

88-848

Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2012 - ENDING JUNE 30, 2013

The City of: Creston County Name: UNION Date Budget Adopted: 02/21/12
(Date) xxx/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.

641-782-2000
Telephone Number

Signature

County Auditor Date Stamp

January 1, 2011 Property Valuations

Last Official Census

Regular	2a	174,272,309	2b	168,565,281	7,834
DEBT SERVICE	3a	199,432,921	3b	193,725,893	
Ag Land	4a	343,618			

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	5 1,411,606	1,365,379	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 19,000	18,377	47 0.10902
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(15)	Amt Nec	Joint city-county building lease	12	0	50 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	14 250,000	241,814	52 1.43454
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 1,680,606	1,625,570	
384.1	3.00375	Ag Land	26 1,032	1,032	63 3.00375
Total General Fund Tax Levies (25 + 26)			27 1,681,638	1,626,602	Do Not Add
Special Revenue Levies					
384.8	0.27000	Emergency (if general fund at levy limit)	28 47,054	45,513	64 0.27000
384.6	Amt Nec	Police & Fire Retirement	29 147,861	143,019	0.84845
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30 143,851	139,140	0.82544
Rules	Amt Nec	Other Employee Benefits	31 337,154	326,113	1.93464
Total Employee Benefit Levies (29,30,31)			32 628,866	608,273	65 3.60853
Sub Total Special Revenue Levies (28+32)			33 675,920	653,786	
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			39 675,920	653,786	
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 2,357,558	2,280,388	72 13.52209

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.
- 6) The city is receiving TIF Revenues and has completed the TIF Indebtedness section of the TIF DEBT form in compliance with 384.16(1)

(County Auditor)

Fund Balance Worksheet for City of **Creston**

(1) *Annual Report FY 2011		General	Special Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Total Government	Proprietary	Grand Total
		(A)	(B)	(C)	(D)	(E)	(G)	(H)	(I)	(J)
Beginning Fund Balance July 1 (pg 5, line 134) *	1	1,379,241	2,329,895	439,351	38,006	72,793	235,661	4,494,947	4,217,485	8,712,432
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	4,017,167	4,341,574	1,092,683	490,646	334,035	5,119	10,281,224	10,202,540	20,483,764
Actual Expenditures Except End Bal (pg 12, line 259) *	3	3,997,396	3,341,500	787,094	490,410	406,828		9,023,228	11,292,719	20,315,947
Ending Fund Balance June 30 (pg 12, line 261) *	4	1,399,012	3,329,969	744,940	38,242	0	240,780	5,752,943	3,127,306	8,880,249
(2) ** Re-Estimated FY 2012		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
Beginning Fund Balance	5	1,399,012	3,329,969	744,940	38,242	0	240,780	5,752,943	3,127,306	8,880,249
Re-Est Revenues	6	5,196,438	3,532,321	841,784	1,060,523	4,936	2,000	10,638,002	11,148,815	21,786,817
Re-Est Expenditures	7	5,410,833	3,613,108	746,482	1,060,523	4,936	0	10,835,882	11,522,107	22,357,989
Continuing Appropriation	8					0		0	0	0
Ending Fund Balance	9	1,184,617	3,249,182	840,242	38,242	0	242,780	5,555,063	2,754,014	8,309,077
(3) ** Budget FY 2013		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
Beginning Fund Balance	10	1,184,617	3,249,182	840,242	38,242	0	242,780	5,555,063	2,754,014	8,309,077
Revenues	11	4,646,880	2,972,256	643,115	1,066,349	0	1,600	9,330,200	5,820,998	15,151,198
Expenditures	12	5,023,377	3,248,667	682,684	1,066,349	0	0	10,021,077	6,133,046	16,154,123
Continuing Appropriation	13					0		0	0	0
Ending Fund Balance	14	808,120	2,972,771	800,673	38,242	0	244,380	4,864,186	2,441,966	7,306,152

* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2011

** The remaining two sections are filled in by the software once ALL worksheets are completed.

CITY OF Creston

The Total Outstanding TIF Indebtedness is not used to determine the constitutional debt limit. Indebtedness as defined in Iowa Code Section 384.16, subsection 1, includes any TIF-financed agreement including all remaining payments for any annual appropriation agreements. Include the TOTAL amount for all remaining years of the agreement. Use best estimates for any agreement where the actual amount for future years is not known.

