

# 11-092

## Adoption of Budget and Certification of City Taxes

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

The City of: Truesdale County Name: BUENA VISTA Date Budget Adopted: 03/14/13  
(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) 732-7612  
Telephone Number

Signature

County Auditor Date Stamp

### January 1, 2012 Property Valuations

Last Official Census

Regular	2a	With Gas & Electric	904,337	2b	Without Gas & Electric	857,646	81
<b>Debt Service Value</b>	3a		<b>904,337</b>	3b		<b>857,646</b>	
Ag Land	4a		<b>50,415</b>				

### 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	7,325	6,947	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	3,500	3,319	3.87024
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
<b>Total General Fund Regular Levies (5 thru 24)</b>			<b>10,825</b>	<b>10,266</b>	
384.1	3.00375	Ag Land	151	151	3.00375
<b>Total General Fund Tax Levies (25 + 26)</b>			<b>10,976</b>	<b>10,417</b>	<b>Do Not Add</b>
<b>Special Revenue Levies</b>					
384.8	0.27000	Emergency (if general fund at levy limit)	244	232	0.27000
384.6	Amt Nec	Police & Fire Retirement		0	0.00000
	Amt Nec	FICA & IPERS (if general fund at levy limit)	550	522	0.60818
Rules	Amt Nec	Other Employee Benefits		0	0.00000
<b>Total Employee Benefit Levies (29,30,31)</b>			<b>550</b>	<b>522</b>	<b>0.60818</b>
<b>Sub Total Special Revenue Levies (28+32)</b>			<b>794</b>	<b>754</b>	
<b>Valuation</b>					
386	As Req	With Gas & Elec	Without Gas & Elec		
	SSMID 1 (A)			0	0.00000
	SSMID 2 (A)			0	0.00000
	SSMID 3 (A)			0	0.00000
	SSMID 4 (A)			0	0.00000
	SSMID 5 (A)			0	0.00000
	SSMID 6 (A)			0	0.00000
	SSMID 7 (A)			0	0.00000
<b>Total SSMID</b>			<b>0</b>	<b>0</b>	<b>Do Not Add</b>
<b>Total Special Revenue Levies</b>			<b>794</b>	<b>754</b>	
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
<b>Total Property Taxes (27+39+40+41)</b>			<b>11,770</b>	<b>11,171</b>	<b>12.84842</b>

### 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 **Truesdale**

		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 2012</b>										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	22,327	9,431					31,758		31,758
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	27,989	9,350					37,339	21,315	58,654
Actual Expenditures Except End Bal (pg 12, line 259) *	3	38,601	3,518					42,119	17,201	59,320
Ending Fund Balance June 30 (pg 12, line 270) *	4	11,715	15,263	0	0	0	0	26,978	4,114	31,092
(2)		General	Spec Rev	TIF	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
<b>** Re-Estimated FY 2013</b>										
Beginning Fund Balance	5	11,715	15,263	0	0	0	0	26,978	4,114	31,092
Re-Est Revenues	6	27,254	10,700	0	0	0	0	37,954	23,000	60,954
Re-Est Expenditures	7	14,100	21,600	0	0	0	0	35,700	23,000	58,700
Ending Fund Balance	8	24,869	4,363	0	0	0	0	29,232	4,114	33,346
(3)		General	Spec Rev	TIF	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
<b>** Budget FY 2014</b>										
Beginning Fund Balance	9	24,869	4,363	0	0	0	0	29,232	4,114	33,346
Revenues	10	27,026	6,794	0	0	0	0	33,820	20,000	53,820
Expenditures	11	40,550	8,150	0	0	0	0	48,700	22,600	71,300
Ending Fund Balance	12	11,345	3,007	0	0	0	0	14,352	1,514	15,866

\* 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.

CITY OF Truesdale

As provided in Iowa Code Section 384.12, subsection 22, a city may levy the amount necessary in support of a local Emergency Management Commission. In addition to this individual levy, Emergency Management Commission support may also be included as part of the General Fund Levy. Iowa Code Section 29C.17, subsection 5 states that any support from cities or counties must be separately reported on tax statements issued by the county treasurer.

