

27-252

Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2006 - ENDING JUNE 30, 2007

The City of: LeRoy County Name: DECATUR Date Budget Adopted: 03/24/06
(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.

	Telephone Number	Signature	
County Auditor Date Stamp	January 1, 2005 Property Valuations		
	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	2a <u>161,302</u>	2b <u>141,743</u>	<u>13</u>
DEBT SERVICE	3a _____	3b _____	
Ag Land	4a <u>84,586</u>		

Code Sec.	Dollar Limit	Purpose	#N/A #N/A	(A)		(B)		(C)		
				Request with Utility Replacement		Property Taxes Levied		Rate		
384.1	#N/A	Regular General levy	###	5	1,307	1,148	43	8.10000		
(384)		Non-Voted Other Permissible Levies								
12(8)	0.67500	Contract for use of Bridge		6	0	0	44	0		
12(10)	0.95000	Opr & Maint publicly owned Transit		7	0	0	45	0		
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center		8	0	0	46	0		
12(12)	0.13500	Opr & Maint of City owned Civic Center		9	0	0	47	0		
12(13)	0.06750	Planning a Sanitary Disposal Project		10	0	0	48	0		
12(14)	0.27000	Aviation Authority (under sec.330A.15)		11	0	0	49	0		
12(15)	Amt Nec	Joint city-county building lease		12	0	0	50	0		
12(16)	0.06750	Levee Impr. fund in special charter city		13	0	0	51	0		
12(18)	Amt Nec	Liability, property & self insurance costs		14	0	0	52	0		
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.		462	0	0	465	0		
(384)		Voted Other Permissible Levies								
12(1)	0.13500	Instrumental/Vocal Music Groups		15	0	0	53	0		
12(2)	0.81000	Memorial Building		16	0	0	54	0		
12(3)	0.13500	Symphony Orchestra		17	0	0	55	0		
12(4)	0.27000	Cultural & Scientific Facilities		18	0	0	56	0		
12(5)	As Voted	County Bridge		19	0	0	57	0		
12(6)	1.35000	Missi or Missouri River Bridge Const.		20	0	0	58	0		
12(9)	0.03375	Aid to a Transit Company		21	0	0	59	0		
12(17)	0.20500	Maintain Institution received by gift/devise		22	0	0	60	0		
12(19)	1.00000	City Emergency Medical District		463	0	0	466	0		
12(21)	0.27000	Support Public Library		23	0	0	61	0		
28E.22	1.50000	Unified Law Enforcement		24	0	0	62	0		
		Total General Fund Regular Levies (5 thru 24)		25	1,307	1,148				
384.1	3.00375	Ag Land		26	254	254	63	3.00375		
		Total General Fund Tax Levies (25 + 26)		27	1,561	1,402		Do Not Add		
		Special Revenue Levies								
384.8	0.27000	Emergency (if general fund at levy limit)		28	0	0	64	0		
384.6	Amt Nec	Police & Fire Retirement		29	0	0		0		
	Amt Nec	FICA & IPERS (if general fund at levy limit)		30	0	0		0		
	Amt Nec	Other Employee Benefits		31	0	0		0		
		Total Employee Benefit Levies (29,30,31)		32	0	0	65	0		
		Sub Total Special Revenue Levies (28+32)		33	0	0				
		Valuation								
386	As Req	<u>With Gas & Elec</u>	<u>Without Gas & Elec</u>							
		(A)	(B)	34		0	66	0		
		(A)	(B)	35		0	67	0		
		(A)	(B)	36		0	68	0		
		(A)	(B)	35a		0	69	0		
		(A)	(B)	36a		0	565	0		
		(A)	(B)	37		0	566	0		
		Total SSMID (34 thru 37)		38	0	0		Do Not Add		
		Total Special Revenue Levies (33+38)		39	0	0				
384.4	Amt Nec	Debt Service Levy 76.10(6)		40	0	0	70	0		
384.7	0.67500	Capital Projects (Capital Improv. Reserve)		41		0	71	0		
		Total Property Taxes (27+39+40+41)		42	1,561	1,402	72	8.10000		

COUNTY AUDITOR - I certify the budget is in compliance with ALL the following:
 Budgets submitted that DO NOT meet the following criteria are not legal documents and will 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.