Include the total amount of outstanding loans, advances, indebtedness, or bonds outstanding, including interest, at the close of the most recently ended fiscal year through the remaining term of the indebtedness, which will be paid from TIF revenues.

TOTAL OUTSTANDING TIF INDEBTEDNESS INCLUDING INTEREST OWED	ACTUAL 2011
PRINCIPAL on All Bonds Paid with TIF Revenues including interest to term	5,412,190
TIF Non-Bond Loans & Debt - Owed to Other Entities	
Self-Financed or Internal Loan TIF Debt	
Tax Rebatelements & Other Agreements Paid with TIF Revenues	
TOTAL OUTSTANDING TIF INDEBTEDNESS	

TIF Revenues are those moneys paid into the Special Fund created in section 403.19.
 DO NOT include bond payments made with a Debt Service levy on property
 Include ONLY debt that is to be repaid from future Tax Increment Financing revenues.
 All debt and interest should only be listed once.
 Include principal and interest to term in all amounts.

THE DATA BELOW NO LONGER CARRIES TO A "REBATES" LINE OF THE RE-EXP P2 & EXP P2 FORMS

Click to view Help with Rebates

REBATES OR PAYMENTS TO ENTITIES FROM TAXES FUNDED BY TIF		EXP P2	RE-EST EXP P2	
ENTITY NAME (Rebates DO NOT include bonds, SRF, project names, etc. See Help page for definition)		BUDGET 2013	RE-ESTIMATED 2012	ACTUAL 2011
1	Homestead of Creston, LLC	29,569	38,440	47,311
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* TOTAL Rebates or Payments to Entities				

* The "Total Rebates or Payments" appears on the Expenditures Pages, Re-Est Exp P2 & EXP P 2, under the Community & Econ Development Program

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2013

Fiscal Years

GOVERNMENT ACTIVITIES		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2013	RE-ESTIMATED 2012	ACTUAL 2011
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
PUBLIC SAFETY											
Police Department/Crime Prevention	1	867,483	106,460						973,943	946,676	926,424
Jail	2	73,300							73,300	74,275	58,119
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	358,289	41,401						399,690	395,144	383,309
Ambulance	6								0	0	0
Building Inspections	7	42,680							42,680	51,949	41,177
Miscellaneous Protective Services	8								0	0	0
Animal Control	9	11,150							11,150	21,300	5,473
Other Public Safety	10		1,000						1,000	1,000	0
TOTAL (lines 1 - 10)	11	1,352,902	148,861	0			0		1,501,763	1,490,344	1,414,502
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12		981,537						981,537	1,103,446	2,075,542
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	105,700							105,700	104,500	121,545
Traffic Control and Safety	15	30,000							30,000	19,000	0
Snow Removal	16		40,000						40,000	36,000	0
Highway Engineering	17								0	0	0
Street Cleaning	18								0	0	0
Airport (if not Enterprise)	19	819,435							819,435	664,475	320,361
Garbage (if not Enterprise)	20	493,020							493,020	491,760	478,515
Other Public Works	21		11,000						11,000	2,330	0
TOTAL (lines 12 - 21)	22	1,448,155	1,032,537	0			0		2,480,692	2,421,511	2,995,963
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	162,118	27,500						189,618	298,387	178,379
Museum, Band and Theater	32								0	0	0
Parks	33	217,399	104,650						322,049	277,260	235,604
Recreation	34	32,325							32,325	24,700	88,384
Cemetery	35	168,285							168,285	159,859	166,882
Community Center, Zoo, & Marina	36		24,000						24,000	30,000	28,100
Other Culture and Recreation	37	84,250							84,250	80,750	0
TOTAL (lines 31 - 37)	38	664,377	156,150	0			0		820,527	870,956	697,349

