

10-072

Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2008 - ENDING JUNE 30, 2009

The City of: Aurora County Name: BUCHANAN Date Budget Adopted: 02/12/08
(Date) xxxxxx

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.

319-634-3329
Telephone Number

Signature

County Auditor Date Stamp

January 1, 2007 Property Valuations

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular 2a	3,631,596 2b	3,459,280	194
DEBT SERVICE 3a	3,631,596 3b	3,459,280	
Ag Land 4a	211,362		

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 29,416	28,020	43 8.10000
(384)		Non-Voted Other Permissible Levies			
12(8)	0.67500	Contract for use of Bridge	6	0	44 0.00000
12(10)	0.95000	Opr & Maint publicly owned Transit	7	0	45 0.00000
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center	8	0	46 0.00000
12(12)	0.13500	Opr & Maint of City owned Civic Center	9	0	47 0.00000
12(13)	0.06750	Planning a Sanitary Disposal Project	10	0	48 0.00000
12(14)	0.27000	Aviation Authority (under sec.330A.15)	11	0	49 0.00000
12(15)	Amt Nec	Joint city-county building lease	12	0	50 0.00000
12(16)	0.06750	Levee Impr. fund in special charter city	13	0	51 0.00000
12(18)	Amt Nec	Liability, property & self insurance costs	14	0	52 0.00000
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462	0	465 0.00000
(384)		Voted Other Permissible Levies			
12(1)	0.13500	Instrumental/Vocal Music Groups	15	0	53 0.00000
12(2)	0.81000	Memorial Building	16	0	54 0.00000
12(3)	0.13500	Symphony Orchestra	17	0	55 0.00000
12(4)	0.27000	Cultural & Scientific Facilities	18	0	56 0.00000
12(5)	As Voted	County Bridge	19	0	57 0.00000
12(6)	1.35000	Missi or Missouri River Bridge Const.	20	0	58 0.00000
12(9)	0.03375	Aid to a Transit Company	21	0	59 0.00000
12(17)	0.20500	Maintain Institution received by gift/devise	22	0	60 0.00000
12(19)	1.00000	City Emergency Medical District	463	0	466 0.00000
12(21)	0.27000	Support Public Library	23	0	61 0.00000
28E.22	1.50000	Unified Law Enforcement	24	0	62 0.00000
Total General Fund Regular Levies (5 thru 24)			25 29,416	28,020	
384.1	3.00375	Ag Land	26 635	635	63 3.00375
Total General Fund Tax Levies (25 + 26)			27 30,051	28,655	Do Not Add
Special Revenue Levies					
384.8	0.27000	Emergency (if general fund at levy limit)	28	0	64 0.00000
384.6	Amt Nec	Police & Fire Retirement	29	0	0.00000
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30	0	0.00000
	Amt Nec	Other Employee Benefits	31	0	0.00000
Total Employee Benefit Levies (29,30,31)			32 0	0	65 0.00000
Sub Total Special Revenue Levies (28+32)			33 0	0	
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)	35a	0	69 0.00000
	SSMID 5 (A)	(B)	36a	0	565 0.00000
	SSMID 6 (A)	(B)	37	0	566 0.00000
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 0.00000
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41	0	71 0.00000
Total Property Taxes (27+39+40+41)			42 30,051	28,655	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.
- 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

Aurora

		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 2007										
Beginning Fund Balance July 1, 2006 (pg 5, line 134) *	1	110,293	19,725					130,018	15,747	145,765
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	813,130	10,133					823,263	17,380	840,643
Actual Expenditures Except End Bal (pg 12, line 259) *	3	821,951	13,886					835,837	26,345	862,182
Ending Fund Balance June 30, 2007 (pg 12, line 261) *	4	101,472	15,972		0	0	0	117,444	6,782	124,226
(2)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Re-Estimated FY 2008										
Beginning Fund Balance	5	101,472	15,972		0	0	0	117,444	6,782	124,226
Re-Est Revenues	6	203,520	10,400	0	0	0	0	213,920	16,559	230,479
Re-Est Expenditures	7	221,688	16,605	0	0	0	0	238,293	12,141	250,434
Continuing Appropriation	8					0		0	0	0
Ending Fund Balance	9	83,304	9,767	0	0	0	0	93,071	11,200	104,271
(3)										
** Budget FY 2009										
Beginning Fund Balance	10	83,304	9,767	0	0	0	0	93,071	11,200	104,271
Revenues	11	91,741	10,500	0	0	0	0	102,241	17,050	119,291
Expenditures	12	91,176	14,900	0	0	0	0	106,076	12,895	118,971
Continuing Appropriation	13					0		0	0	0
Ending Fund Balance	14	83,869	5,367	0	0	0	0	89,236	15,355	104,591

* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2007

** The remaining two sections are filled in by the software once ALL worksheets are completed.

The Total Outstanding TIF Indebtedness is not used to determine the constitutional debt limit. Indebtedness as defined in Iowa Code Section 384.16, subsection 1, includes any TIF-financed agreement including annual appropriation agreements. Include the TOTAL amount for all remaining years of the agreement. Use best estimates for any agreement where the actual amount for future years is not known.

