

41-386

Adoption of Budget and Certification of City Taxes

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

The City of: KLEMME County Name: HANCOCK 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.

641-587-2018
Telephone Number

Signature

County Auditor Date Stamp:

January 1, 2012 Property Valuations

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular 2a	8,468,679	8,066,355	507
Debt Service Value 3a			
Ag Land 4a	124,943		

TAXES LEVIED

Code Sec.	Dollar Limit	Purpose	(A) Request with		(B) Property Taxes		(C)	
			Utility Replacement		Levied		Rate	
384.1	8.10000	Regular General levy	68,596		65,337		8.10000	43
-384		Non-Voted Other Permissible Levies						
12(8)	0.67500	Contract for use of Bridge			0		0.00000	44
12(10)	0.95000	Opr & Maint publicly owned Transit			0		0.00000	45
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center			0		0.00000	46
12(12)	0.13500	Opr & Maint of City owned Civic Center			0		0.00000	47
12(13)	0.06750	Planning a Sanitary Disposal Project			0		0.00000	48
12(14)	0.27000	Aviation Authority (under sec.330A.15)			0		0.00000	49
12(16)	0.06750	Levee Impr. fund in special charter city			0		0.00000	51
12(18)	Amt Nec	Liability, property & self insurance costs	12,000		11,430		1.41699	52
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.			0		0.00000	465
-384		Voted Other Permissible Levies						
12(1)	0.13500	Instrumental/Vocal Music Groups			0		0.00000	53
12(2)	0.81000	Memorial Building			0		0.00000	54
12(3)	0.13500	Symphony Orchestra			0		0.00000	55
12(4)	0.27000	Cultural & Scientific Facilities			0		0.00000	56
12(5)	As Voted	County Bridge			0		0.00000	57
12(6)	1.35000	Missi or Missouri River Bridge Const.			0		0.00000	58
12(9)	0.03375	Aid to a Transit Company			0		0.00000	59
12(17)	0.20500	Maintain Institution received by gift/devise			0		0.00000	60
12(19)	1.00000	City Emergency Medical District			0		0.00000	466
12(21)	0.27000	Support Public Library			0		0.00000	61
28E.22	1.50000	Unified Law Enforcement			0		0.00000	62
Total General Fund Regular Levies (5 thru 24)			80,596		76,767			
384.1	3.00375	Ag Land	375		375		3.00375	63
Total General Fund Tax Levies (25 + 26)			80,971		77,142		Do Not Add	
Special Revenue Levies								
384.8	0.27000	Emergency (if general fund at levy limit)	0		0		0.00000	64
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	65
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	66
		SSMID 2 (A)		(B)	0		0.00000	67
		SSMID 3 (A)		(B)	0		0.00000	68
		SSMID 4 (A)		(B)	0		0.00000	69
		SSMID 5 (A)		(B)	0		0.00000	565
		SSMID 6 (A)		(B)	0		0.00000	566
		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	70
384.7	0.67500	Capital Projects (Capital Improv. Reserve)			0		0.00000	71
Total Property Taxes (27+39+40+41)			80,971		77,142		9.51699	72

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 **KLEMME**

		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	190,762	25,523		5,041		4,904	226,230	37,530	263,760
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	245,714	48,090		1,058		2,372	297,234	67,278	364,512
Actual Expenditures Except End Bal (pg 12, line 259) *	3	199,327	59,471		6,099		0	264,897	46,301	311,198
Ending Fund Balance June 30 (pg 12, line 270) *	4	237,149	14,142	0	0	0	7,276	258,567	58,507	317,074
(2)		General	Spec Rev	TIF	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Re-Estimated FY 2013										
Beginning Fund Balance	5	237,149	14,142	0	0	0	7,276	258,567	58,507	317,074
Re-Est Revenues	6	237,750	48,000	0	0	0	2,380	288,130	68,000	356,130
Re-Est Expenditures	7	223,995	52,000	0	0	0	0	275,995	61,500	337,495
Ending Fund Balance	8	250,904	10,142	0	0	0	9,656	270,702	65,007	335,709
(3)		General	Spec Rev	TIF	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2014										
Beginning Fund Balance	9	250,904	10,142	0	0	0	9,656	270,702	65,007	335,709
Revenues	10	238,921	48,000	0	0	0	2,375	289,296	66,000	355,296
Expenditures	11	284,070	55,200	0	0	0	6,000	345,270	65,500	410,770
Ending Fund Balance	12	205,755	2,942	0	0	0	6,031	214,728	65,507	280,235