(County Auditor)

Fund Balance Worksheet for City of LeRoy

(1)		General	Spec Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Tot
*Annual Report FY 2005		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
Beginning Fund Balance July 1, 2005 (pg 5, line 134) *	1	7,591	12,134				19,725		19,725
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	2,797	665				3,462		3,462
Actual Expenditures Except End Bal (pg 12, line 259) *	3	2,370	1,214				3,584		3,584
Ending Fund Balance June 30, 2006 (pg 12, line 261) *	4	8,018	11,585	0	0	0	19,603	0	19,603
(2)		General	Spec Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Enterprise	Grand Total
** Re-Estimated FY 2006									
Beginning Fund Balance	5	8,018	11,585	0	0	0	19,603	0	19,603
Re-Est Revenues	6	2,264	600	0	0	0	2,864	0	2,864
Re-Est Expenditures	7	2,801	1,325	0	0	0	4,126	0	4,126
Continuing Appropriation	8				0		0	0	0
Ending Fund Balance	9	7,481	10,860	0	0	0	18,341	0	18,341
(3)									
** Budget FY 2007									
Beginning Fund Balance	10	7,481	10,860	0	0	0	18,341	0	18,341
Revenues	11	2,561	600	0	0	0	3,161	0	3,161
Expenditures	12	2,746	2,120	0	0	0	4,866	0	4,866
Continuing Appropriation	13				0		0	0	0
Ending Fund Balance	14	7,296	9,340	0	0	0	16,636	0	16,636

* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2005
 ** The remaining two sections are filled in by the software once ALL worksheets are completed.

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2007

Fiscal Years

	GENERAL (A)	SPECIAL REVENUES (B)	DEBT SERVICE (C)	CAPITAL PROJECTS (D)	PERMANENT (E)	PROPRIETARY (F)	BUDGET 2007 (G)	RE-ESTIMATED 2006 (H)	ACTUAL 2005 (I)
GOVERNMENT ACTIVITIES									
Public Safety									
Police Department/Crime Prevention	1						325	0	0
Jail	2						327	0	0
Emergency Management	3	12					328	12	10
Flood Control	4						329	0	0
Fire Department	5	140					330	140	122
Ambulance	6	140					331	140	122
Building Inspections	7						332	0	0
Miscellaneous Protective Services	8						333	0	175
Animal Control	9						349	0	0
Other Public Safety	10						334	0	0
TOTAL (lines 1 - 10)	11	292	0		0		292	429	194
Public Works									
Roads, Bridges, & Sidewalks	12		1,000				353	1,000	500
Parking - Meter and Off-Street	13						356	0	0
Street Lighting	14		120				324	120	250
Traffic Control and Safety	15						326	0	0
Snow Removal	16		500				354	500	75
Highway Engineering	17						355	0	0
Street Cleaning	18						359	0	0
Airport (if not Enterprise)	19						365	0	0
Garbage (if not Enterprise)	20	104					358	104	104
Other Public Works	21						350	0	0
TOTAL (lines 12 - 21)	22	104	1,620		0		1,724	929	888
Health and Social Services									
Welfare Assistance	23						337	0	0
City Hospital	24						338	0	0
Payments to Private Hospitals	25						339	0	0
Health Regulation and Inspection	26						340	0	0
Water, Air, and Mosquito Control	27						341	0	0
Community Mental Health	28						342	0	0
Other Health and Social Services	29						343	0	0
TOTAL (lines 23 - 29)	30	0	0		0		0	0	0

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2007

Fiscal Years

	GENERAL (A)	SPECIAL REVENUES (B)	DEBT SERVICE (C)	CAPITAL PROJECTS (D)	PERMANENT (E)	PROPRIETARY (F)	BUDGET 2007 (G)	RE-ESTIMATED 2006 (H)	ACTUAL 2005 (I)
Culture and Recreation									
Library Services 31							344	0	0
Museum, Band and Theater 32							345	0	0
Parks 33							346	0	0
Recreation 34							587	0	0
Cemetery 35							366	0	0
Community Center, Zoo, & Marina 36							347	0	0
Other Culture and Recreation 37							348	0	0
TOTAL (lines 31 - 37) 38	0	0			0		0	0	0
Community and Economic Development									
Community Beautification 39		500					367	500	500
Economic Development 40							368	0	0
Housing and Urban Renewal 41							369	0	0
Planning & Zoning 42							379	0	0
Other Com & Econ Development 43							370	0	0
TOTAL (lines 39 - 43) 44	0	500			0		500	500	430
General Government									
Mayor, Council, & City Manager 45	500						375	500	440
Clerk, Treasurer, & Finance Adm. 46	1,200						376	1,200	1,050
Elections 47							377	0	273
Legal Services & City Attorney 48							378	0	0
City Hall & General Buildings 49	300						380	300	175
Tort Liability 50	350						382	350	300
Other General Government 51							381	0	30
TOTAL (lines 45 - 51) 52	2,350	0			0		2,350	2,268	2,072
Debt Service									
53							0	0	0
Capital Projects									
54							0	0	0
TOTAL Government Activities Expenditures									
(lines 11+22+30+38+44+52+53+54) 55	2,746	2,120	0	0	0		4,866	4,126	3,584
BUSINESS TYPE ACTIVITIES									
Proprietary: Enterprise & Budgeted ISF									
Water Utility 56							360	0	0
Sewer Utility 57							357	0	0
Electric Utility 58							361	0	0
Gas Utility 59							362	0	0
Airport 60							365	0	0
Landfill/Garbage 61							383	0	0
Transit 62							364	0	0
Cable TV, Internet & Telephone 63							443	0	0
Housing Authority 64							444	0	0
Storm Water Utility 65							445	0	0
Other Business Type (city hosp., ISF, parking, etc.) 66							446	0	0
Enterprise DEBT SERVICE 67							447	0	0
Enterprise CAPITAL PROJECTS 68							448	0	0
TOTAL Business Type Expenditures (lines 56 - 68) 69						0	0	0	0
TOTAL GOV & BUS TYPE EXP. (lines 55+69) 70	2,746	2,120	0	0	0	0	4,866	4,126	3,584
Transfers Out 71							0	0	0
Total Expenditures & Other Financing Uses (lines 71 +72) 72	2,746	2,120	0	0	0	0	4,866	4,126	3,584
Continuing Appropriation 73							0	0	0
Ending Fund Balance June 30 74	7,296	9,340	20	0	0	0	16,636	18,341	19,603