Include the total amount of outstanding loans, advances, indebtedness, or bonds outstanding, including interest, at the close of the most recently ended fiscal year through the remaining term of the indebtedness, which will be paid from TIF revenues.

TOTAL OUTSTANDING TIF INDEBTEDNESS INCLUDING INTEREST OWED AS OF	ACTUAL 2007
Annual Payments for All Bonds Paid with TIF Revenues including interest to term	
TIF Non-Bond Loans & Debt - Owed to Other Entities	
Self-Financed or Internal Loan TIF Debt	
Tax Rebatelements & Other Agreements Paid with TIF Revenues	
TOTAL OUTSTANDING TIF INDEBTEDNESS	0

TIF Revenues are those moneys paid from the Special Fund created in section 403.19.
 DO NOT include bond payments made with a Debt Service levy on property
 Include ONLY debt that is to be repaid from future Tax Increment Financing revenues.
 All debt and interest should only be listed once.
 Include principal and interest to term in all amounts.

REBATES OR PAYMENTS TO ENTITIES FROM TAXES FUNDED BY TIF		BUDGET 2009	RE-ESTIMATED 2008	ACTUAL 2007
ENTITY NAME				
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21	* TOTAL Rebates or Payments to Entities	0	0	0

* The "Total Rebates or Payments" appears on the Expenditures Pages, Re-Est Exp P2 & EXP P 2, under the Community & Econ Development Program

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2009

Fiscal Years

GOVERNMENT ACTIVITIES (A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2009 (J)	RE-ESTIMATED 2008 (K)	ACTUAL 2007 (L)
PUBLIC SAFETY											
Police Department/Crime Prevention	1	5,044							5,044	4,656	4,462
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	13,840							13,840	15,125	8,866
Ambulance	6								0	0	0
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	0	0
Animal Control	9	200							200	150	90
Other Public Safety	10	500							500	500	0
TOTAL (lines 1 - 10)	11	19,584	0	0			0		19,584	20,431	13,418
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12		5,700						5,700	7,800	8,883
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		4,700						4,700	4,500	3,520
Traffic Control and Safety	15		100						100	75	0
Snow Removal	16		4,400						4,400	4,100	1,483
Highway Engineering	17								0	0	0
Street Cleaning	18								0	130	0
Airport	19								0	0	0
Garbage	20	3,700							3,700	3,500	3,756
Other Public Works	21	4,825							4,825	5,075	5,322
TOTAL (lines 12 - 21)	22	8,525	14,900	0			0		23,425	25,180	22,964
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	217							217	217	217
Other Health and Social Services	29	1,400							1,400	1,400	0
TOTAL (lines 23 - 29)	30	1,617	0	0			0		1,617	1,617	217
CULTURE & RECREATION											
Library Services	31	13,600							13,600	14,825	20,612
Museum, Band and Theater	32	100							100	100	0
Parks	33	8,950							8,950	10,071	9,251
Recreation	34								0	0	0
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36	22,000							22,000	38,504	245,370
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	44,650	0	0			0		44,650	63,500	275,233

EXPENDITURES SCHEDULE PAGE 2
Fiscal Year Ending

Fiscal Years

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2009	RE-ESTIMATED 2008	ACTUAL 2007
		(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
COMMUNITY & ECONOMIC DEVELOPMENT											
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	105,000	505,199
REBATES & PYMTS from TIF DEBT page	44			0					0	0	0
TOTAL (lines 39 - 44)	45	0	0	0			0		0	105,000	505,199
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46	2,500							2,500	1,985	1,402
Clerk, Treasurer, & Finance Adm.	47	5,800							5,800	5,800	4,088
Elections	48								0	780	0
Legal Services & City Attorney	49	300							300	100	0
City Hall & General Buildings	50	2,700							2,700	2,660	2,420
Tort Liability	51	2,500							2,500	2,400	2,195
Other General Government	52	3,000							3,000	8,840	8,878
TOTAL (lines 46 - 52)	53	16,800	0	0			0		16,800	22,565	18,983
DEBT SERVICE											
Gov Capital Projects	54								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	91,176	14,900	0	0	0	0		106,076	238,293	836,014
BUSINESS TYPE ACTIVITIES											
Proprietary: Enterprise & Budgeted ISF											
Water Utility	59								0	0	0
Sewer Utility	60							12,895	12,895	12,141	19,168
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
TOTAL Business Type Expenditures (lines 59 - 73)	73							12,895	12,895	12,141	19,168
TOTAL ALL EXPENDITURES (lines 58+74)	74	91,176	14,900	0	0	0	0	12,895	118,971	250,434	855,182
Regular Transfers Out	75								0	0	7,000
Internal TIF Loan / Repayment Transfers Out	76								0	0	0
Total ALL Transfers Out	77	0	0	0	0	0	0	0	0	0	7,000
Total Expenditures & Fund Transfers Out (lines 75+78)	78	91,176	14,900	0	0	0	0	12,895	118,971	250,434	862,182
Continuing Appropriation	79							0	0	0	0
Ending Fund Balance June 30	80	83,869	5,367	0	0	0	0	15,355	104,591	104,271	124,226

* 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.

