	985	270,897	247,750	518,647
Expenditures	11	173,548	67,270	0	25,470	0	0	266,288	232,000	498,288
Ending Fund Balance	12	92,602	0	0	0	0	26,543	119,145	163,673	282,818

* 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 Humeston

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>	494	480
3 TOTAL FOR FISCAL YEAR 2014	494	480

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	9,996							9,996	9,996	9,996
Jail	2								0	0	0
Emergency Management	3	494							494	494	494
Flood Control	4								0	0	0
Fire Department	5	29,700	4,500						34,200	34,350	29,203
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	40,190	4,500	0			0		44,690	44,840	39,693
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	7,000	53,397						60,397	83,455	78,820
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	10,850	150						11,000	9,950	11,663
Traffic Control and Safety	15								0	0	0
Snow Removal	16	1,500	500						2,000	2,000	21
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								0	0	2,990
TOTAL (lines 12 - 21)	22	19,350	54,047	0			0		73,397	95,405	93,494
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	19,181	2,518						21,699	19,730	26,128
Museum, Band and Theater	32								0	500	1,217
Parks	33	14,795	3,205						18,000	25,500	25,660
Recreation	34	30,000							30,000	28,500	31,786
Cemetery	35	7,000	1,000						8,000	7,700	7,158
Community Center, Zoo, & Marina	36								0	0	0
Other Culture and Recreation	37	750							750	1,000	268
TOTAL (lines 31 - 37)	38	71,726	6,723	0			0		78,449	82,930	92,217

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2014

Fiscal Years

GOVERNMENT ACTIVITIES CONT.		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)
COMMUNITY & ECONOMIC DEVELOPMENT											
Community Beautification	39								0	0	0
Economic Development	40	1,482							1,482	1,482	1,482
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	1,482	0	0			0		1,482	1,482	1,482
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46	2,400							2,400	2,320	2,100
Clerk, Treasurer, & Finance Adm.	47	8,000	1,000						9,000	9,000	7,186
Elections	48								0	0	469
Legal Services & City Attorney	49	6,000							6,000	4,900	6,716
City Hall & General Buildings	50	6,000	1,000						7,000	6,225	6,339
Tort Liability	51								0	0	0
Other General Government	52	2,000							2,000	2,000	1,680
TOTAL (lines 46 - 52)	53	24,400	2,000	0			0		26,400	24,445	24,490
DEBT SERVICE											
Gov Capital Projects	55				25,470				0	0	0
TIF Capital Projects	56								0	0	0
TOTAL CAPITAL PROJECTS	57	0	0	0			0		0	0	0
TOTAL Government Activities Expenditures <i>(lines 11+22+30+38+45+53+54+57)</i>	58	157,148	67,270	0	25,470	0	0		249,888	274,572	276,846
BUSINESS TYPE ACTIVITIES											
Proprietary: Enterprise & Budgeted ISF											
Water Utility	59							110,000	110,000	99,500	119,427
Sewer Utility	60							70,000	70,000	66,000	77,414
Electric Utility	61							0	0	0	0
Gas Utility	62							0	0	0	0
Airport	63							0	0	0	0
Landfill/Garbage	64							52,000	52,000	50,850	55,273
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							232,000	232,000	216,350	252,114
TOTAL ALL EXPENDITURES (lines 58+74)	74	157,148	67,270	0	25,470	0	0	232,000	481,888	490,922	528,960
Regular Transfers Out	75	16,400							16,400	16,400	25,338
Internal TIF Loan / Repayment Transfers Out	76								0	0	0
Total ALL Transfers Out	77	16,400	0	0	0	0	0	0	16,400	16,400	25,338
Total Expenditures & Fund Transfers Out (lines 75+78)	78	173,548	67,270	0	25,470	0	0	232,000	498,288	507,322	554,298
Ending Fund Balance June 30	79	92,602	0	0	0	0	26,543	163,673	282,818	262,459	251,210

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											
	1	91,297	6,637		24,732	0			122,666	122,566	126,187
	2								0	0	0
	3	91,297	6,637		24,732	0			122,666	122,566	126,187
	4								0	0	0
	5								0	0	0
Other City Taxes:											
	6	2,721	198		738	0			3,657	0	0
	7								0	0	0
	8								0	0	0
	9								0	0	0
	10								0	0	0
	11								0	0	0
	12		14,000						14,000	13,789	14,455
	13	2,721	14,198		738	0			17,657	13,789	14,455
	14	1,200							1,200	1,200	1,130
	15	1,413					235	750	2,398	2,413	1,412
Intergovernmental:											
	16								0	0	0
	17		46,435						46,435	46,436	42,840
	18	1,000							1,000	475	0
	19	42,900							42,900	51,766	83,123
	20	43,900	46,435	0	0	0		0	90,335	98,677	125,963
Charges for Fees & Service:											
	21							115,000	115,000	110,000	119,560
	22							72,000	72,000	66,000	68,119
	23								0	0	0
	24								0	0	0
	25								0	0	0
	26								0	0	0
	27							60,000	60,000	56,400	62,708
	28								0	0	0
	29								0	0	0
	30								0	0	0
	31								0	0	0
	32								0	0	0
	33	20,241					750		20,991	31,126	18,112
	34	20,241	0		0	0	750	247,000	267,991	263,526	268,499
	35								0	0	0
	36								0	0	6,708
Other Financing Sources:											
	37	16,400							16,400	16,400	25,338
	38								0	0	0
	39	16,400	0	0	0	0	0	0	16,400	16,400	25,338
	40								0	0	0
	41								0	0	0
	42	16,400	0	0	0	0	0	0	16,400	16,400	25,338
Total Revenues except for beginning fund balance <i>(lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 42)</i>											
	43	177,172	67,270	0	25,470	0	985	247,750	518,647	518,571	569,692
	44	88,978	0	0	0	0	25,558	147,923	262,459	251,210	235,816
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)											
	45	266,150	67,270	0	25,470	0	26,543	395,673	781,106	769,781	805,508

