

78-737

Adoption of Budget and Certification of City Taxes

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

The City of: Minden County Name: POTTAWATTAMIE Date Budget Adopted: 03/13/12
(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.

712-483-2991

Telephone Number

Signature

County Auditor Date Stamp

January 1, 2011 Property Valuations

Last Official Census

	With Gas & Electric	Without Gas & Electric
Regular 2a	10,328,152	10,062,322
DEBT SERVICE 3a	14,809,134	14,543,304
Ag Land 4a	181,338	

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 83,658	81,505	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	0	47 0.00000
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	0	52 0.00000
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 83,658	81,505	
384.1	3.00375	Ag Land	26 545	545	63 3.00375
Total General Fund Tax Levies (25 + 26)			27 84,203	82,050	Do Not Add
Special Revenue Levies					
384.8	0.27000	Emergency (if general fund at levy limit)	28 2,789	2,717	64 0.27000
384.6	Amt Nec	Police & Fire Retirement	29	0	0.00000
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30 8,420	8,203	0.81525
Rules	Amt Nec	Other Employee Benefits	31	0	0.00000
Total Employee Benefit Levies (29,30,31)			32 8,420	8,203	0.81525
Sub Total Special Revenue Levies (28+32)			33 11,209	10,920	
Valuation					
386	As Req	With Gas & Elec	Without Gas & Elec		
		(A)	(B)		
		SSMID 1	34	0	66 0.00000
		SSMID 2	35	0	67 0.00000
		SSMID 3	36	0	68 0.00000
		SSMID 4	37	0	69 0.00000
		SSMID 5	555	0	565 0.00000
		SSMID 6	556	0	566 0.00000
		SSMID 7	1177	0	0.00000
Total SSMID			38 0	0	Do Not Add
Total Special Revenue Levies			39 11,209	10,920	
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 95,412	92,970	72 9.18525

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 **Minden**

		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 2011										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	-48,905	75,431	0				26,526	434,308	460,834
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	191,502	70,894	145,057				407,453	236,520	643,973
Actual Expenditures Except End Bal (pg 12, line 259) *	3	226,637	73,668	65,591				365,896	207,339	573,235
Ending Fund Balance June 30 (pg 12, line 261) *	4	-84,040	72,657	79,466	0	0	0	68,083	463,489	531,572
(2)		General	Spec Rev	TIF	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Re-Estimated FY 2012										
Beginning Fund Balance	5	-84,040	72,657	79,466	0	0	0	68,083	463,489	531,572
Re-Est Revenues	6	172,995	69,952	145,686	0	0	0	388,633	255,715	644,348
Re-Est Expenditures	7	226,892	56,472	0	0	0	0	283,364	273,950	557,314
Continuing Appropriation	8					0		0	0	0
Ending Fund Balance	9	-137,937	86,137	225,152	0	0	0	173,352	445,254	618,606
(3)		General	Spec Rev	TIF	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2013										
Beginning Fund Balance	10	-137,937	86,137	225,152	0	0	0	173,352	445,254	618,606
Revenues	11	181,168	72,945	138,790	0	0	0	392,903	384,700	777,603
Expenditures	12	336,431	56,472	0	0	0	0	392,903	384,700	777,603
Continuing Appropriation	13					0		0	0	0
Ending Fund Balance	14	-293,200	102,610	363,942	0	0	0	173,352	445,254	618,606

* 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.

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	9,870							9,870	9,870	9,870
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	38,700							38,700	38,000	31,600
Ambulance	6								0	0	0
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	0	0
Animal Control	9	1,900							1,900	1,800	1,711
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	50,470	0	0			0		50,470	49,670	43,181
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	165,209	26,632						191,841	96,632	112,335
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	8,500							8,500	8,000	7,973
Traffic Control and Safety	15								0	0	0
Snow Removal	16	3,000							3,000	3,000	2,294
Highway Engineering	17								0	0	0
Street Cleaning	18								0	0	0
Airport <i>(if not Enterprise)</i>	19								0	0	0
Garbage <i>(if not Enterprise)</i>	20	31,272							31,272	31,272	29,934
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	207,981	26,632	0			0		234,613	138,904	152,536
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	300							300	300	216
Museum, Band and Theater	32								0	0	0
Parks	33	6,500							6,500	5,000	4,015
Recreation	34								0	0	0
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36								0	0	0
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	6,800	0	0			0		6,800	5,300	4,231

