

# 30-276

## Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2009 - ENDING JUNE 30, 2010

The City of: ORLEANS County Name: DICKINSON Date Budget Adopted: 03/09/09  
(Date) xxx/xxxx

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.

712-336-8156  
Telephone Number

Signature

County Auditor Date Stamp		<b>January 1, 2008 Property Valuations</b>		Last Official Census		
	Regular	2a	With Gas & Electric	2b	Without Gas & Electric	
	<b>DEBT SERVICE</b>	3a	87,326,021	3b	86,637,443	583
	Ag Land	4a	91,232,531		90,543,953	
			164,343			

Code		Dollar	(A)		(B)	(C)			
Sec.	Limit	Purpose	Request with	Utility Replacement	Property Taxes	Levied	Rate		
384.1	8.10000	Regular General Levy	5	161,553	160,279	43	1.85000		
(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		
		<b>Total General Fund Regular Levies (5 thru 24)</b>	25	161,553	160,279				
384.1	3.00375	Ag Land	26	494	494	63	3.00375		
		<b>Total General Fund Tax Levies (25 + 26)</b>	27	162,047	160,773		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		
		<b>Total Employee Benefit Levies (29,30,31)</b>	32	0	0	65	0.00000		
		<b>Sub Total Special Revenue Levies (28+32)</b>	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		
	<b>Total SSMID (34 thru 37)</b>			38	0		Do Not Add		
	<b>Total Special Revenue Levies (33+38)</b>			39	0				
384.4	Amt Nec	Debt Service Levy	76.10(6)	40	105,655	40	104,857	70	1.15808
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	267,702	265,630	72	3.00808		

**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

**ORLEANS**

		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)
<b>(1)</b> <b>*Annual Report FY 2008</b>										
Beginning Fund Balance July 1, 2006 (pg 5, line 134) *	1	425,211	-6,092		5,043			424,162		424,162
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	298,633	68,373		121,481			488,487		488,487
Actual Expenditures Except End Bal (pg 12, line 259) *	3	280,132	26,337		121,755			428,224		428,224
Ending Fund Balance June 30, 2007 (pg 12, line 261) *	4	443,712	35,944	0	4,769	0	0	484,425	0	484,425
<b>(2)</b> <b>** Re-Estimated FY 2009</b>		<b>General</b>	<b>Spec Rev</b>	<b>TIF Special Rev</b>	<b>Debt Serv</b>	<b>Capt Proj</b>	<b>Permanent</b>	<b>Tot Govt</b>	<b>Proprietary</b>	<b>Grand Total</b>
Beginning Fund Balance	5	443,712	35,944	0	4,769	0	0	484,425	0	484,425
Re-Est Revenues	6	189,500	66,000	0	124,855	0	0	380,355	0	380,355
Re-Est Expenditures	7	209,775	49,500	0	124,855	0	0	384,130	0	384,130
Continuing Appropriation	8					0		0	0	0
Ending Fund Balance	9	423,437	52,444	0	4,769	0	0	480,650	0	480,650
<b>(3)</b> <b>** Budget FY 2010</b>										
Beginning Fund Balance	10	423,437	52,444	0	4,769	0	0	480,650	0	480,650
Revenues	11	282,547	67,000	0	105,655	0	0	455,202	0	455,202
Expenditures	12	441,987	64,000	0	105,655	0	0	611,642	0	611,642
Continuing Appropriation	13					0		0	0	0
Ending Fund Balance	14	263,997	55,444	0	4,769	0	0	324,210	0	324,210

\* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2008

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

**CITY OF \_\_\_\_\_ ORLEANS**

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 all remaining payments for any 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.

<b>TOTAL OUTSTANDING TIF INDEBTEDNESS INCLUDING INTEREST OWED</b>	<b>ACTUAL 2008</b>
OUTSTANDING PRINCIPAL as of June 30th on 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	
<b>TOTAL OUTSTANDING TIF INDEBTEDNESS</b>	<b>0</b>

TIF Revenues are those moneys paid into 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.

