

78-737

Adoption of Budget and Certification of City Taxes

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

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

712-483-2991

Telephone Number

Signature

County Auditor Date Stamp

January 1, 2012 Property Valuations

Last Official Census

Regular	2a	With Gas & Electric	11,401,326	2b	Without Gas & Electric	11,136,916	599
Debt Service Value	3a		15,380,305	3b		15,115,895	
Ag Land	4a		188,878				

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	92,351	90,209	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		0	0.00000
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.		0	0.00000
-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)			92,351	90,209	
384.1	3.00375	Ag Land	567	567	3.00375
Total General Fund Tax Levies (25 + 26)			92,918	90,776	Do Not Add
Special Revenue Levies					
384.8	0.27000	Emergency (if general fund at levy limit)	3,078	3,007	0.27000
384.6	Amt Nec	Police & Fire Retirement		0	0.00000
	Amt Nec	FICA & IPERS (if general fund at levy limit)	8,582	8,383	0.75272
Rules	Amt Nec	Other Employee Benefits		0	0.00000
Total Employee Benefit Levies (29,30,31)			8,582	8,383	0.75272
Sub Total Special Revenue Levies (28+32)			11,660	11,390	
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			11,660	11,390	
384.4	Amt Nec	Debt Service Levy 76.10(6)	0	0	0.00000
384.7	0.67500	Capital Projects (Capital Improv. Reserve)		0	0.00000
Total Property Taxes (27+39+40+41)			104,578	102,166	9.12272

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 **MINDEN**

		General (A)	Special Rev (B)	TIF Special Rev (C)	Debt Serv (D)	Capt Proj (E)	Permanent (G)	Total Government (H)	Proprietary (I)	Grand Total (J)
(1)										
*Annual Report FY 2012										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	-84,040	72,657	79,466				68,083	463,489	531,572
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	185,103	72,562	147,147				404,812	204,288	609,100
Actual Expenditures Except End Bal (pg 12, line 259) *	3	207,136	54,032					261,168	211,012	472,180
Ending Fund Balance June 30 (pg 12, line 270) *	4	-106,073	91,187	226,613	0	0	0	211,727	456,765	668,492
(2)										
** Re-Estimated FY 2013										
Beginning Fund Balance	5	-106,073	91,187	226,613	0	0	0	211,727	456,765	668,492
Re-Est Revenues	6	214,363	73,240	138,790	0	0	0	426,393	889,900	1,316,293
Re-Est Expenditures	7	328,042	56,472	34,465	0	0	0	418,979	584,200	1,003,179
Ending Fund Balance	8	-219,752	107,955	330,938	0	0	0	219,141	762,465	981,606
(3)										
** Budget FY 2014										
Beginning Fund Balance	9	-219,752	107,955	330,938	0	0	0	219,141	762,465	981,606
Revenues	10	187,794	74,894	136,766	0	0	0	399,454	185,200	584,654
Expenditures	11	341,742	55,152	0	0	0	0	396,894	187,760	584,654
Ending Fund Balance	12	-373,700	127,697	467,704	0	0	0	221,701	759,905	981,606

* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 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 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	10,483							10,483	9,870	9,870
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	40,300							40,300	38,700	37,977
Ambulance	6								0	0	0
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	0	0
Animal Control	9	1,950							1,950	1,900	1,713
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	52,733	0	0			0		52,733	50,470	49,560
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	162,209	55,152						217,361	111,632	77,579
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	8,500							8,500	8,500	7,993
Traffic Control and Safety	15								0	0	0
Snow Removal	16	3,000							3,000	3,000	1,614
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	35,550							35,550	31,272	32,269
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	209,259	55,152	0			0		264,411	154,404	119,455
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	1,150							1,150	1,100	0
Museum, Band and Theater	32								0	0	0
Parks	33	5,000							5,000	56,000	3,777
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	6,150	0	0			0		6,150	57,100	3,777

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									0	34,465	14,327
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	34,465	14,327
GENERAL GOVERNMENT												
Mayor, Council, & City Manager	46		3,750							3,750	2,800	2,295
Clerk, Treasurer, & Finance Adm.	47		34,700							34,700	28,000	30,015
Elections	48		2,200							2,200	0	1,540
Legal Services & City Attorney	49		1,000							1,000	1,000	274
City Hall & General Buildings	50		5,550							5,550	35,000	5,504
Tort Liability	51		16,500							16,500	16,000	14,320
Other General Government	52		9,900							9,900	9,900	10,235
TOTAL (lines 46 - 52)	53		73,600	0	0			0		73,600	92,700	64,183
DEBT SERVICE	54									0	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		341,742	55,152	0	0	0	0		396,894	418,979	251,302
BUSINESS TYPE ACTIVITIES Proprietary: Enterprise & Budgeted ISF												
Water Utility	59								102,500	102,500	500,000	137,739
Sewer Utility	60								45,000	45,000	43,062	73,273
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								40,260	40,260	41,138	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								187,760	187,760	584,200	211,012
TOTAL ALL EXPENDITURES (lines 58+74)	74		341,742	55,152	0	0	0	0	187,760	584,654	1,003,179	462,314
Regular Transfers Out	75									0	0	9,866
Internal TIF Loan / Repayment Transfers Out	76									0	0	0
Total ALL Transfers Out	77		0	0	0	0	0	0	0	0	0	9,866
Total Expenditures & Fund Transfers Out (lines 75+78)	78		341,742	55,152	0	0	0	0	187,760	584,654	1,003,179	472,180
Ending Fund Balance June 30	79		-373,700	127,697	467,704	0	0	0	759,905	981,606	981,606	668,492