Input the amount of General Fund Levy request to be used for support of an Emergency Management Commission. The total below will reflect the total amount of Emergency Management Commission support provided by the City.

	Request with Utility Replacement (A)	Property Taxes Levied (B)
1 Portion of General Fund Levy Used for Emerg. Mgmt. Comm.	0	0
2 <u>Support of a Local Emerg.Mgmt.Comm.</u>	0	0
3 TOTAL FOR FISCAL YEAR 2014	0	0

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)
<b>PUBLIC SAFETY</b>											
Police Department/Crime Prevention	1	3,200							3,200	2,800	2,132
Jail	2								0	0	0
Emergency Management	3	100							100	0	0
Flood Control	4								0	0	0
Fire Department	5	2,400							2,400	2,000	1,343
Ambulance	6								0	0	0
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	0	0
Animal Control	9								0	0	51
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	5,700	0	0			0		5,700	4,800	3,526
<b>PUBLIC WORKS</b>											
Roads, Bridges, & Sidewalks	12		6,000						6,000	4,000	0
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		1,600						1,600	1,600	1,498
Traffic Control and Safety	15								0	0	0
Snow Removal	16								0	4,000	1,200
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	10,000							10,000	12,000	10,756
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	10,000	7,600	0			0		17,600	21,600	13,454
<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								0	0	0
Museum, Band and Theater	32								0	0	0
Parks	33	1,000							1,000	0	205
Recreation	34								0	0	0
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36								0	2,000	4,187
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	1,000	0	0			0		1,000	2,000	4,392

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)
<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)	45		0	0	0			0		0	0	0
<b>GENERAL GOVERNMENT</b>												
Mayor, Council, & City Manager	46		2,000	200						2,200	4,200	2,474
Clerk, Treasurer, & Finance Adm.	47		2,100	350						2,450	700	3,514
Elections	48		750							750	400	729
Legal Services & City Attorney	49		500							500	500	656
City Hall & General Buildings	50		10,000							10,000	0	6,394
Tort Liability	51		3,500							3,500	0	3,405
Other General Government	52		5,000							5,000	1,500	3,575
TOTAL (lines 46 - 52)	53		23,850	550	0			0		24,400	7,300	20,747
<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		40,550	8,150	0	0	0	0		48,700	35,700	42,119
<b>BUSINESS TYPE ACTIVITIES</b>												
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>												
Water Utility	59								22,600	22,600	23,000	17,201
Sewer Utility	60									0	0	0
Electric Utility	61									0	0	0
Gas Utility	62									0	0	0
Airport	63									0	0	0
Landfill/Garbage	64									0	0	0
Transit	65									0	0	0
Cable TV, Internet & Telephone	66									0	0	0
Housing Authority	67									0	0	0
Storm Water Utility	68									0	0	0
Other Business Type (city hosp., ISF, parking, etc.)	69									0	0	0
Enterprise DEBT SERVICE	70									0	0	0
Enterprise CAPITAL PROJECTS	71									0	0	0
Enterprise TIF CAPITAL PROJECTS	72									0	0	0
<b>TOTAL Business Type Expenditures (lines 59 - 73)</b>	73								22,600	22,600	23,000	17,201
<b>TOTAL ALL EXPENDITURES (lines 58+74)</b>	74		40,550	8,150	0	0	0	0	22,600	71,300	58,700	59,320
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+78)</b>	78		40,550	8,150	0	0	0	0	22,600	71,300	58,700	59,320
<b>Ending Fund Balance June 30</b>	79		11,345	3,007	0	0	0	0	1,514	15,866	33,346	31,092