* 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.

CITY OF LeRoy

REVENUES DETAIL
Fiscal Year Ending 2007

Fiscal Years

	GENERAL (A)	SPECIAL REVENUES (B)	DEBT SERVICE (C)	CAPITAL PROJECTS (D)	PERMANENT (E)	PROPRIETARY (F)	BUDGET 2007 (G)	RE-ESTIMATED 2006 (H)	ACTUAL 2005 (I)
REVENUES & OTHER FINANCING SOURCES									
Taxes Levied on Property 1	1,402	0	0	0			1,402	1,032	1,045
Less: Uncollected Property Taxes - Levy Year 2							0	0	0
Net Current Property Taxes (line 1 minus line 2) 3	1,402	0	0	0			1,402	1,032	1,045
Delinquent Property Taxes 4							0	0	0
TIF Revenues 5							0	0	0
Other City Taxes:									
Utility Tax Replacement Excise Taxes 6	159	0	0	0			472	159	150
Parimutuel wager tax 7							473	0	0
Gaming wager tax 8							474	0	0
Mobile Home Taxes 9							393	0	0
Hotel/Motel Taxes 10							394	0	0
Other Local Option Taxes 11	500						395	500	531
Subtotal - Other City Taxes (lines 6 thru 11) 12	659	0	0	0			659	632	681
Licenses & Permits 13								0	0
Use of Money & Property 14	500							500	916
Intergovernmental:									
Federal Grants & Reimbursements 15							399	0	0
State Shared Revenues 16		600					400	600	665
Other State Grants & Reimbursements 17							401	0	0
Local Grants & Reimbursements 18							402	0	0
Subtotal - Intergovernmental (lines 15 thru 18) 19	0	600	0	0		0	600	600	665
Charges for Fees & Service:									
Water Utility 20							404	0	0
Sewer Utility 21							405	0	0
Electric Utility 22							406	0	0
Gas Utility 23							407	0	0
Parking 24							408	0	0
Airport 25							409	0	0
Landfill/Garbage 26							410	0	0
Hospital 27							411	0	0
Transit 28							412	0	0
Cable TV, Internet & Telephone 29							429	0	0
Housing Authority 30							430	0	0
Storm Water Utility 31							431	0	0
Other Fees & Charges for Service 32							413	0	0
Subtotal - Charges for Service (lines 20 thru 32) 33	0	0	0	0	0	0	0	0	0
Special Assessments 34								0	0
Miscellaneous 35								0	155
Other Financing Sources:									
Operating Transfers In 36								0	0
Proceeds of Debt 37								0	0
Proceeds of Capital Asset Sales 38								0	0
Subtotal-Other Financing Sources (lines 36 thru 38) 39	0	0	0	0	0	0	0	0	0
Total Revenues except for beginning fund balance (lines 3, 4, 5, 12, 13, 14, 19, 33, 34, 35, & 39) 40	2,561	600	0	0	0	0	3,161	2,864	3,462
Beginning Fund Balance July 1 41	7,481	10,860	0	0	0	0	18,341	19,603	19,725
TOTAL REVENUES & BEGIN BALANCE (lines 40+41) 42	10,042	11,460	0	0	0	0	21,502	22,467	23,187