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2013

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 2013 (J)	RE-ESTIMATED 2012 (K)	ACTUAL 2011 (L)
COMMUNITY & ECONOMIC DEVELOPMENT												
Community Beautification	39									0	0	0
Economic Development	40		40,300							40,300	39,300	34,537
Housing and Urban Renewal	41									0	0	0
Planning & Zoning	42									0	0	0
Other Com & Econ Development	43				29,569					29,569	38,440	0
TOTAL (lines 39 - 44)	45		40,300	0	29,569			0		69,869	77,740	34,537
GENERAL GOVERNMENT												
Mayor, Council, & City Manager	46		38,450							38,450	37,987	37,565
Clerk, Treasurer, & Finance Adm.	47		1,119,267	143,851						1,263,118	1,894,237	740,943
Elections	48									0	4,000	0
Legal Services & City Attorney	49		20,200							20,200	20,408	11,476
City Hall & General Buildings	50		40,200							40,200	40,318	36,245
Tort Liability	51		299,526							299,526	307,000	282,919
Other General Government	52			1,001,800						1,001,800	915,801	797,721
TOTAL (lines 46 - 52)	53		1,517,643	1,145,651	0			0		2,663,294	3,219,751	1,906,869
DEBT SERVICE	54					1,066,349				1,066,349	1,060,523	1,070,878
Gov Capital Projects	55									0	4,936	406,828
TIF Capital Projects	56									0	0	0
TOTAL CAPITAL PROJECTS	57		0	0	0		0	0		0	4,936	406,828
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58		5,023,377	2,483,199	29,569	1,066,349	0	0		8,602,494	9,145,761	8,526,926
BUSINESS TYPE ACTIVITIES												
Proprietary: Enterprise & Budgeted ISF												
Water Utility	59								4,082,600	4,082,600	9,294,500	9,127,500
Sewer Utility	60								1,370,347	1,370,347	1,556,451	946,522
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								5,452,947	5,452,947	10,850,951	10,074,022
TOTAL ALL EXPENDITURES (lines 58+74)	74		5,023,377	2,483,199	29,569	1,066,349	0	0	5,452,947	14,055,441	19,996,712	18,600,948
Regular Transfers Out	75			765,468								
Internal TIF Loan / Repayment Transfers Out	76				653,115					680,099	1,445,567	1,653,235
Total ALL Transfers Out	77		0	765,468	653,115	0	0	0	680,099	2,098,682	2,361,277	1,714,999
Total Expenditures & Fund Transfers Out (lines 75+76)	78		5,023,377	3,248,667	682,684	1,066,349	0	0	6,133,046	16,154,123	22,357,989	20,315,947
Continuing Appropriation	79								0	0	0	
Ending Fund Balance June 30	80		808,120	2,972,771	800,673	38,242	0	244,380	2,441,966	7,306,152	8,309,077	8,880,249

* A continuing appropriation is the unexpended budgeted amount from a prior year's capital project. The entry is made on the Con Approps page that must accompany the budget forms if used. SEE INSTRUCTIONS FOR USE.

The last two columns will fill in once the Re-Est forms are completed

REVENUES DETAIL
Fiscal Year Ending 2013

Fiscal Years

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2013	RE-ESTIMATED 2012	ACTUAL 2011
		(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
REVENUES & OTHER FINANCING SOURCES											
Taxes Levied on Property	1	1,626,602	653,786		0	0			2,280,388	2,274,010	2,242,406
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	1,626,602	653,786		0	0			2,280,388	2,274,010	2,242,406
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5			643,115					643,115	841,784	982,107
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	55,036	22,134		0	0			77,170	76,312	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	105,000							105,000	115,000	122,567
Other Local Option Taxes	12		800,000						800,000	920,000	845,265
Subtotal - Other City Taxes (lines 6 thru 12)	13	160,036	822,134		0	0			982,170	1,111,312	967,832
Licenses & Permits	14	37,980							37,980	34,000	85,868
Use of Money & Property	15	73,120	1,500						74,620	82,735	148,395
Intergovernmental:											
Federal Grants & Reimbursements	16	1,146,628						346,667	1,493,295	2,061,300	1,223,251
Road Use Taxes	17		650,000						650,000	700,000	697,685
Other State Grants & Reimbursements	18	96,649							96,649	245,406	973,913
Local Grants & Reimbursements	19	135,275							135,275	131,495	362,809
Subtotal - Intergovernmental (lines 16 thru 19)	20	1,378,552	650,000	0	0	0		346,667	2,375,219	3,138,201	3,257,658
Charges for Fees & Service:											
Water Utility	21							4,082,600	4,082,600	9,294,500	2,092,183
Sewer Utility	22							1,208,398	1,208,398	1,208,065	1,365,776
Electric Utility	23								0	0	0
Gas Utility	24								0	0	0
Parking	25								0	0	0
Airport	26	133,500							133,500	129,000	74,076
Landfill/Garbage	27	602,100							602,100	602,700	613,561
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	102,700	283,876					10,000	396,576	308,133	119,775
Subtotal - Charges for Service (lines 21 thru 33)	34	838,300	283,876		0	0	0	5,300,998	6,423,174	11,542,398	4,265,371
Special Assessments	35								0	0	0
Miscellaneous	36	120,250	114,000				1,600		235,850	401,100	5,541,182
Other Financing Sources:											
Regular Operating Transfers In	37	372,471	446,960		452,803			173,333	1,445,567	1,653,235	1,397,797
Internal TIF Loan Transfers In	38	39,569			613,546				653,115	708,042	317,202
Subtotal ALL Operating Transfers In	39	412,040	446,960	0	1,066,349	0	0	173,333	2,098,682	2,361,277	1,714,999
Proceeds of Debt (Excluding TIF Internal Borrowing)	40								0	0	1,277,946
Proceeds of Capital Asset Sales	41								0	0	0
Subtotal-Other Financing Sources (lines 38 thru 40)	42	412,040	446,960	0	1,066,349	0	0	173,333	2,098,682	2,361,277	2,992,945
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43	4,646,880	2,972,256	643,115	1,066,349	0	1,600	5,820,998	15,151,198	21,786,817	20,483,764
Beginning Fund Balance July 1	44	1,184,617	3,249,182	840,242	38,242	0	242,780	2,754,014	8,309,077	8,880,249	8,712,432
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	5,831,497	6,221,438	1,483,357	1,104,591	0	244,380	8,575,012	23,460,275	30,667,066	29,196,196

