

11-085

Adoption of Budget and Certification of City Taxes

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

The City of: LAKESIDE County Name: BUENA VISTA 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.

712-732-6601
Telephone Number

Signature

County Auditor Date Stamp

January 1, 2012 Property Valuations

Last Official Census

Regular	2a	With Gas & Electric	2b	23,478,738	Without Gas & Electric	23,283,422	698
Debt Service Value	3a		3b	23,478,738		23,283,422	
Ag Land	4a			0			

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	164,352	162,985	7.00004
-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)			164,352	162,985	
384.1	3.00375	Ag Land	0	0	0.00000
Total General Fund Tax Levies (25 + 26)			164,352	162,985	Do Not Add
Special Revenue Levies					
384.8	0.27000	Emergency (if general fund at levy limit)	0	0	0.00000
384.6	Amt Nec	Police & Fire Retirement		0	0.00000
	Amt Nec	FICA & IPERS (if general fund at levy limit)		0	0.00000
Rules	Amt Nec	Other Employee Benefits		0	0.00000
Total Employee Benefit Levies (29,30,31)			0	0	0.00000
Sub Total Special Revenue Levies (28+32)			0	0	
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			0	0	
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)			164,352	162,985	7.00004

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 **LAKESIDE**

		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	400,492	258,104				600	659,196	9,338	668,534
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	144,838	178,808					323,646	194,725	518,371
Actual Expenditures Except End Bal (pg 12, line 259) *	3	192,841	44,608					237,449	174,518	411,967
Ending Fund Balance June 30 (pg 12, line 270) *	4	352,489	392,304	0	0	0	600	745,393	29,545	774,938
(2)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Re-Estimated FY 2013										
Beginning Fund Balance	5	352,489	392,304	0	0	0	600	745,393	29,545	774,938
Re-Est Revenues	6	207,375	137,000	0	0	207,229	0	551,604	235,000	786,604
Re-Est Expenditures	7	282,564	140,500	0	0	207,229	0	630,293	209,000	839,293
Ending Fund Balance	8	277,300	388,804	0	0	0	600	666,704	55,545	722,249
(3)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2014										
Beginning Fund Balance	9	277,300	388,804	0	0	0	600	666,704	55,545	722,249
Revenues	10	215,352	132,000	0	0	0	0	347,352	225,000	572,352
Expenditures	11	175,001	218,700	0	0	0	0	393,701	227,000	620,701
Ending Fund Balance	12	317,651	302,104	0	0	0	600	620,355	53,545	673,900

* 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		22,000						22,000	20,000	16,282
Jail	2								0	0	0
Emergency Management	3	1,000							1,000	1,000	179
Flood Control	4								0	0	0
Fire Department	5	13,241							13,241	13,431	9,773
Ambulance	6								0	0	0
Building Inspections	7								0	2,128	0
Miscellaneous Protective Services	8								0	0	0
Animal Control	9	300							300	300	0
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	14,541	22,000	0			0		36,541	36,859	26,234
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12		100,000						100,000	50,000	3,160
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		8,000						8,000	6,500	5,702
Traffic Control and Safety	15	500							500	500	0
Snow Removal	16		25,000						25,000	20,000	1,491
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	20,860							20,860	22,052	21,780
Other Public Works	21								0	0	49,352
TOTAL (lines 12 - 21)	22	21,360	133,000	0			0		154,360	99,052	81,485
HEALTH & SOCIAL SERVICES											
Welfare Assistance	23	600							600	600	589
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	3,000							3,000	5,000	4,417
Community Mental Health	28								0	0	0
Other Health and Social Services	29		3,700						3,700	3,500	3,500
TOTAL (lines 23 - 29)	30	3,600	3,700	0			0		7,300	9,100	8,506
CULTURE & RECREATION											
Library Services	31								0	0	0
Museum, Band and Theater	32								0	0	0
Parks	33	33,000							33,000	30,000	11,669
Recreation	34								0	0	0
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36								0	0	0
Other Culture and Recreation	37	3,000							3,000	3,000	0
TOTAL (lines 31 - 37)	38	36,000	0	0			0		36,000	33,000	11,669

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			60,000						60,000	60,000	14,473
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)	45		0	60,000	0			0		60,000	60,000	14,473
GENERAL GOVERNMENT												
Mayor, Council, & City Manager	46		7,000							7,000	6,500	4,482
Clerk, Treasurer, & Finance Adm.	47		70,000							70,000	70,000	50,806
Elections	48		1,500							1,500	1,000	731
Legal Services & City Attorney	49		5,000							5,000	5,000	29,857
City Hall & General Buildings	50		6,000							6,000	5,000	3,280
Tort Liability	51		10,000							10,000	9,000	5,926
Other General Government	52									0	0	0
TOTAL (lines 46 - 52)	53		99,500	0	0			0		99,500	96,500	95,082
DEBT SERVICE	54									0	0	0
Gov Capital Projects	55									0	489,793	0
TIF Capital Projects	56									0	0	0
TOTAL CAPITAL PROJECTS	57		0	0	0		0	0		0	489,793	0
TOTAL Government Activities Expenditures <i>(lines 11+22+30+38+45+53+54+57)</i>	58		175,001	218,700	0	0	0	0		393,701	824,304	237,449
BUSINESS TYPE ACTIVITIES												
Proprietary: Enterprise & Budgeted ISF												
Water Utility	59								112,000	112,000	99,000	88,161
Sewer Utility	60								115,000	115,000	110,000	86,357
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								227,000	227,000	209,000	174,518
TOTAL ALL EXPENDITURES (lines 58+74)	74		175,001	218,700	0	0	0	0	227,000	620,701	1,033,304	411,967
Regular Transfers Out	75									0	0	0
Internal TIF Loan / Repayment Transfers Out	76									0	0	0
Total ALL Transfers Out	77		0	0	0	0	0	0	0	0	0	0
Total Expenditures & Fund Transfers Out (lines 75+78)	78		175,001	218,700	0	0	0	0	227,000	620,701	1,033,304	411,967
Ending Fund Balance June 30	79		406,204	302,104	0	0	-282,564	600	53,545	479,889	528,238	774,938

