

# 21-177

## Adoption of Budget and Certification of City Taxes

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

The City of: Peterson County Name: CLAY 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.

712-295-6401  
Telephone Number

\_\_\_\_\_  
Signature

County Auditor Date Stamp:

**January 1, 2012 Property Valuations**

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular 2a	6,425,459	6,081,710	334
<b>Debt Service Value</b> 3a			
Ag Land 4a	56,597		

		(A) Request with Utility Replacement		(B) Property Taxes Levied		(C) Rate	
Code	Dollar	Purpose					
Sec.	Limit						
384.1	8.10000	Regular General levy	52,046	49,262	43	8.10000	
-384		Non-Voted Other Permissible Levies					
12(8)	0.67500	Contract for use of Bridge		0	44	0.00000	
12(10)	0.95000	Opr & Maint publicly owned Transit		0	45	0.00000	
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center		0	46	0.00000	
12(12)	0.13500	Opr & Maint of City owned Civic Center		0	47	0.00000	
12(13)	0.06750	Planning a Sanitary Disposal Project		0	48	0.00000	
12(14)	0.27000	Aviation Authority (under sec.330A.15)		0	49	0.00000	
12(16)	0.06750	Levee Impr. fund in special charter city		0	51	0.00000	
12(18)	Amt Nec	Liability, property & self insurance costs	17,000	16,091	52	2.64573	
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.		0	465	0.00000	
-384		Voted Other Permissible Levies					
12(1)	0.13500	Instrumental/Vocal Music Groups		0	53	0.00000	
12(2)	0.81000	Memorial Building		0	54	0.00000	
12(3)	0.13500	Symphony Orchestra		0	55	0.00000	
12(4)	0.27000	Cultural & Scientific Facilities		0	56	0.00000	
12(5)	As Voted	County Bridge		0	57	0.00000	
12(6)	1.35000	Missi or Missouri River Bridge Const.		0	58	0.00000	
12(9)	0.03375	Aid to a Transit Company		0	59	0.00000	
12(17)	0.20500	Maintain Institution received by gift/devise		0	60	0.00000	
12(19)	1.00000	City Emergency Medical District		0	466	0.00000	
12(21)	0.27000	Support Public Library		0	61	0.00000	
28E.22	1.50000	Unified Law Enforcement		0	62	0.00000	
<b>Total General Fund Regular Levies (5 thru 24)</b>			<b>69,046</b>	<b>65,353</b>			
384.1	3.00375	Ag Land	170	170	63	3.00375	
<b>Total General Fund Tax Levies (25 + 26)</b>			<b>69,216</b>	<b>65,523</b>		<b>Do Not Add</b>	
Special Revenue Levies							
384.8	0.27000	Emergency (if general fund at levy limit)	0	0	64	0.00000	
384.6	Amt Nec	Police & Fire Retirement		0		0.00000	
	Amt Nec	FICA & IPERS (if general fund at levy limit)	15,600	14,765		2.42784	
Rules	Amt Nec	Other Employee Benefits	33,000	31,235		5.13582	
<b>Total Employee Benefit Levies (29,30,31)</b>			<b>48,600</b>	<b>46,000</b>	65	<b>7.56366</b>	
<b>Sub Total Special Revenue Levies (28+32)</b>			<b>48,600</b>	<b>46,000</b>			
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
<b>Total SSMID</b>			<b>0</b>	<b>0</b>		<b>Do Not Add</b>	
<b>Total Special Revenue Levies</b>			<b>48,600</b>	<b>46,000</b>			
384.4	Amt Nec	<b>Debt Service Levy 76.10(6)</b>	<b>0</b>	<b>0</b>	70	<b>0.00000</b>	
384.7	0.67500	<b>Capital Projects (Capital Improv. Reserve)</b>		<b>0</b>	71	<b>0.00000</b>	
<b>Total Property Taxes (27+39+40+41)</b>			<b>117,816</b>	<b>111,523</b>	72	<b>18.30939</b>	