<b>REBATES OR PAYMENTS TO ENTITIES FROM TAXES FUNDED BY TIF</b>		<b>BUDGET 2011</b>	<b>RE-ESTIMATED 2010</b>	<b>ACTUAL 2009</b>
<b>ENTITY NAME</b> Rebates do not include lending institutions such as Banker Trust, etc. those are Debt Service payments				
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2010

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 2010 (J)	RE-ESTIMATED 2009 (K)	ACTUAL 2008 (L)
<b>PUBLIC SAFETY</b>											
Police Department/Crime Prevention	1	17,500							17,500	17,000	16,300
Jail	2								0	0	0
Emergency Management	3	1,700							1,700	1,700	1,691
Flood Control	4								0	0	0
Fire Department	5	26,275							26,275	31,875	22,054
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	45,475	0	0			0		45,475	50,575	40,045
<b>PUBLIC WORKS</b>											
Roads, Bridges, & Sidewalks	12	15,000	35,000						50,000	40,000	43,186
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	15,000							15,000	14,000	12,705
Traffic Control and Safety	15		14,000						14,000	5,000	0
Snow Removal	16		15,000						15,000	19,500	13,644
Highway Engineering	17								0	0	0
Street Cleaning	18								0	0	0
Airport	19								0	0	0
Garbage	20	36,500							36,500	40,000	61,702
Other Public Works	21	28,000							28,000	28,000	77,641
TOTAL (lines 12 - 21)	22	94,500	64,000	0			0		158,500	146,500	208,878
<b>HEALTH &amp; SOCIAL SERVICES</b>											
Welfare Assistance	23	2,700							2,700	2,700	1,800
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	2,700	0	0			0		2,700	2,700	1,800
<b>CULTURE &amp; RECREATION</b>											
Library Services	31	4,500							4,500	4,500	4,500
Museum, Band and Theater	32								0	0	0
Parks	33	11,500							11,500	13,000	12,060
Recreation	34	3,000							3,000	2,500	8,185
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36								0	0	0
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	19,000	0	0			0		19,000	20,000	24,745

EXPENDITURES SCHEDULE PAGE 2
Fiscal Year Ending 2010

Fiscal Years

Table with columns: (A) Description, (B) Line Number, (C) GENERAL, (D) SPECIAL REVENUES, (E) TIF SPECIAL REVENUES, (F) DEBT SERVICE, (G) CAPITAL PROJECTS, (H) PERMANENT, (I) PROPRIETARY, (J) BUDGET 2010, (K) RE-ESTIMATED 2009, (L) ACTUAL 2008. Rows include categories like COMMUNITY & ECONOMIC DEVELOPMENT, GENERAL GOVERNMENT, DEBT SERVICE, CAPITAL PROJECTS, BUSINESS TYPE ACTIVITIES, and ending with Ending Fund Balance June 30.

\* 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 2010

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2010 (J)	RE-ESTIMATED 2009 (K)	ACTUAL 2008 (L)
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>											
Taxes Levied on Property	1	160,773	0		104,857	0			265,630	170,217	261,630
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	160,773	0		104,857	0			265,630	170,217	261,630
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	1,274	0		798	0			2,072	1,438	0
Utility franchise tax	7	6,000							6,000	6,200	5,801
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	70,000							70,000	84,000	94,787
Subtotal - Other City Taxes (lines 6 thru 12)	13	77,274	0		798	0			78,072	91,638	100,588
Licenses & Permits	14	4,000							4,000	4,000	3,599
Use of Money & Property	15	5,000							5,000	5,000	11,460
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	1,478
Road Use Taxes	17		52,500						52,500	52,000	68,373
Other State Grants & Reimbursements	18		14,500						14,500	14,000	5,000
Local Grants & Reimbursements	19								0	0	0
Subtotal - Intergovernmental (lines 16 thru 19)	20	0	67,000	0	0	0		0	67,000	66,000	74,851
Charges for Fees & Service:											
Water Utility	21	16,000							16,000	25,000	16,070
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	500							500	500	1,305
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	18,000							18,000	17,000	18,043
Other Fees & Charges for Service	33								0	0	0
Subtotal - Charges for Service (lines 21 thru 33)	34	34,500	0		0	0	0	0	34,500	42,500	35,418
Special Assessments	35								0	0	0
Miscellaneous	36	1,000							1,000	1,000	941
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, & 41)	43	282,547	67,000	0	105,655	0	0	0	455,202	380,355	488,487
Beginning Fund Balance July 1	44	423,437	52,444	0	4,769	0	0	0	480,650	484,425	424,162
<b>TOTAL REVENUES &amp; BEGIN BALANCE (lines 42-43)</b>	45	<b>705,984</b>	<b>119,444</b>	<b>0</b>	<b>110,424</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>935,852</b>	<b>864,780</b>	<b>912,649</b>