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)
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>											
Taxes Levied on Property	1	10,417	754		0	0			11,171	11,329	9,640
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	10,417	754		0	0			11,171	11,329	9,640
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	559	40		0	0			599	625	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	6,500							6,500	7,000	9,050
Subtotal - Other City Taxes (lines 6 thru 12)	13	7,059	40		0	0			7,099	7,625	9,050
Licenses & Permits	14	390							390	0	390
Use of Money & Property	15	160							160	0	509
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		6,000						6,000	6,000	5,103
Other State Grants & Reimbursements	18								0	0	0
Local Grants & Reimbursements	19								0	0	1,126
Subtotal - Intergovernmental (lines 16 thru 19)	20	0	6,000	0	0	0	0	0	6,000	6,000	6,229
Charges for Fees & Service:											
Water Utility	21							20,000	20,000	23,000	21,315
Sewer Utility	22								0	0	0
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	9,000							9,000	13,000	11,521
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	9,000	0		0	0	0	20,000	29,000	36,000	32,836
Special Assessments	35								0	0	0
Miscellaneous	36								0	0	0
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	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	0
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 42)	43	27,026	6,794	0	0	0	0	20,000	53,820	60,954	58,654
Beginning Fund Balance July 1	44	24,869	4,363	0	0	0	0	4,114	33,346	31,092	31,758
<b>TOTAL REVENUES &amp; BEGIN BALANCE (lines 42+43)</b>	<b>45</b>	<b>51,895</b>	<b>11,157</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>24,114</b>	<b>87,166</b>	<b>92,046</b>	<b>90,412</b>

**CITY OF Truesdale**  
**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)
<b>Revenues &amp; Other Financing Sources</b>											
Taxes Levied on Property	1	10,417	754		0	0			11,171	11,329	9,640
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	10,417	754		0	0			11,171	11,329	9,640
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	7,059	40		0	0			7,099	7,625	9,050
Licenses & Permits	7	390	0					0	390	0	390
Use of Money and Property	8	160	0	0	0	0	0	0	160	0	509
Intergovernmental	9	0	6,000	0	0	0		0	6,000	6,000	6,229
Charges for Fees & Service	10	9,000	0		0	0	0	20,000	29,000	36,000	32,836
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	0	0		0	0	0	0	0	0	0
Sub-Total Revenues	13	27,026	6,794	0	0	0	0	20,000	53,820	60,954	58,654
<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	27,026	6,794	0	0	0	0	20,000	53,820	60,954	58,654
<b>Expenditures &amp; Other Financing Uses</b>											
Public Safety	18	5,700	0	0			0		5,700	4,800	3,526
Public Works	19	10,000	7,600	0			0		17,600	21,600	13,454
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	1,000	0	0			0		1,000	2,000	4,392
Community and Economic Development	22	0	0	0			0		0	0	0
General Government	23	23,850	550	0			0		24,400	7,300	20,747
Debt Service	24	0	0	0	0		0		0	0	0
Capital Projects	25	0	0	0		0			0	0	0
Total Government Activities Expenditures	26	40,550	8,150	0	0	0	0		48,700	35,700	42,119
Business Type Proprietary: Enterprise & ISF	27							22,600	22,600	23,000	17,201
Total Gov & Bus Type Expenditures	28	40,550	8,150	0	0	0	0	22,600	71,300	58,700	59,320
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	40,550	8,150	0	0	0	0	22,600	71,300	58,700	59,320
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	 -13,524	 -1,356	 0	 0	 0	 0	 -2,600	 -17,480	 2,254	 -666
Beginning Fund Balance July 1	33	24,869	4,363	0	0	0	0	4,114	33,346	31,092	31,758
Ending Fund Balance June 30	34	11,345	3,007	0	0	0	0	1,514	15,866	33,346	31,092

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

City Name: Truesdale

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

JUN 02 2014

11-092

IOWA DEPT. OF MANAGEMENT

CITY BUDGET AMENDMENT AND CERTIFICATION RESOLUTION

To the Auditor of BUENA VISTA County, Iowa:

The City Council of Truesdale in said County/Counties met on 5/13/2014

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. 2014-05

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

Be it Resolved by the Council of the City of Truesdale

Section 1. Following notice published 5/13/2014 <=== Enter Publication/Posting date and the public hearing held, 5/13/2014 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) day of

May (Month/Year)

Signature of Jessie M. Meuninger, Mayor

Signature City Clerk/Finance Officer

JUN 30 '14 PM 2:52