

# 15-129

## Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2010 - ENDING JUNE 30, 2011

The City of: Cumberland County Name: CASS Date Budget Adopted: 03/09/10  
(Date) xxx/xxx/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.

712-774-5614  
Telephone Number

Signature

County Auditor Date Stamp		<b>January 1, 2009 Property Valuations</b>		Last Official Census		
	Regular	2a	With Gas & Electric 3,499,941	2b	Without Gas & Electric 3,230,095	281
	<b>DEBT SERVICE</b>	3a		3b		
	Ag Land	4a	144,499			

Code		Dollar	(A)		(B)	(C)	
Sec.	Limit	Purpose	Request with	Utility Replacement	Property Taxes	Levied	Rate
384.1	8.10000	Regular General Levy	5	28,350	26,164	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	6,000	5,537	46	1.71431
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	8,000	7,383	52	2.28575
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	3,000	2,769	62	0.85716
		<b>Total General Fund Regular Levies (5 thru 24)</b>	25	<b>45,350</b>	<b>41,853</b>		
384.1	3.00375	Ag Land	26	434	434	63	3.00375
		<b>Total General Fund Tax Levies (25 + 26)</b>	27	<b>45,784</b>	<b>42,287</b>		<b>Do Not Add</b>
		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	5,000	4,614		1.42860
	Amt Nec	Other Employee Benefits	31	4,500	4,153		1.28574
		<b>Total Employee Benefit Levies (29,30,31)</b>	32	<b>9,500</b>	<b>8,768</b>	65	<b>2.71433</b>
		<b>Sub Total Special Revenue Levies (28+32)</b>	33	<b>9,500</b>	<b>8,768</b>		
		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	<b>0</b>		<b>Do Not Add</b>
	<b>Total Special Revenue Levies (33+38)</b>			39	<b>9,500</b>		<b>8,768</b>
384.4	Amt Nec	Debt Service Levy	76.10(6)	40	0	40	0.00000
384.7	0.67500	Capital Projects (Capital Improv. Reserve)		41		41	0.00000
		<b>Total Property Taxes (27+39+40+41)</b>	42	<b>55,284</b>	<b>51,055</b>	72	<b>15.67155</b>

**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

**Cumberland**

		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 2009</b>										
Beginning Fund Balance July 1, 2006 (pg 5, line 134) *	1	115,417	1,948					117,365	40,295	157,660
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	102,956	18,508					121,464	97,673	219,137
Actual Expenditures Except End Bal (pg 12, line 259) *	3	82,906	18,508					101,414	114,977	216,391
Ending Fund Balance June 30, 2007 (pg 12, line 261) *	4	135,467	1,948	0	0	0	0	137,415	22,991	160,406
<b>(2)</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>
<b>** Re-Estimated FY 2010</b>										
Beginning Fund Balance	5	135,467	1,948	0	0	0	0	137,415	22,991	160,406
Re-Est Revenues	6	73,284	51,290	0	0	60,000	0	184,574	97,673	282,247
Re-Est Expenditures	7	83,880	18,500	0	0	0	0	102,380	115,125	217,505
Continuing Appropriation	8					0		0	0	0
Ending Fund Balance	9	124,871	34,738	0	0	60,000	0	219,609	5,539	225,148
<b>(3)</b>		<b>General</b>	<b>Spec Rev</b>	<b>TIF Special R</b>	<b>Debt Serv</b>	<b>Capt Proj</b>	<b>Permanent</b>	<b>Tot Govt</b>	<b>Proprietary</b>	<b>Grand Total</b>
<b>** Budget FY 2011</b>										
Beginning Fund Balance	10	124,871	34,738	0	0	60,000	0	219,609	5,539	225,148
Revenues	11	100,784	28,500	0	0	8,000	0	137,284	98,000	235,284
Expenditures	12	86,810	24,500	0	0	0	0	111,310	115,125	226,435
Continuing Appropriation	13					0		0	0	0
Ending Fund Balance	14	138,845	38,738	0	0	68,000	0	245,583	-11,586	233,997

\* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2009

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

**CITY OF \_\_\_\_\_ Cumberland**

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 2009</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				
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11				
12				
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20				
21				
22				

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2011

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 2011 (J)	RE-ESTIMATED 2010 (K)	ACTUAL 2009 (L)
<b>PUBLIC SAFETY</b>											
Police Department/Crime Prevention	1	2,810							2,810	2,810	0
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	10,500							10,500	10,422	10,422
Ambulance	6								0	0	0
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	0	0
Animal Control	9	500							500	0	0
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	13,810	0	0			0		13,810	13,232	10,422
<b>PUBLIC WORKS</b>											
Roads, Bridges, & Sidewalks	12	6,000	20,000						26,000	19,800	19,971
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	7,200							7,200	5,900	5,904
Traffic Control and Safety	15								0	0	0
Snow Removal	16		4,500						4,500	4,500	4,329
Highway Engineering	17								0	0	0
Street Cleaning	18								0	0	0
Airport	19								0	0	0
Garbage	20	700							700	684	684
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	13,900	24,500	0			0		38,400	30,884	30,888
<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	600							600	465	465
Community Mental Health	28								0	0	0
Other Health and Social Services	29								0	0	0
TOTAL (lines 23 - 29)	30	600	0	0			0		600	465	465
<b>CULTURE &amp; RECREATION</b>											
Library Services	31	17,000							17,000	17,000	16,338
Museum, Band and Theater	32								0	0	0
Parks	33	10,000							10,000	10,000	10,305
Recreation	34								0	0	0
Cemetery	35	900							900	900	900
Community Center, Zoo, & Marina	36	4,400							4,400	4,500	4,383
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	32,300	0	0			0		32,300	32,400	31,926