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											
Taxes Levied on Property	1	162,985	0		0	0			162,985	156,875	99,773
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	162,985	0		0	0			162,985	156,875	99,773
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	1,367	0		0	0			1,367	0	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		65,000						65,000	62,000	62,942
Subtotal - Other City Taxes (lines 6 thru 12)	13	1,367	65,000		0	0			66,367	62,000	62,942
Licenses & Permits	14	2,000							2,000	2,500	2,670
Use of Money & Property	15	20,000							20,000	18,000	16,644
Intergovernmental:											
Federal Grants & Reimbursements	16								0	182,967	48,985
Road Use Taxes	17		67,000						67,000	75,000	60,350
Other State Grants & Reimbursements	18								0	24,262	6,531
Local Grants & Reimbursements	19								0	0	0
Subtotal - Intergovernmental (lines 16 thru 19)	20	0	67,000	0	0	0		0	67,000	282,229	115,866
Charges for Fees & Service:											
Water Utility	21							120,000	120,000	120,000	93,463
Sewer Utility	22							105,000	105,000	115,000	101,262
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	23,000							23,000	25,000	25,355
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								0	0	0
Subtotal - Charges for Service (lines 21 thru 33)	34	23,000	0		0	0		225,000	248,000	260,000	220,080
Special Assessments	35								0	0	0
Miscellaneous	36	6,000							6,000	5,000	396
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
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
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 42)	43	215,352	132,000	0	0	0	0	225,000	572,352	786,604	518,371
Beginning Fund Balance July 1	44	365,853	388,804	0	0	-282,564	600	55,545	528,238	774,938	668,534
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	581,205	520,804	0	0	-282,564	600	280,545	1,100,590	1,561,542	1,186,905

CITY OF LAKESIDE
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	162,985	0		0	0			162,985	156,875	99,773
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	162,985	0		0	0			162,985	156,875	99,773
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	1,367	65,000		0	0			66,367	62,000	62,942
Licenses & Permits	7	2,000	0					0	2,000	2,500	2,670
Use of Money and Property	8	20,000	0	0	0	0	0	0	20,000	18,000	16,644
Intergovernmental	9	0	67,000	0	0	0		0	67,000	282,229	115,866
Charges for Fees & Service	10	23,000	0		0	0	0	225,000	248,000	260,000	220,080
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	6,000	0		0	0	0	0	6,000	5,000	396
Sub-Total Revenues	13	215,352	132,000	0	0	0	0	225,000	572,352	786,604	518,371
Other Financing Sources:											
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	215,352	132,000	0	0	0	0	225,000	572,352	786,604	518,371
Expenditures & Other Financing Uses											
Public Safety	18	14,541	22,000	0			0		36,541	36,859	26,234
Public Works	19	21,360	133,000	0			0		154,360	99,052	81,485
Health and Social Services	20	3,600	3,700	0			0		7,300	9,100	8,506
Culture and Recreation	21	36,000	0	0					36,000	33,000	11,669
Community and Economic Development	22	0	60,000	0			0		60,000	60,000	14,473
General Government	23	99,500	0	0			0		99,500	96,500	95,082
Debt Service	24	0	0	0	0		0		0	0	0
Capital Projects	25	0	0	0		0			0	489,793	0
Total Government Activities Expenditures	26	175,001	218,700	0	0	0	0		393,701	824,304	237,449
Business Type Proprietary: Enterprise & ISF	27							227,000	227,000	209,000	174,518
Total Gov & Bus Type Expenditures	28	175,001	218,700	0	0	0	0	227,000	620,701	1,033,304	411,967
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	175,001	218,700	0	0	0	0	227,000	620,701	1,033,304	411,967
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	40,351	-86,700	0	0	0	0	-2,000	-48,349	-246,700	106,404
Beginning Fund Balance July 1	33	365,853	388,804	0	0	-282,564	600	55,545	528,238	774,938	668,534
Ending Fund Balance June 30	34	406,204	302,104	0	0	-282,564	600	53,545	479,889	528,238	774,938

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

City Name: LAKESIDE

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
-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	0	0	0	0	0

RECEIVED

11-085

MAY 27 2014

IOWA DEPT. OF MANAGEMENT

CITY BUDGET AMENDMENT AND CERTIFICATION RESOLUTION

MAY 21 '14 PM3:29

To the Auditor of BUENA VISTA County, Iowa:

The City Council of LAKESIDE in said County/Countries met on MAY 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. 51314

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

Be it Resolved by the Council of the City of LAKESIDE

Section 1. Following notice published <=== Enter Publication/Posting date and the public hearing held, MAY 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:

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 MAY, 2014

Signature of Jackie Stief, City Clerk/Finance Officer

Signature of Mayor