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	90,776	11,390		0	0			102,166	97,000	90,389
	2								0	0	0
	3	90,776	11,390		0	0			102,166	97,000	90,389
	4								0	0	0
	5			136,766					136,766	138,790	147,147
Other City Taxes:											
	6	2,142	270		0	0			2,412	2,440	2,428
	7	2,400							2,400	2,400	2,379
	8								0	0	0
	9								0	0	0
	10								0	0	0
	11								0	0	0
	12	34,500							34,500	34,000	67,868
	13	39,042	270		0	0			39,312	38,840	72,675
	14	1,775							1,775	1,775	1,905
	15	300						1,200	1,500	1,500	1,751
Intergovernmental:											
	16								0	300,000	0
	17		63,234						63,234	61,000	62,696
	18	390							390	780	23,467
	19	21,011							21,011	425,656	19,929
	20	21,401	63,234	0	0	0		0	84,635	787,436	106,092
Charges for Fees & Service:											
	21							82,500	82,500	95,000	75,204
	22							67,000	67,000	85,200	64,090
	23								0	0	0
	24								0	0	0
	25								0	0	0
	26								0	0	0
	27	33,000							33,000	36,252	32,424
	28								0	0	0
	29								0	0	0
	30								0	0	0
	31								0	0	0
	32								0	0	0
	33								0	0	0
	34	33,000	0		0	0		149,500	182,500	216,452	171,718
	35								0	0	0
	36	1,500						34,500	36,000	34,500	7,557
Other Financing Sources:											
	37								0	0	9,866
	38								0	0	0
	39	0	0	0	0	0	0	0	0	0	9,866
	40								0	0	0
	41								0	0	0
	42	0	0	0	0	0	0	0	0	0	9,866
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 42)											
	43	187,794	74,894	136,766	0	0	0	185,200	584,654	1,316,293	609,100
	44	-219,752	107,955	330,938	0	0	0	762,465	981,606	668,492	531,572
	45	-31,958	182,849	467,704	0	0	0	947,665	1,566,260	1,984,785	1,140,672

CITY OF MINDEN
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	90,776	11,390		0	0			102,166	97,000	90,389
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	90,776	11,390		0	0			102,166	97,000	90,389
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			136,766					136,766	138,790	147,147
Other City Taxes	6	39,042	270		0	0			39,312	38,840	72,675
Licenses & Permits	7	1,775	0					0	1,775	1,775	1,905
Use of Money and Property	8	300	0	0	0	0	0	1,200	1,500	1,500	1,751
Intergovernmental	9	21,401	63,234	0	0	0		0	84,635	787,436	106,092
Charges for Fees & Service	10	33,000	0		0	0	0	149,500	182,500	216,452	171,718
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	1,500	0		0	0		0	34,500	34,500	7,557
Sub-Total Revenues	13	187,794	74,894	136,766	0	0	0	185,200	584,654	1,316,293	599,234
Other Financing Sources:											
Total Transfers In	14	0	0	0	0	0	0	0	0	0	9,866
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	187,794	74,894	136,766	0	0	0	185,200	584,654	1,316,293	609,100
Expenditures & Other Financing Uses											
Public Safety	18	52,733	0	0			0		52,733	50,470	49,560
Public Works	19	209,259	55,152	0			0		264,411	154,404	119,455
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	6,150	0	0			0		6,150	57,100	3,777
Community and Economic Development	22	0	0	0			0		0	34,465	14,327
General Government	23	73,600	0	0			0		73,600	92,700	64,183
Debt Service	24	0	0	0	0		0		0	29,840	0
Capital Projects	25	0	0	0		0			0	0	0
Total Government Activities Expenditures	26	341,742	55,152	0	0	0	0		396,894	418,979	251,302
Business Type Proprietary: Enterprise & ISF	27							187,760	187,760	584,200	211,012
Total Gov & Bus Type Expenditures	28	341,742	55,152	0	0	0	0	187,760	584,654	1,003,179	462,314
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	9,866
Total ALL Expenditures/Fund Transfers Out	30	341,742	55,152	0	0	0	0	187,760	584,654	1,003,179	472,180
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-153,948	19,742	136,766	0	0	0	-2,560	0	313,114	136,920
Beginning Fund Balance July 1	33	-219,752	107,955	330,938	0	0	0	762,465	981,606	668,492	531,572
Ending Fund Balance June 30	34	-373,700	127,697	467,704	0	0	0	759,905	981,606	981,606	668,492

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

City Name: MINDEN

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 SEWER-REV	350,000		16,000	7,500	625	24,125	24,125	0
-2 SEWER-GO	227,000		11,000	4,740	395	16,135	16,135	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			27,000	12,240	1,020	40,260	40,260	0

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

Fiscal Year

City Name: MINDEN

USE THIS PAGE ONLY AFTER FILLING LINES 1 THRU 30 ABOVE.

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?
-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
			27,000	12,240	1,020	40,260	40,260	0

RECEIVED

78-737

MAY 21 2014

CITY BUDGET AMENDMENT AND CERTIFICATION RESOLUTION

IOWA DEPT. OF MANAGEMENT

To the Auditor of POTTAWATTAMIE County, Iowa:

The City Council of Minden in said County/Countries met on 05/13/2014 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. 14-04

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

Be it Resolved by the Council of the City of Minden 05/01/2014

Section 1. Following notice published and the public hearing held, 05/13/2014 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:

POTTAWATTAMIE CO. AUDITORS OFFICE

2014 MAY 19 PM 3:25

FILED

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 13 day of 05/2014

Signature of Teresa Term, City Clerk/Finance Officer

Signature of Mayor