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									0	0	65,591
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			0		0	0	65,591
GENERAL GOVERNMENT												
Mayor, Council, & City Manager	46		3,750							3,750	2,300	2,480
Clerk, Treasurer, & Finance Adm.	47		34,680							34,680	28,000	61,610
Elections	48									0	1,600	0
Legal Services & City Attorney	49		1,000							1,000	750	0
City Hall & General Buildings	50		6,850							6,850	5,000	1,481
Tort Liability	51		15,000							15,000	14,000	13,676
Other General Government	52		9,900							9,900	8,000	8,119
TOTAL (lines 46 - 52)	53		71,180	0	0			0		71,180	59,650	87,366
DEBT SERVICE	54			29,840						29,840	29,840	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 (lines 11+22+30+38+45+53+54+57)	58		336,431	56,472	0	0	0	0		392,903	283,364	352,905
BUSINESS TYPE ACTIVITIES Proprietary: Enterprise & Budgeted ISF												
Water Utility	59								300,500	300,500	194,000	125,802
Sewer Utility	60								43,062	43,062	40,000	40,775
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	39,950	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								41,138	41,138	0	40,762
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								384,700	384,700	273,950	207,339
TOTAL ALL EXPENDITURES (lines 58+74)	74		336,431	56,472	0	0	0	0	384,700	777,603	557,314	560,244
Regular Transfers Out	75									0	0	12,991
Internal TIF Loan / Repayment Transfers Out	76									0	0	0
Total ALL Transfers Out	77		0	0	0	0	0	0	0	0	0	12,991
Total Expenditures & Fund Transfers Out (lines 75+76)	78		336,431	56,472	0	0	0	0	384,700	777,603	557,314	573,235
Continuing Appropriation	79								0	0	0	
Ending Fund Balance June 30	80		-293,200	102,610	363,942	0	0	0	445,254	618,606	618,606	531,572

* 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)	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)
REVENUES & OTHER FINANCING SOURCES											
	1	82,050	10,920		0	0			92,970	90,373	91,483
	2								0	0	0
	3	82,050	10,920		0	0			92,970	90,373	91,483
	4								0	0	0
	5			138,790					138,790	145,686	145,057
Other City Taxes:											
	6	2,153	289		0	0			2,442	2,443	2,056
	7	2,400							2,400	2,200	2,513
	8								0	0	0
	9								0	0	0
	10								0	0	0
	11								0	0	0
	12	34,000							34,000	31,600	70,674
	13	38,553	289		0	0			38,842	36,243	75,243
	14	1,775							1,775	1,255	1,760
	15	300						1,200	1,500	2,676	1,303
Intergovernmental:											
	16							200,000	200,000	75,000	0
	17		61,736						61,736	60,000	57,903
	18	780							780	0	60,253
	19	19,958							19,958	19,000	16,827
	20	20,738	61,736	0	0	0		200,000	282,474	154,000	134,983
Charges for Fees & Service:											
	21							82,000	82,000	82,000	74,819
	22							67,000	67,000	66,000	65,951
	23								0	0	0
	24								0	0	0
	25								0	0	0
	26								0	0	0
	27	36,252							36,252	34,000	33,254
	28								0	0	0
	29								0	0	0
	30								0	0	0
	31								0	0	0
	32								0	0	0
	33								0	0	25
	34	36,252	0		0	0		149,000	185,252	182,000	174,049
	35								0	0	7,104
	36	1,500						34,500	36,000	32,115	0
Other Financing Sources:											
	37								0	0	12,991
	38								0	0	0
	39	0	0	0	0	0	0	0	0	0	12,991
	40								0	0	0
	41								0	0	0
	42	0	0	0	0	0	0	0	0	0	12,991
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)											
	43	181,168	72,945	138,790	0	0	0	384,700	777,603	644,348	643,973
	44	-137,937	86,137	225,152	0	0	0	445,254	618,606	531,572	460,834
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)											
	45	43,231	159,082	363,942	0	0	0	829,954	1,396,209	1,175,920	1,104,807

