

# 59-566

## Adoption of Budget and Certification of City Taxes

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

The City of: Russell County Name: LUCAS Date Budget Adopted: 03/05/12  
(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.

641-535-2494  
Telephone Number

Signature

County Auditor Date Stamp

### January 1, 2011 Property Valuations

Last Official Census

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	2a 6,222,072	2b 6,026,746	2,010
<b>DEBT SERVICE</b>	3a	3b	
Ag Land	4a 182,458		

### 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 50,399	43 48,817	8.10000
(384)		Non-Voted Other Permissible Levies			
12(8)	0.67500	Contract for use of Bridge	6	0	0.00000
12(10)	0.95000	Opr & Maint publicly owned Transit	7	0	0.00000
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center	8	0	0.00000
12(12)	0.13500	Opr & Maint of City owned Civic Center	9	0	0.00000
12(13)	0.06750	Planning a Sanitary Disposal Project	10	0	0.00000
12(14)	0.27000	Aviation Authority (under sec.330A.15)	11	0	0.00000
12(15)	Amt Nec	Joint city-county building lease	12	0	0.00000
12(16)	0.06750	Levee Impr. fund in special charter city	13	0	0.00000
12(18)	Amt Nec	Liability, property & self insurance costs	14 4,500	52 4,359	0.72323
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462	0	0.00000
(384)		Voted Other Permissible Levies			
12(1)	0.13500	Instrumental/Vocal Music Groups	15	0	0.00000
12(2)	0.81000	Memorial Building	16	0	0.00000
12(3)	0.13500	Symphony Orchestra	17	0	0.00000
12(4)	0.27000	Cultural & Scientific Facilities	18	0	0.00000
12(5)	As Voted	County Bridge	19	0	0.00000
12(6)	1.35000	Missi or Missouri River Bridge Const.	20	0	0.00000
12(9)	0.03375	Aid to a Transit Company	21	0	0.00000
12(17)	0.20500	Maintain Institution received by gift/devise	22	0	0.00000
12(19)	1.00000	City Emergency Medical District	463	0	0.00000
12(21)	0.27000	Support Public Library	23	0	0.00000
28E.22	1.50000	Unified Law Enforcement	24	0	0.00000
<b>Total General Fund Regular Levies (5 thru 24)</b>			25 54,899	53,176	
384.1	3.00375	Ag Land	26 548	63 548	3.00375
<b>Total General Fund Tax Levies (25 + 26)</b>			27 55,447	53,724	Do Not Add
Special Revenue Levies					
384.8	0.27000	Emergency (if general fund at levy limit)	28 0	64 0	0.00000
384.6	Amt Nec	Police & Fire Retirement	29	0	0.00000
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30 10,900	30 10,558	1.75183
Rules	Amt Nec	Other Employee Benefits	31 3,600	31 3,487	0.57859
<b>Total Employee Benefit Levies (29,30,31)</b>			32 14,500	65 14,045	2.33041
<b>Sub Total Special Revenue Levies (28+32)</b>			33 14,500	14,045	
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>			38 0	0	Do Not Add
<b>Total Special Revenue Levies</b>			39 14,500	14,045	
384.4	Amt Nec	Debt Service Levy 76.10(6)	40 0	40 0	70 0.00000
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41	41 0	71 0.00000
<b>Total Property Taxes (27+39+40+41)</b>			42 69,947	42 67,769	72 11.15364