CITY OF **Creston**

ADOPTED BUDGET SUMMARY

YEAR ENDED JUNE 30, 2013

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 2013	(K) RE-ESTIMATED 2012	(L) ACTUAL 2011
Revenues & Other Financing Sources											
Taxes Levied on Property	1	1,626,602	653,786		0	0			2,280,388	2,274,010	2,242,406
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	1,626,602	653,786		0	0			2,280,388	2,274,010	2,242,406
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			643,115					643,115	841,784	982,107
Other City Taxes	6	160,036	822,134		0	0			982,170	1,111,312	967,832
Licenses & Permits	7	37,980	0					0	37,980	34,000	85,868
Use of Money and Property	8	73,120	1,500	0	0	0	0	0	74,620	82,735	148,395
Intergovernmental	9	1,378,552	650,000	0	0	0		346,667	2,375,219	3,138,201	3,257,658
Charges for Fees & Service	10	838,300	283,876		0	0	0	5,300,998	6,423,174	11,542,398	4,265,371
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	120,250	114,000		0	0	1,600	0	235,850	401,100	5,541,182
Sub-Total Revenues	13	4,234,840	2,525,296	643,115	0	0	1,600	5,647,665	13,052,516	19,425,540	17,490,819
Other Financing Sources:											
Total Transfers In	14	412,040	446,960	0	1,066,349	0	0	173,333	2,098,682	2,361,277	1,714,999
Proceeds of Debt	15	0	0	0	0	0	0	0	0	0	1,277,946
Proceeds of Capital Asset Sales	16	0	0	0	0	0	0	0	0	0	0
Total Revenues and Other Sources	17	4,646,880	2,972,256	643,115	1,066,349	0	1,600	5,820,998	15,151,198	21,786,817	20,483,764
Expenditures & Other Financing Uses											
Public Safety	18	1,352,902	148,861	0			0		1,501,763	1,490,344	1,414,502
Public Works	19	1,448,155	1,032,537	0			0		2,480,692	2,421,511	2,995,963
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	664,377	156,150	0			0		820,527	870,956	697,349
Community and Economic Development	22	40,300	0	29,569			0		69,869	77,740	34,537
General Government	23	1,517,643	1,145,651	0			0		2,663,294	3,219,751	1,906,869
Debt Service	24	0	0	0	1,066,349		0		1,066,349	1,060,523	1,070,878
Capital Projects	25	0	0	0	0	0	0	0	0	4,936	406,828
Total Government Activities Expenditures	26	5,023,377	2,483,199	29,569	1,066,349	0	0		8,602,494	9,145,761	8,526,926
Business Type Proprietary: Enterprise & ISF	27							5,452,947	5,452,947	10,850,951	10,074,022
Total Gov & Bus Type Expenditures	28	5,023,377	2,483,199	29,569	1,066,349	0	0	5,452,947	14,055,441	19,996,712	18,600,948
Total Transfers Out	29	0	765,468	653,115	0	0	0	680,099	2,098,682	2,361,277	1,714,999
Total ALL Expenditures/Fund Transfers Out	30	5,023,377	3,248,667	682,684	1,066,349	0	0	6,133,046	16,154,123	22,357,989	20,315,947
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31										
Continuing Appropriation	32	-376,497	-276,411	-39,569	0	0	1,600	-312,048	-1,002,925	-571,172	167,817
Continuing Appropriation	33							0	0	0	
Beginning Fund Balance July 1	34	1,184,617	3,249,182	840,242	38,242	0	242,780	2,754,014	8,309,077	8,880,249	8,712,432
Ending Fund Balance June 30	35	808,120	2,972,771	800,673	38,242	0	244,380	2,441,966	7,306,152	8,309,077	8,880,249