* 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	TIF	DEBT	CAPITAL	PERMANENT	PROPRIETARY	BUDGET	RE-ESTIMATED	ACTUAL
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	2014	2013	2012
									(J)	(K)	(L)
PUBLIC SAFETY											
Police Department/Crime Prevention	1	18,511							18,511	15,025	15,054
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	14,500							14,500	13,500	14,480
Ambulance	6	3,500							3,500	3,500	3,500
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	0	0
Animal Control	9	100							100	150	0
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	36,611	0	0			0		36,611	32,175	33,034
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12		23,000						23,000	20,000	29,800
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		14,000						14,000	14,000	12,207
Traffic Control and Safety	15								0	0	0
Snow Removal	16		18,200						18,200	18,000	17,464
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	21,500							21,500	20,000	19,095
Other Public Works	21	50,700							50,700	41,000	31,901
TOTAL (lines 12 - 21)	22	72,200	55,200	0			0		127,400	113,000	110,467
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	2,300							2,300	2,450	2,340
Community Mental Health	28								0	0	0
Other Health and Social Services	29	150							150	150	150
TOTAL (lines 23 - 29)	30	2,450	0	0			0		2,450	2,600	2,490
CULTURE & RECREATION											
Library Services	31	49,459							49,459	48,500	42,254
Museum, Band and Theater	32	40,000							40,000	15,000	5,066
Parks	33	13,500							13,500	11,000	7,892
Recreation	34								0	0	0
Cemetery	35	3,000							3,000	3,000	3,000
Community Center, Zoo, & Marina	36								0	0	0
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	105,959	0	0			0		105,959	77,500	58,212

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							6,000		6,000	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		0	0	0			6,000		6,000	0	0
GENERAL GOVERNMENT												
Mayor, Council, & City Manager	46		2,600							2,600	2,520	2,561
Clerk, Treasurer, & Finance Adm.	47		21,400							21,400	21,200	25,194
Elections	48		850							850	0	795
Legal Services & City Attorney	49		500							500	500	310
City Hall & General Buildings	50		10,000							10,000	8,000	8,115
Tort Liability	51		3,500							3,500	3,500	3,200
Other General Government	52		28,000							28,000	15,000	14,420
TOTAL (lines 46 - 52)	53		66,850	0	0			0		66,850	50,720	54,595
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		284,070	55,200	0	0	0	6,000		345,270	275,995	258,798
BUSINESS TYPE ACTIVITIES												
Proprietary: Enterprise & Budgeted ISF												
Water Utility	59								54,000	54,000	50,000	34,801
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								11,500	11,500	11,500	11,500
Enterprise CAPITAL PROJECTS	71									0	0	0
Enterprise TIF CAPITAL PROJECTS	72									0	0	0
TOTAL Business Type Expenditures (lines 59 - 73)	73								65,500	65,500	61,500	46,301
TOTAL ALL EXPENDITURES (lines 58+74)	74		284,070	55,200	0	0	0	6,000	65,500	410,770	337,495	305,099
Regular Transfers Out	75									0	0	6,099
Internal TIF Loan / Repayment Transfers Out	76									0	0	0
Total ALL Transfers Out	77		0	0	0	0	0	0	0	0	0	6,099
Total Expenditures & Fund Transfers Out (lines 75+78)	78		284,070	55,200	0	0	0	6,000	65,500	410,770	337,495	311,198
Ending Fund Balance June 30	79		205,755	2,942	0	0	0	6,031	65,507	280,235	335,709	317,074