**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 **Peterson**

		General	Special Rev	TIF	Debt Serv	Capt Proj	Permanent	Total	Proprietary	Grand
		(A)	(B)	Special Rev	(D)	(E)	(G)	Government	(I)	Total
(1)										
<b>*Annual Report FY 2012</b>										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	823,234	28,889					852,123	40,279	892,402
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	282,888	27,495					310,383	41,792	352,175
Actual Expenditures Except End Bal (pg 12, line 259) *	3	270,095	29,792					299,887	34,250	334,137
Ending Fund Balance June 30 (pg 12, line 270) *	4	836,027	26,592	0	0	0	0	862,619	47,821	910,440
(2)		General	Spec Rev	TIF	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
<b>** Re-Estimated FY 2013</b>										
Beginning Fund Balance	5	836,027	26,592	0	0	0	0	862,619	47,821	910,440
Re-Est Revenues	6	305,540	47,566	0	0	0	0	353,106	42,000	395,106
Re-Est Expenditures	7	264,535	37,800	0	0	0	0	302,335	41,240	343,575
Ending Fund Balance	8	877,032	36,358	0	0	0	0	913,390	48,581	961,971
(3)		General	Spec Rev	TIF	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
<b>** Budget FY 2014</b>										
Beginning Fund Balance	9	877,032	36,358	0	0	0	0	913,390	48,581	961,971
Revenues	10	326,538	78,600	0	0	0	0	405,138	0	405,138
Expenditures	11	312,562	30,000	0	0	0	0	342,562	49,900	392,462
Ending Fund Balance	12	891,008	84,958	0	0	0	0	975,966	-1,319	974,647

\* 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 Peterson

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	TIF	DEBT	CAPITAL	PERMANENT	PROPRIETARY	BUDGET	RE-ESTIMATED	ACTUAL
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	2014	2013	2012
									(J)	(K)	(L)
<b>PUBLIC SAFETY</b>											
Police Department/Crime Prevention	1	15,400							15,400	15,400	7,700
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	7,000							7,000	6,500	4,046
Ambulance	6								0	10,940	7,275
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	0	0
Animal Control	9								0	0	0
Other Public Safety	10	11,100							11,100	0	0
TOTAL (lines 1 - 10)	11	33,500	0	0			0		33,500	32,840	19,021
<b>PUBLIC WORKS</b>											
Roads, Bridges, & Sidewalks	12	31,100	30,000						61,100	63,420	42,055
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	7,000							7,000	7,000	6,881
Traffic Control and Safety	15								0	0	0
Snow Removal	16								0	500	1,473
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	21,000							21,000	21,000	21,808
Other Public Works	21	36,255							36,255	41,970	53,899
TOTAL (lines 12 - 21)	22	95,355	30,000	0			0		125,355	133,890	126,116
<b>HEALTH &amp; SOCIAL SERVICES</b>											
Welfare Assistance	23	600							600	600	350
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	1,700							1,700	1,500	1,430
Community Mental Health	28								0	0	0
Other Health and Social Services	29								0	0	0
TOTAL (lines 23 - 29)	30	2,300	0	0			0		2,300	2,100	1,780
<b>CULTURE &amp; RECREATION</b>											
Library Services	31	68,957							68,957	34,965	35,200
Museum, Band and Theater	32								0	0	0
Parks	33	3,050							3,050	3,050	2,172
Recreation	34	25,900							25,900	21,500	9,040
Cemetery	35	16,500							16,500	14,600	36,356
Community Center, Zoo, & Marina	36								0	0	0
Other Culture and Recreation	37	17,750							17,750	12,750	20,302
TOTAL (lines 31 - 37)	38	132,157	0	0			0		132,157	86,865	103,070

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)
<b>COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>												
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
<b>GENERAL GOVERNMENT</b>												
Mayor, Council, & City Manager	46		4,000							4,000	3,750	1,963
Clerk, Treasurer, & Finance Adm.	47		19,100							19,100	16,890	14,492
Elections	48		800							800	0	835
Legal Services & City Attorney	49		1,500							1,500	1,500	2,032
City Hall & General Buildings	50		6,850							6,850	7,500	6,895
Tort Liability	51		17,000							17,000	17,000	19,683
Other General Government	52									0	0	4,000
TOTAL (lines 46 - 52)	53		49,250	0	0			0		49,250	46,640	49,900
<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	0
<b>TOTAL Government Activities Expenditures</b> (lines 11+22+30+38+45+53+54+57)	58		312,562	30,000	0	0	0	0		342,562	302,335	299,887
<b>BUSINESS TYPE ACTIVITIES</b>												
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>												
Water Utility	59								49,900	49,900	41,240	34,250
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
<b>TOTAL Business Type Expenditures (lines 59 - 73)</b>	73								49,900	49,900	41,240	34,250
<b>TOTAL ALL EXPENDITURES (lines 58+74)</b>	74		312,562	30,000	0	0	0	0	49,900	392,462	343,575	334,137
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	0
<b>Total Expenditures &amp; Fund Transfers Out (lines 75+78)</b>	78		312,562	30,000	0	0	0	0	49,900	392,462	343,575	334,137
<b>Ending Fund Balance June 30</b>	79		891,008	84,958	0	0	0	0	-1,319	974,647	961,971	910,440