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

City Name: Creston

Fiscal Year
2013

	Project Name (A)	Amount of Issue (B)	Date Certified to County Auditor (C)	Principal Due FY 2013 (D)	Interest Due FY 2013 +(E)	Bond Reg/Other Fees Due FY 2013 +(F)	Total Obligation Due FY 2013 =(G)	Paid from Funds OTHER THAN Current Year Property Taxes -(H)	Amount Paid by Current Year Debt Service Levy =(I)
(1)	Creston 05-James TIF	1,720,000	September-05	150,000	45,953	500	196,453	196,453	0
(2)	Cap LN Note-HWY 34	2,530,000	March-08	225,000	59,940	500	285,440	285,440	0
(3)	Coltonwood	1,280,000	July-10	90,000	42,653	500	133,153	133,153	0
(4)	Sewer Jet Truck	329,500	November-08	47,071	66,371		113,442	113,442	0
(5)	SRF #1	810,000	October-95	55,000	5,160	86	60,246	60,246	0
(6)	SRF #2	2,383,000	June-97	147,000	24,180	403	171,583	171,583	0
(7)	SRF #3	829,000	March-98	48,000	9,720	162	57,882	57,882	0
(8)	SRF #4	945,000	September-09	37,000	24,960	2,080	64,040	64,040	0
(9)	Street Truck Lease	210,342	April-10	41,975	6,365		48,340	48,340	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				841,046	285,302	4,231	1,130,579	1,130,579	0

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

Fiscal Year
2013

City Name: Creston

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 2013 (D)	Interest Due FY 2013 +(E)	Bond Reg/Other Fees Due FY 2013 +(F)	Total Obligation Due FY 2013 =(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
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(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
			841,046	285,302	4,231	1,130,579	1,130,579	0

NOTICE OF PUBLIC HEARING BUDGET ESTIMATE

FISCAL YEAR BEGINNING JULY 1, 2012 - ENDING JUNE 30, 2013

City of **Creston** , Iowa

The City Council will conduct a public hearing on the proposed Budget at Creston City Hall - Restored Depot
on 02/21/12 at 6:00 PM
(Date) xx/xx/xx (hour)

The Budget Estimate Summary of proposed receipts and expenditures is shown below.
Copies of the the detailed proposed Budget may be obtained or viewed at the offices of the Mayor,
City Clerk, and at the Library.

The estimated Total tax levy rate per \$1000 valuation on regular property \$ 13.52209
The estimated tax levy rate per \$1000 valuation on Agricultural land is \$ 3.00375

At the public hearing, any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget.

641-782-2000
phone number

 Lisa Williamson, City Clerk
City Clerk/Finance Officer's NAME

		Budget FY 2013	Re-estimated FY 2012	Actual FY 2011
		(a)	(b)	(c)
Revenues & Other Financing Sources				
Taxes Levied on Property	1	2,280,388	2,274,010	2,242,406
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	3	2,280,388	2,274,010	2,242,406
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	643,115	841,784	982,107
Other City Taxes	6	982,170	1,111,312	967,832
Licenses & Permits	7	37,980	34,000	85,868
Use of Money and Property	8	74,620	82,735	148,395
Intergovernmental	9	2,375,219	3,138,201	3,257,658
Charges for Fees & Service	10	6,423,174	11,542,398	4,265,371
Special Assessments	11	0	0	0
Miscellaneous	12	235,850	401,100	5,541,182
Other Financing Sources	13	2,098,682	2,361,277	2,992,945
Total Revenues and Other Sources	14	15,151,198	21,786,817	20,483,764
Expenditures & Other Financing Uses				
Public Safety	15	1,501,763	1,490,344	1,414,502
Public Works	16	2,480,692	2,421,511	2,995,963
Health and Social Services	17	0	0	0
Culture and Recreation	18	820,527	870,956	697,349
Community and Economic Development	19	69,869	77,740	34,537
General Government	20	2,663,294	3,219,751	1,906,869
Debt Service	21	1,066,349	1,060,523	1,070,878
Capital Projects	22	0	4,936	406,828
Total Government Activities Expenditures	23	8,602,494	9,145,761	8,526,926
Business Type / Enterprises	24	5,452,947	10,850,951	10,074,022
Total ALL Expenditures	25	14,055,441	19,996,712	18,600,948
Transfers Out	26	2,098,682	2,361,277	1,714,999
Total ALL Expenditures/Transfers Out	27	16,154,123	22,357,989	20,315,947
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	28	-1,002,925	-571,172	167,817
Continuing Appropriation	29	0	0	0
Beginning Fund Balance July 1	30	8,309,077	8,880,249	8,712,432
Ending Fund Balance June 30	31	7,306,152	8,309,077	8,880,249