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	77,142	0		0	0			77,142	82,000	90,570
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	77,142	0		0	0			77,142	82,000	90,570
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	3,829	0		0	0			3,829	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	44,000							44,000	43,000	42,990
Subtotal - Other City Taxes (lines 6 thru 12)	13	47,829	0		0	0			47,829	43,000	42,990
Licenses & Permits	14	250							250	250	665
Use of Money & Property	15	500					2,375		2,875	2,980	3,428
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		48,000						48,000	48,000	48,090
Other State Grants & Reimbursements	18								0	0	0
Local Grants & Reimbursements	19	15,400							15,400	15,400	14,167
Subtotal - Intergovernmental (lines 16 thru 19)	20	15,400	48,000	0	0	0		0	63,400	63,400	62,257
Charges for Fees & Service:											
Water Utility	21							66,000	66,000	68,000	67,033
Sewer Utility	22	57,000							57,000	60,000	54,058
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	16,800							16,800	16,500	16,813
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	73,800	0		0	0	0	66,000	139,800	144,500	137,904
Special Assessments	35								0	0	0
Miscellaneous	36	24,000							24,000	20,000	20,599
Other Financing Sources:											
Regular Operating Transfers In	37								0	0	6,099
Internal TIF Loan Transfers In	38								0	0	0
Subtotal ALL Operating Transfers In	39	0	0	0	0	0	0	0	0	0	6,099
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	6,099
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 42)	43	238,921	48,000	0	0	0	2,375	66,000	355,296	356,130	364,512
Beginning Fund Balance July 1	44	250,904	10,142	0	0	0	9,656	65,007	335,709	317,074	263,760
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	489,825	58,142	0	0	0	12,031	131,007	691,005	673,204	628,272

CITY OF

KLEMME

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	77,142	0		0	0			77,142	82,000	90,570
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	77,142	0		0	0			77,142	82,000	90,570
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	47,829	0		0	0			47,829	43,000	42,990
Licenses & Permits	7	250	0					0	250	250	665
Use of Money and Property	8	500	0	0	0	0	2,375	0	2,875	2,980	3,428
Intergovernmental	9	15,400	48,000	0	0	0		0	63,400	63,400	62,257
Charges for Fees & Service	10	73,800	0		0	0	0	66,000	139,800	144,500	137,904
Special Assessments	11	0			0	0		0	0	0	0
Miscellaneous	12	24,000	0		0	0	0	0	24,000	20,000	20,599
Sub-Total Revenues	13	238,921	48,000	0	0	0	2,375	66,000	355,296	356,130	358,413
Other Financing Sources:											
Total Transfers In	14	0	0	0	0	0	0	0	0	0	6,099
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	238,921	48,000	0	0	0	2,375	66,000	355,296	356,130	364,512
Expenditures & Other Financing Uses											
Public Safety	18	36,611	0	0			0		36,611	32,175	33,034
Public Works	19	72,200	55,200	0			0		127,400	113,000	110,467
Health and Social Services	20	2,450	0	0			0		2,450	2,600	2,490
Culture and Recreation	21	105,959	0	0			0		105,959	77,500	58,212
Community and Economic Development	22	0	0	0			6,000		6,000	0	0
General Government	23	66,850	0	0			0		66,850	50,720	54,595
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	284,070	55,200	0	0	0	6,000		345,270	275,995	258,798
Business Type Proprietary: Enterprise & ISF	27							65,500	65,500	61,500	46,301
Total Gov & Bus Type Expenditures	28	284,070	55,200	0	0	0	6,000	65,500	410,770	337,495	305,099
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	6,099
Total ALL Expenditures/Fund Transfers Out	30	284,070	55,200	0	0	0	6,000	65,500	410,770	337,495	311,198
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31										
	32	-45,149	-7,200	0	0	0	-3,625	500	-55,474	18,635	53,314
Beginning Fund Balance July 1	33	250,904	10,142	0	0	0	9,656	65,007	335,709	317,074	263,760
Ending Fund Balance June 30	34	205,755	2,942	0	0	0	6,031	65,507	280,235	335,709	317,074

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

City Name: KLEMME

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 TOWER	193,100	FEBRUARY-1979	7,400	4,100		11,500	11,500	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			7,400	4,100	0	11,500	11,500	0

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

Fiscal Year

2014

City Name: **KLEMME**

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
			7,400	4,100	0	11,500	11,500	0