CITY OF Humeston
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	91,297	6,637		24,732	0			122,666	122,566	126,187
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	91,297	6,637		24,732	0			122,666	122,566	126,187
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	2,721	14,198		738	0			17,657	13,789	14,455
Licenses & Permits	7	1,200	0					0	1,200	1,200	1,130
Use of Money and Property	8	1,413	0	0	0	0	235	750	2,398	2,413	1,412
Intergovernmental	9	43,900	46,435	0	0	0		0	90,335	98,677	125,963
Charges for Fees & Service	10	20,241	0		0	0	750	247,000	267,991	263,526	268,499
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	0	0		0	0	0	0	0	0	6,708
Sub-Total Revenues	13	160,772	67,270	0	25,470	0	985	247,750	502,247	502,171	544,354
Other Financing Sources:											
Total Transfers In	14	16,400	0	0	0	0	0	0	16,400	16,400	25,338
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	177,172	67,270	0	25,470	0	985	247,750	518,647	518,571	569,692
Expenditures & Other Financing Uses											
Public Safety	18	40,190	4,500	0			0		44,690	44,840	39,693
Public Works	19	19,350	54,047	0			0		73,397	95,405	93,494
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	71,726	6,723	0			0		78,449	82,930	92,217
Community and Economic Development	22	1,482	0	0			0		1,482	1,482	1,482
General Government	23	24,400	2,000	0			0		26,400	24,445	24,490
Debt Service	24	0	0	0	25,470		0		25,470	25,470	25,470
Capital Projects	25	0	0	0		0			0	0	0
Total Government Activities Expenditures	26	157,148	67,270	0	25,470	0	0		249,888	274,572	276,846
Business Type Proprietary: Enterprise & ISF	27							232,000	232,000	216,350	252,114
Total Gov & Bus Type Expenditures	28	157,148	67,270	0	25,470	0	0	232,000	481,888	490,922	528,960
Total Transfers Out	29	16,400	0	0	0	0	0	0	16,400	16,400	25,338
Total ALL Expenditures/Fund Transfers Out	30	173,548	67,270	0	25,470	0	0	232,000	498,288	507,322	554,298
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	3,624	0	0	0	0	985	15,750	20,359	11,249	15,394
Beginning Fund Balance July 1	33	88,978	0	0	0	0	25,558	147,923	262,459	251,210	235,816
Ending Fund Balance June 30	34	92,602	0	0	0	0	26,543	163,673	282,818	262,459	251,210

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

City Name: Humeston

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 Water Revenue	500,000	06-06	6,704	20,356		27,060	27,060	0
-2 Water Bonds	200,000	06/06	22,260	3,210		25,470		25,470
-3 Sewer Revenue	168,000	03/06	8,000	1,665		9,665	9,665	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			36,964	25,231	0	62,195	36,725	25,470

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

Fiscal Year
2014

City Name: Humeston

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 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?
-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
			36,964	25,231	0	62,195	36,725	25,470

RECEIVED

93-893

JUN 25 2014

CITY BUDGET AMENDMENT AND CERTIFICATION RESOLUTION

IOWA... To the Auditor of WAYNE County, Iowa:
The City Council of Humeston in said County/Countries met on 06-16-14

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. 2014-6-14 WAYNE CO. AUDITOR

A RESOLUTION AMENDING THE CURRENT BUDGET FOR THE FISCAL YEAR ENDING JUNE 30 2014 (AS AMENDED LAST ON JUN 23 2014)

Be it Resolved by the Council of the City of Humeston

Section 1. Following notice published and the public hearing held, 06-16-14 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:

RECEIVED

Table with 4 columns: Description, Total Budget as certified or last amended, Current Amendment, Total Budget after Current Amendment. Rows include Revenues & Other Financing Sources, Expenditures & Other Financing Uses, and Ending Fund Balance June 30.

Signature of City Clerk/Finance Officer

Passed this 6/16/14 day of (Month/Year) Signature of Mayor