RECEIVED

AUG 24 2012

88-848

IOWA DEPT OF MANAGEMENT

CITY BUDGET AMENDMENT AND CERTIFICATION RESOLUTION

To the Auditor of UNION County, Iowa:

The City Council of Creston in said County/Counties met on 08/21/2012, 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. 36 - 13

A RESOLUTION AMENDING THE CURRENT BUDGET FOR THE FISCAL YEAR ENDING JUNE : 2013 (AS AMENDED LAST ON)

Be it Resolved by the Council of the City of Creston

Section 1. Following notice published 08/10/2012

and the public hearing held, 08/21/2012 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:

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.

Passed this 21st day of August, 2012

Signature of Lisa Williamson, City Clerk/Finance Officer

Signature of J. Woods, Mayor

RECEIVED

MAY 10 2013

88-848

CITY OF CRESTON
MANAGEMENT

CITY BUDGET AMENDMENT AND CERTIFICATION RESOLUTION

To the Auditor of _____ UNION _____ County, Iowa:

The City Council of Creston in said County/Countries met on 05/07/13, 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. 182 - 13

FILED
MAY 08 2013
SANDY HYSSELL
COUNTY AUDITOR

A RESOLUTION AMENDING THE CURRENT BUDGET FOR THE FISCAL YEAR ENDING JUNE : 2013
(AS AMENDED LAST ON 08/21/2012 .)

Be it Resolved by the Council of the City of Creston

Section 1. Following notice published 04/19/2013

and the public hearing held, 05/07/13 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	2,280,388	80,000	2,360,388
Less: Uncollected Property Taxes-Levy Year 2	0	0	0
Net Current Property Taxes 3	2,280,388	80,000	2,360,388
Delinquent Property Taxes 4	0	0	0
TIF Revenues 5	643,115	0	643,115
Other City Taxes 6	982,170	74,000	1,056,170
Licenses & Permits 7	37,980	20,000	57,980
Use of Money and Property 8	74,620	0	74,620
Intergovernmental 9	2,375,219	-149,251	2,225,968
Charges for Services 10	6,423,174	950,000	7,373,174
Special Assessments 11	0	0	0
Miscellaneous 12	235,850	464,963	700,813
Other Financing Sources 13	2,098,682	25,533	2,124,215
Total Revenues and Other Sources 14	15,151,198	1,465,245	16,616,443
Expenditures & Other Financing Uses			
Public Safety 15	1,511,763	65,379	1,577,142
Public Works 16	2,480,692	144,465	2,625,157
Health and Social Services 17	0	0	0
Culture and Recreation 18	1,820,527	-311,700	1,508,827
Community and Economic Development 19	69,869	1,000	70,869
General Government 20	2,663,294	207,150	2,870,444
Debt Service 21	1,066,349	292,712	1,359,061
Capital Projects 22	504,936	0	504,936
Total Government Activities Expenditures 23	10,117,430	399,006	10,516,436
Business Type / Enterprises 24	5,452,947	513,333	5,966,280
Total Gov Activities & Business Expenditures 25	15,570,377	912,339	16,482,716
Transfers Out 26	2,098,682	-32,889	2,065,793
Total Expenditures/Transfers Out 27	17,669,059	879,450	18,548,509
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out Fiscal Year 28	-2,517,861	585,795	-1,932,066
Continuing Appropriation 29	0	N/A	0
Beginning Fund Balance July 1 30	8,309,077	0	8,309,077
Ending Fund Balance June 30 31	5,791,216	585,795	6,377,011

Passed this 7th day of May, 2013

(Day) (Month/Year)

Geo Williamson
Signature
City Clerk/Finance Officer

[Signature]
Signature
Mayor