### 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 **Russell**

		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 2011</b>										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	348,497						348,497	19,281	367,778
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	119,582	96,129					215,711	172,847	388,558
Actual Expenditures Except End Bal (pg 12, line 259) *	3	194,907	111,691					306,598	147,381	453,979
Ending Fund Balance June 30 (pg 12, line 261) *	4	273,172	-15,562	0	0	0	0	257,610	44,747	302,357
(2)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
<b>** Re-Estimated FY 2012</b>										
Beginning Fund Balance	5	273,172	-15,562	0	0	0	0	257,610	44,747	302,357
Re-Est Revenues	6	74,820	122,900	0	0	0	0	197,720	174,000	371,720
Re-Est Expenditures	7	75,100	89,823	0	0	0	0	164,923	149,000	313,923
Continuing Appropriation	8					0		0	0	0
Ending Fund Balance	9	272,892	17,515	0	0	0	0	290,407	69,747	360,154
(3)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
<b>** Budget FY 2013</b>										
Beginning Fund Balance	10	272,892	17,515	0	0	0	0	290,407	69,747	360,154
Revenues	11	79,047	26,500	0	0	0	0	105,547	174,000	279,547
Expenditures	12	75,800	89,823	0	0	0	0	165,623	172,000	337,623
Continuing Appropriation	13					0		0	0	0
Ending Fund Balance	14	276,139	-45,808	0	0	0	0	230,331	71,747	302,078

\* 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)
<b>PUBLIC SAFETY</b>											
Police Department/Crime Prevention	1	12,900							12,900	12,900	9,020
Jail	2								0	0	0
Emergency Management	3								0	0	101,117
Flood Control	4								0	0	0
Fire Department	5		26,000						26,000	26,000	40,342
Ambulance	6								0	0	0
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	0	0
Animal Control	9								0	0	0
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	12,900	26,000	0			0		38,900	38,900	150,479
<b>PUBLIC WORKS</b>											
Roads, Bridges, & Sidewalks	12		39,023						39,023	39,023	59,608
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		12,200						12,200	12,200	11,741
Traffic Control and Safety	15								0	0	0
Snow Removal	16								0	0	0
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								0	0	0
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	0	51,223	0			0		51,223	51,223	71,349
<b>HEALTH &amp; SOCIAL SERVICES</b>											
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
<b>CULTURE &amp; RECREATION</b>											
Library Services	31	500							500	500	500
Museum, Band and Theater	32								0	0	0
Parks	33	3,000							3,000	3,000	5,272
Recreation	34								0	0	0
Cemetery	35	700							700	700	700
Community Center, Zoo, & Marina	36	700							700	0	3,635
Other Culture and Recreation	37		12,600						12,600	12,600	24,994
TOTAL (lines 31 - 37)	38	4,900	12,600	0			0		17,500	16,800	35,101

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)
<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		1,000							1,000	1,000	415
Clerk, Treasurer, & Finance Adm.	47		56,000							56,000	56,000	48,369
Elections	48		500							500	500	0
Legal Services & City Attorney	49		500							500	500	885
City Hall & General Buildings	50									0	0	0
Tort Liability	51									0	0	0
Other General Government	52									0	0	0
TOTAL (lines 46 - 52)	53		58,000	0	0			0		58,000	58,000	49,669
<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		75,800	89,823	0	0	0	0		165,623	164,923	306,598
<b>BUSINESS TYPE ACTIVITIES</b>												
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>												
Water Utility	59								85,000	85,000	62,000	61,294
Sewer Utility	60								57,000	57,000	57,000	56,236
Electric Utility	61								0	0	0	0
Gas Utility	62								0	0	0	0
Airport	63								0	0	0	0
Landfill/Garbage	64								30,000	30,000	30,000	29,851
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
<b>TOTAL Business Type Expenditures (lines 59 - 73)</b>	73								172,000	172,000	149,000	147,381
<b>TOTAL ALL EXPENDITURES (lines 58+74)</b>	74		75,800	89,823	0	0	0	0	172,000	337,623	313,923	453,979
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+76)</b>	78		75,800	89,823	0	0	0	0	172,000	337,623	313,923	453,979
Continuing Appropriation	79									0	0	0
<b>Ending Fund Balance June 30</b>	80		276,139	-45,808	0	0	0	0	71,747	302,078	360,154	302,357