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)
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>											
Taxes Levied on Property	1	65,523	46,000		0	0			111,523	109,118	108,823
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	65,523	46,000		0	0			111,523	109,118	108,823
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	3,693	2,600		0	0			6,293	6,555	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	48,000							48,000	45,000	51,939
Subtotal - Other City Taxes (lines 6 thru 12)	13	51,693	2,600		0	0			54,293	51,555	51,939
Licenses & Permits	14	225							225	250	665
Use of Money & Property	15	62,900							62,900	40,225	19,188
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17								0	0	27,495
Other State Grants & Reimbursements	18	1,035	30,000						31,035	37,228	492
Local Grants & Reimbursements	19	6,962							6,962	6,330	6,365
Subtotal - Intergovernmental (lines 16 thru 19)	20	7,997	30,000	0	0	0		0	37,997	43,558	34,352
Charges for Fees & Service:											
Water Utility	21	46,000							46,000	42,000	41,792
Sewer Utility	22	22,000							22,000	20,000	18,069
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	18,000							18,000	0	17,495
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	52,200							52,200	40,900	32,235
Subtotal - Charges for Service (lines 21 thru 33)	34	138,200	0		0	0	0	0	138,200	102,900	109,591
Special Assessments	35								0	0	0
Miscellaneous	36								0	47,500	27,617
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	326,538	78,600	0	0	0	0	0	405,138	395,106	352,175
Beginning Fund Balance July 1	44	877,032	36,358	0	0	0	0	48,581	961,971	910,440	892,402
<b>TOTAL REVENUES &amp; BEGIN BALANCE (lines 42+43)</b>	<b>45</b>	<b>1,203,570</b>	<b>114,958</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>48,581</b>	<b>1,367,109</b>	<b>1,305,546</b>	<b>1,244,577</b>

**CITY OF Peterson**  
**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)
<b>Revenues &amp; Other Financing Sources</b>											
Taxes Levied on Property	1	65,523	46,000		0	0			111,523	109,118	108,823
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	65,523	46,000		0	0			111,523	109,118	108,823
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	51,693	2,600		0	0			54,293	51,555	51,939
Licenses & Permits	7	225	0					0	225	250	665
Use of Money and Property	8	62,900	0	0	0	0	0	0	62,900	40,225	19,188
Intergovernmental	9	7,997	30,000	0	0	0		0	37,997	43,558	34,352
Charges for Fees & Service	10	138,200	0		0	0	0	0	138,200	102,900	109,591
Special Assessments	11	0	0		0	0			0	0	0
Miscellaneous	12	0	0		0	0	0	0	0	47,500	27,617
Sub-Total Revenues	13	326,538	78,600	0	0	0	0	0	405,138	395,106	352,175
<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	326,538	78,600	0	0	0	0	0	405,138	395,106	352,175
<b>Expenditures &amp; Other Financing Uses</b>											
Public Safety	18	33,500	0	0			0		33,500	32,840	19,021
Public Works	19	95,355	30,000	0			0		125,355	133,890	126,116
Health and Social Services	20	2,300	0	0			0		2,300	2,100	1,780
Culture and Recreation	21	132,157	0	0			0		132,157	86,865	103,070
Community and Economic Development	22	0	0	0			0		0	0	0
General Government	23	49,250	0	0			0		49,250	46,640	49,900
Debt Service	24	0	0	0	0		0		0	0	0
Capital Projects	25	0	0			0			0	0	0
Total Government Activities Expenditures	26	312,562	30,000	0	0	0	0		342,562	302,335	299,887
Business Type Proprietary: Enterprise & ISF	27							49,900	49,900	41,240	34,250
Total Gov & Bus Type Expenditures	28	312,562	30,000	0	0	0	0	49,900	392,462	343,575	334,137
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	312,562	30,000	0	0	0	0	49,900	392,462	343,575	334,137
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	13,976	48,600	0	0	0	0	-49,900	12,676	51,531	18,038
Beginning Fund Balance July 1	33	877,032	36,358	0	0	0	0	48,581	961,971	910,440	892,402
Ending Fund Balance June 30	34	891,008	84,958	0	0	0	0	-1,319	974,647	961,971	910,440

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

City Name: Peterson

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
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-19						0		0
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-22						0		0
-23						0		0
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-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