YEAR ENDED JUNE 30, 2007

Fiscal Years

	GENERAL (A)		SPECIAL REVENUES (B)		DEBT SERVICE (C)		CAPITAL PROJECTS (D)		PERMANENT (E)		PROPRIETARY (F)		BUDGET 2007 (G)		RE-ESTIMATED 2006 (H)		ACTUAL 2005 (I)	
Revenues & Other Financing Sources																		
Taxes Levied on Property	77	1,402	106	0	134	0	161	0					234	1,402	264	1,032	294	1,045
Less: Uncollected Property Taxes-Levy Year	78	0	107	0	135	0	162	0					235	0	265	0	295	0
Net Current Property Taxes	79	1,402	108	0	136	0	163	0					236	1,402	266	1,032	296	1,045
Delinquent Property Taxes	80	0	109	0	137	0	164	0					237	0	267	0	297	0
TIF Revenues			110	0									238	0	268	0	298	0
Other City Taxes	81	659	111	0	138	0	165	0					239	659	269	632	299	681
Licenses & Permits	82	0	112	0							212	0	240	0	270	0	300	0
Use of Money and Property	83	500	113	0	139	0	166	0	194	0	213	0	241	500	271	600	301	916
Intergovernmental	84	0	114	600	140	0	167	0			426	0	242	600	272	600	302	665
Charges for Fees & Service	85	0	115	0	141	0	168	0	195	0	214	0	243	0	273	0	303	0
Special Assessments	86	0	116	0	142	0	169	0			427	0	244	0	274	0	304	0
Miscellaneous	87	0	117	0	143	0	170	0	196	0	215	0	245	0	275	0	305	155
Sub-Total Revenues	88	2,561	118	600	144	0	171	0	197	0	216	0	246	3,161	276	2,864	306	3,462
Other Financing Sources:																		
Transfers In	89	0	119	0	145	0	172	0	198	0	217	0	247	0	277	0	307	0
Proceeds of Debt	90	0	459	0	146	0	173	0			218	0	248	0	278	0	308	0
Proceeds of Capitol Asset Sales	91	0		0	147	0	174	0	199	0	219	0	249	0	279	0	309	0
Total Revenues and Other Sources	92	2,561	120	600	148	0	175	0	200	0	220	0	250	3,161	280	2,864	310	3,462
Expenditures & Other Financing Uses																		
Public Safety	600	292	609	0							623	0	335	292	632	429	642	194
Public Works	601	104	610	1,620							624	0	336	1,724	633	929	643	888
Health and Social Services	602	0	611	0							625	0	352	0	634	0	644	0
Culture and Recreation	603	0	612	0							626	0	371	0	635	0	645	0
Community and Economic Development	604	0	613	500							627	0	372	500	636	500	646	430
General Government	605	2,350	614	0							628	0	373	2,350	637	2,268	647	2,072
Debt Service	606	0	615	0	618	0					629	0	440	0	638	0	648	0
Capital Projects	607	0	616	0			621	0			630	0	441	0	639	0	649	0
Total Government Activities Expenditures	608	2,746	617	2,120	619	0	622	0	631	0			442	4,866	640	4,126	650	3,584
Business Type Proprietary: Enterprise & ISF												0	374	0	641	0	651	0
Total Gov & Bus Type Expenditures	97	2,746	125	2,120	153	0	180	0	205	0	225	0	255	4,866	285	4,126	315	3,584
Transfers Out	101	0	129	0	156	0	184	0	207	0	229	0	259	0	289	0	319	0
Total ALL Expenditures/Transfers Out	102	2,746	130	2,120	157	0	185	0	208	0	230	0	260	4,866	290	4,126	320	3,584
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	103	-185	131	-1,520	158	0	186	0	209	0	231	0	261	-1,705	291	-1,262	321	-122
Continuing Appropriation							652	0			653	0	654	0	655	0		
Beginning Fund Balance July 1	104	7,481	132	10,860	159	0	187	0	210	0	232	0	262	18,341	292	19,603	322	19,725
Ending Fund Balance June 30	105	7,296	133	9,340	160	0	188	0	211	0	233	0	263	16,636	293	18,341	323	19,603

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

City Name: LeRoy

Fiscal Year
2007

Project Name (A)	Amount of Issue (B)	Date certified To County Auditor (C)	Principal Due FY 2007 (D)	Interest Due FY 2007 +(E)	Bond Registration Due FY 2007 +(F)	Total Obligation Due FY 2007 =(G)	Amount Paid by Other Funds & Debt Service Fund Balance -(H)	Amount Paid by Current Year Utility Replacment and Debt Service Taxes =(I)
(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	0

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

Fiscal Year
2007

City Name: LeRoy

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 2007 (D)	Interest Due FY 2007 +(E)	Bond Registration Due FY 2007 +(F)	Total Obligation Due FY 2007 =(G)	Amount Paid by Other Funds & Debt Service Fund Balance -(H)	Amount Paid by Current Year Utility Replacement and Debt Service Taxes =(I)
(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
				0	0	0	0	0	0