\* 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)
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>											
	1	53,724	14,045		0	0			67,769	63,050	59,983
	2								0	0	0
	3	53,724	14,045		0	0			67,769	63,050	59,983
	4								0	0	0
	5								0	0	0
Other City Taxes:											
	6	1,723	455		0	0			2,178	2,070	0
	7								0	0	0
	8								0	0	0
	9								0	0	0
	10								0	0	0
	11								0	0	0
	12	22,000	12,000						34,000	34,000	33,500
	13	23,723	12,455		0	0			36,178	36,070	33,500
	14	600							600	600	565
	15	1,000							1,000	1,000	1,401
Intergovernmental:											
	16								0	0	0
	17								0	57,000	56,713
	18								0	0	14,471
	19								0	40,000	39,416
	20	0	0	0	0	0	0	0	97,000	97,000	110,600
Charges for Fees & Service:											
	21							83,000	83,000	83,000	82,609
	22							55,000	55,000	55,000	54,484
	23							0	0	0	0
	24							0	0	0	0
	25							0	0	0	0
	26							0	0	0	0
	27							36,000	36,000	36,000	35,754
	28							0	0	0	0
	29							0	0	0	0
	30							0	0	0	0
	31							0	0	0	0
	32							0	0	0	0
	33							0	0	0	3,008
	34	0	0		0	0	0	174,000	174,000	174,000	175,855
	35							0	0	0	0
	36							0	0	0	6,654
Other Financing Sources:											
	37								0	0	0
	38								0	0	0
	39	0	0	0	0	0	0	0	0	0	0
	40								0	0	0
	41								0	0	0
	42	0	0	0	0	0	0	0	0	0	0
	43	79,047	26,500	0	0	0	0	174,000	279,547	371,720	388,558
	44	272,892	17,515	0	0	0	0	69,747	360,154	302,357	367,778
	45	351,939	44,015	0	0	0	0	243,747	639,701	674,077	756,336

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
<b>Revenues &amp; Other Financing Sources</b>											
Taxes Levied on Property	1	53,724	14,045		0	0			67,769	63,050	59,983
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	53,724	14,045		0	0			67,769	63,050	59,983
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	23,723	12,455		0	0			36,178	36,070	33,500
Licenses & Permits	7	600	0					0	600	600	565
Use of Money and Property	8	1,000	0	0	0	0	0	0	1,000	1,000	1,401
Intergovernmental	9	0	0	0	0	0		0	0	97,000	110,600
Charges for Fees & Service	10	0	0		0	0	0	174,000	174,000	174,000	175,855
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	0	0		0	0	0	0	0	0	6,654
Sub-Total Revenues	13	79,047	26,500	0	0	0	0	174,000	279,547	371,720	388,558
<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	0
Proceeds of Capital Asset Sales	16	0	0		0	0	0	0	0	0	0
Total Revenues and Other Sources	17	79,047	26,500	0	0	0	0	174,000	279,547	371,720	388,558
<b>Expenditures &amp; Other Financing Uses</b>											
Public Safety	18	12,900	26,000	0			0		38,900	38,900	150,479
Public Works	19	0	51,223	0			0		51,223	51,223	71,349
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	4,900	12,600	0			0		17,500	16,800	35,101
Community and Economic Development	22	0	0	0			0		0	0	0
General Government	23	58,000	0	0			0		58,000	58,000	49,669
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	75,800	89,823	0	0	0	0		165,623	164,923	306,598
Business Type Proprietary: Enterprise & ISF	27							172,000	172,000	149,000	147,381
Total Gov & Bus Type Expenditures	28	75,800	89,823	0	0	0	0	172,000	337,623	313,923	453,979
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	75,800	89,823	0	0	0	0	172,000	337,623	313,923	453,979
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31										
Continuing Appropriation	32	3,247	-63,323	0	0	0	0	2,000	-58,076	57,797	-65,421
Beginning Fund Balance July 1	34	272,892	17,515	0	0	0	0	69,747	360,154	302,357	367,778
Ending Fund Balance June 30	35	276,139	-45,808	0	0	0	0	71,747	302,078	360,154	302,357

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

City Name: Russell

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)	Utility Sewer	350,000		16,000	6,450		22,450	22,450	0
(2)	Fire Department	62,000		4,290	1,385		5,675	5,675	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	20,290	7,835	0	28,125	28,125	0

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

Fiscal Year  
2013

City Name: Russell

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
				20,290	7,835	0	28,125	28,125	0