**CITY OF ORLEANS**  
**ADOPTED BUDGET SUMMARY**  
**YEAR ENDED JUNE 30, 2010**

**Fiscal Years**

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2010 (J)	RE-ESTIMATED 2009 (K)	ACTUAL 2008 (L)
<b>Revenues &amp; Other Financing Sources</b>											
Taxes Levied on Property	1	160,773	0		104,857	0			265,630	170,217	261,630
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	160,773	0		104,857	0			265,630	170,217	261,630
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	77,274	0		798	0			78,072	91,638	100,588
Licenses & Permits	7	4,000	0					0	4,000	4,000	3,599
Use of Money and Property	8	5,000	0	0	0	0	0	0	5,000	5,000	11,460
Intergovernmental	9	0	67,000	0	0	0		0	67,000	66,000	74,851
Charges for Fees & Service	10	34,500	0		0	0	0	0	34,500	42,500	35,418
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	1,000	0		0	0		0	1,000	1,000	941
Sub-Total Revenues	13	282,547	67,000	0	105,655	0	0	0	455,202	380,355	488,487
<b>Other Financing Sources:</b>											
Total Transfers In	14	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
<b>Total Revenues and Other Sources</b>	17	282,547	67,000	0	105,655	0	0	0	455,202	380,355	488,487
<b>Expenditures &amp; Other Financing Uses</b>											
Public Safety	18	45,475	0	0			0		45,475	50,575	40,045
Public Works	19	94,500	64,000	0			0		158,500	146,500	208,878
Health and Social Services	20	2,700	0	0			0		2,700	2,700	1,800
Culture and Recreation	21	19,000	0	0			0		19,000	20,000	24,745
Community and Economic Development	22	5,500	0	0			0		5,500	7,000	2,078
General Government	23	28,650	0	0			0		28,650	32,500	28,923
Debt Service	24	17,000	0	0	105,655		0		122,655	124,855	121,755
Capital Projects	25	229,162	0	0		0	0		229,162	0	0
<b>Total Government Activities Expenditures</b>	26	441,987	64,000	0	105,655	0	0		611,642	384,130	428,224
Business Type Proprietary: Enterprise & ISF	27							0	0	0	0
<b>Total Gov &amp; Bus Type Expenditures</b>	28	441,987	64,000	0	105,655	0	0	0	611,642	384,130	428,224
<b>Total Transfers Out</b>	29	0	0	0	0	0	0	0	0	0	0
<b>Total ALL Expenditures/Fund Transfers Out</b>	30	441,987	64,000	0	105,655	0	0	0	611,642	384,130	428,224
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-159,440	3,000	0	0	0	0	0	-156,440	-3,775	60,263
Continuing Appropriation	33							0	0	0	
<b>Beginning Fund Balance July 1</b>	34	423,437	52,444	0	4,769	0	0	0	480,650	484,425	424,162
<b>Ending Fund Balance June 30</b>	35	263,997	55,444	0	4,769	0	0	0	324,210	480,650	484,425

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

City Name: ORLEANS

Fiscal Year  
2010

	Project Name (A)	Amount of Issue (B)	Date certified To County Auditor (C)	Principal Due FY 2010 (D)	Interest Due FY 2010 +(E)	Bond Reg & Other Fees Due FY 2010 +(F)	Total Obligation Due FY 2010 =(G)	Amount Paid by Other Sources or Debt Service Fund Balance -(H)	Amount Paid by Current Year Utility Replacement and Debt Service Taxes =(I)
(1)	2004 Water Main Project - GO Bond	500,000	5/1/02	55,000	7,355	300	62,655		62,655
(2)	2007 Storm Sewer Improvement - GO Bond	600,000	7/25/06	60,000			60,000	17,000	43,000
(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
	<b>TOTALS</b>			115,000	7,355	300	122,655	17,000	105,655

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

Fiscal Year

2010

City Name: ORLEANS

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 2010 (D)	Interest Due FY 2010 + (E)	Bond Reg/Other Fees Due FY 2010 + (F)	Total Obligation Due FY 2010 = (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	
				115,000	7,355	300	122,655	17,000	105,655