CITY OF
Minden
ADOPTED BUDGET SUMMARY
YEAR ENDED JUNE 30, 2013

Fiscal Years

(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)
Revenues & Other Financing Sources											
Taxes Levied on Property	1	82,050	10,920		0	0			92,970	90,373	91,483
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	82,050	10,920		0	0			92,970	90,373	91,483
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			138,790					138,790	145,686	145,057
Other City Taxes	6	38,553	289		0	0			38,842	36,243	75,243
Licenses & Permits	7	1,775	0					0	1,775	1,255	1,760
Use of Money and Property	8	300	0	0	0	0	0	1,200	1,500	2,676	1,303
Intergovernmental	9	20,738	61,736	0	0	0		200,000	282,474	154,000	134,983
Charges for Fees & Service	10	36,252	0		0	0		149,000	185,252	182,000	174,049
Special Assessments	11	0	0		0	0		0	0	0	7,104
Miscellaneous	12	1,500	0		0	0		34,500	36,000	32,115	0
Sub-Total Revenues	13	181,168	72,945	138,790	0	0		384,700	777,603	644,348	630,982
Other Financing Sources:											
Total Transfers In	14	0	0	0	0	0		0	0	0	12,991
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
Total Revenues and Other Sources	17	181,168	72,945	138,790	0	0		384,700	777,603	644,348	643,973
Expenditures & Other Financing Uses											
Public Safety	18	50,470	0	0			0		50,470	49,670	43,181
Public Works	19	207,981	26,632	0			0		234,613	138,904	152,536
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	6,800	0	0			0		6,800	5,300	4,231
Community and Economic Development	22	0	0	0			0		0	0	65,591
General Government	23	71,180	0	0			0		71,180	59,650	87,366
Debt Service	24	0	29,840	0	0		0		29,840	29,840	0
Capital Projects	25	0	0	0		0			0	0	0
Total Government Activities Expenditures	26	336,431	56,472	0	0	0			392,903	283,364	352,905
Business Type Proprietary: Enterprise & ISF	27							384,700	384,700	273,950	207,339
Total Gov & Bus Type Expenditures	28	336,431	56,472	0	0	0		384,700	777,603	557,314	560,244
Total Transfers Out	29	0	0	0	0	0		0	0	0	12,991
Total ALL Expenditures/Fund Transfers Out	30	336,431	56,472	0	0	0		384,700	777,603	557,314	573,235
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-155,263	16,473	138,790	0	0		0	0	87,034	70,738
Continuing Appropriation	33							0	0	0	
Beginning Fund Balance July 1	34	-137,937	86,137	225,152	0	0		445,254	618,606	531,572	460,834
Ending Fund Balance June 30	35	-293,200	102,610	363,942	0	0		445,254	618,606	618,606	531,572

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

City Name: Minden

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)	Sewer-Rev	350,000		16,000	7,980	665	24,645	24,645	0
(2)	Sewer-GO	227,000		11,000	5,070	423	16,493	16,493	0
(3)	Loan-Street	208,875		29,840			29,840	29,840	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				56,840	13,050	1,088	70,978	70,978	0

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

Fiscal Year

2013

City Name: Minden

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
(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
			56,840	13,050	1,088	70,978	70,978	0

RECEIVED

78-737

MAY 20 2013

IOWA DEPT OF MANAGEMENT

CITY BUDGET AMENDMENT AND CERTIFICATION RESOLUTION

To the Auditor of POTTAWATTAMIE County, Iowa:

The City Council of MINDEN in said County/Countries met on MAY 14, 2013 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. 13-02

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 MINDEN May 2, 2013

Section 1. Following notice published and the public hearing held, MAY 14, 2013 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 14 day of May 2013

Signature of Teresa Tern, City Clerk/Finance Officer

Signature of Mayor

2013 MAY 17 11:27