REVENUES DETAIL
Fiscal Year Ending

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2009 (J)	RE-ESTIMATED 2008 (K)	ACTUAL 2007 (L)
REVENUES & OTHER FINANCING SOURCES											
Taxes Levied on Property	1	28,655	0		0	0			28,655	28,845	27,763
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	28,655	0		0	0			28,655	28,845	27,763
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	1,396	0		0	0			1,396	1,400	1,400
Utility franchise tax	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	12,000							12,000	13,000	15,214
Subtotal - Other City Taxes (lines 6 thru 12)	13	13,396	0		0	0			13,396	14,400	16,614
Licenses & Permits	14	765							765	765	765
Use of Money & Property	15	2,670						50	2,720	2,855	6,030
Intergovernmental:											
Federal Grants & Reimbursements	16								0	107,350	590,062
Road Use Taxes	17		9,500						9,500	9,400	9,133
Other State Grants & Reimbursements	18	850							850	805	42,393
Local Grants & Reimbursements	19	16,500	1,000						17,500	17,000	12,699
Subtotal - Intergovernmental (lines 16 thru 19)	20	17,350	10,500	0	0	0		0	27,850	134,555	654,287
Charges for Fees & Service:											
Water Utility	21								0	0	0
Sewer Utility	22							15,800	15,800	15,700	16,052
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								0	0	0
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	11,400							11,400	10,200	11,127
Subtotal - Charges for Service (lines 21 thru 33)	34	11,400	0		0	0	0	15,800	27,200	25,900	27,179
Special Assessments	35							1,200	1,200	800	1,130
Miscellaneous	36	17,505							17,505	22,359	99,875
Other Financing Sources:											
Regular Operating Transfers In	37								0	0	7,000
Internal TIF Loan Transfers In	38								0	0	0
Subtotal ALL Operating Transfers In	39	0	0	0	0	0	0	0	0	0	7,000
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	7,000
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43	91,741	10,500	0	0	0	0	17,050	119,291	230,479	840,643
Beginning Fund Balance July 1	44	83,304	9,767	0	0	0	0	11,200	104,271	124,226	145,765
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	175,045	20,267	0	0	0	0	28,250	223,562	354,705	986,408

CITY OF

Aurora

ADOPTED BUDGET SUMMARY

YEAR ENDED JUNE 30, 2009

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2009 (J)	RE-ESTIMATED 2008 (K)	ACTUAL 2007 (L)
Revenues & Other Financing Sources											
Taxes Levied on Property	1	28,655	0		0	0			28,655	28,845	27,763
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	28,655	0		0	0			28,655	28,845	27,763
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	13,396	0		0	0			13,396	14,400	16,614
Licenses & Permits	7	765	0					0	765	765	765
Use of Money and Property	8	2,670	0	0	0	0	0	50	2,720	2,855	6,030
Intergovernmental	9	17,350	10,500	0	0	0		0	27,850	134,555	654,287
Charges for Fees & Service	10	11,400	0		0	0	0	15,800	27,200	25,900	27,179
Special Assessments	11	0	0		0	0		1,200	1,200	800	1,130
Miscellaneous	12	17,505	0		0	0	0	0	17,505	22,359	99,875
Sub-Total Revenues	13	91,741	10,500	0	0	0	0	17,050	119,291	230,479	833,643
Other Financing Sources:											
Total Transfers In	14	0	0	0	0	0	0	0	0	0	7,000
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	91,741	10,500	0	0	0	0	17,050	119,291	230,479	840,643
Expenditures & Other Financing Uses											
Public Safety	18	19,584	0	0			0		19,584	20,431	13,418
Public Works	19	8,525	14,900	0			0		23,425	25,180	22,964
Health and Social Services	20	1,617	0	0			0		1,617	1,617	217
Culture and Recreation	21	44,650	0	0			0		44,650	63,500	275,233
Community and Economic Development	22	0	0	0			0		0	105,000	505,199
General Government	23	16,800	0	0			0		16,800	22,565	18,983
Debt Service	24	0	0	0	0		0		0	0	0
Capital Projects	25	0	0	0		0	0		0	0	0
Total Government Activities Expenditures	26	91,176	14,900	0	0	0	0		106,076	238,293	836,014
Business Type Proprietary: Enterprise & ISF	27							12,895	12,895	12,141	19,168
Total Gov & Bus Type Expenditures	28	91,176	14,900	0	0	0	0	12,895	118,971	250,434	855,182
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	7,000
Total ALL Expenditures/Fund Transfers Out	30	91,176	14,900	0	0	0	0	12,895	118,971	250,434	862,182
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31	565	-4,400	0	0	0	0	4,155	320	-19,955	-21,539
Continuing Appropriation	33					0		0	0	0	
Beginning Fund Balance July 1	34	83,304	9,767	0	0	0	0	11,200	104,271	124,226	145,765
Ending Fund Balance June 30	35	83,869	5,367	0	0	0	0	15,355	104,591	104,271	124,226