EXPENDITURES SCHEDULE PAGE 2  
Fiscal Year Ending 2011

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2011 (J)	RE-ESTIMATED 2010 (K)	ACTUAL 2009 (L)
<b>COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>											
Community Beautification	39	1,500							1,500	4,500	0
Economic Development	40								0	0	7,069
Housing and Urban Renewal	41								0	0	0
Planning & Zoning	42								0	0	0
Other Com & Econ Development	43								0	0	0
REBATES & PYMTS from TIF DEBT page	44			0					0	0	0
TOTAL (lines 39 - 44)	45	1,500	0	0				0	1,500	4,500	7,069
<b>GENERAL GOVERNMENT</b>											
Mayor, Council, & City Manager	46	2,000							2,000	1,978	1,978
Clerk, Treasurer, & Finance Adm.	47	9,800							9,800	6,300	5,877
Elections	48								0	836	0
Legal Services & City Attorney	49								0	0	0
City Hall & General Buildings	50	8,000							8,000	7,000	7,935
Tort Liability	51	1,900							1,900	1,885	1,885
Other General Government	52	3,000							3,000	2,900	2,969
TOTAL (lines 46 - 52)	53	24,700	0	0				0	24,700	20,899	20,644
<b>DEBT SERVICE</b>											
Gov Capital Projects	54								0	0	0
TIF Capital Projects	55								0	0	0
TIF Capital Projects	56								0	0	0
TOTAL CAPITAL PROJECTS	57	0	0	0				0	0	0	0
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58	86,810	24,500	0	0	0	0	0	111,310	102,380	101,414
<b>BUSINESS TYPE ACTIVITIES</b>											
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>											
Water Utility	59							52,000	52,000	52,000	51,852
Sewer Utility	60							40,745	40,745	40,745	63,125
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							22,380	22,380	22,380	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							115,125	115,125	115,125	114,977
TOTAL ALL EXPENDITURES (lines 58+74)	74	86,810	24,500	0	0	0	0	115,125	226,435	217,505	216,391
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	86,810	24,500	0	0	0	0	115,125	226,435	217,505	216,391
Continuing Appropriation	79							0	0	0	
Ending Fund Balance June 30	80	138,845	38,738	0	0	68,000	0	-11,586	233,997	225,148	160,406

\* 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 2011

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2011 (J)	RE-ESTIMATED 2010 (K)	ACTUAL 2009 (L)
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>											
Taxes Levied on Property	1	42,287	8,768		0	0			51,055	48,486	47,900
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	42,287	8,768		0	0			51,055	48,486	47,900
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	3,497	732		0	0			4,229	0	0
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	26,000							26,000	26,000	27,917
Subtotal - Other City Taxes (lines 6 thru 12)	13	29,497	732		0	0			30,229	26,000	27,917
Licenses & Permits	14	500							500	930	188
Use of Money & Property	15	11,000							11,000	10,000	12,411
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		19,000						19,000	25,290	18,508
Other State Grants & Reimbursements	18								0	0	1,272
Local Grants & Reimbursements	19	15,000							15,000	13,268	13,268
Subtotal - Intergovernmental (lines 16 thru 19)	20	15,000	19,000	0	0	0		0	34,000	38,558	33,048
Charges for Fees & Service:											
Water Utility	21							53,000	53,000	52,738	52,738
Sewer Utility	22							45,000	45,000	44,935	44,935
Electric Utility	23							0	0	0	0
Gas Utility	24							0	0	0	0
Parking	25							0	0	0	0
Airport	26							0	0	0	0
Landfill/Garbage	27							0	0	0	0
Hospital	28							0	0	0	0
Transit	29							0	0	0	0
Cable TV, Internet & Telephone	30							0	0	0	0
Housing Authority	31							0	0	0	0
Storm Water Utility	32							0	0	0	0
Other Fees & Charges for Service	33							0	0	0	0
Subtotal - Charges for Service (lines 21 thru 33)	34	0	0		0	0		98,000	98,000	97,673	97,673
Special Assessments	35								0	0	0
Miscellaneous	36	2,500				8,000			10,500	60,600	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
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, & 41)	43	100,784	28,500	0	0	8,000	0	98,000	235,284	282,247	219,137
Beginning Fund Balance July 1	44	124,871	34,738	0	0	60,000	0	5,539	225,148	160,406	157,660
<b>TOTAL REVENUES &amp; BEGIN BALANCE (lines 42-43)</b>	45	<b>225,655</b>	<b>63,238</b>	<b>0</b>	<b>0</b>	<b>68,000</b>	<b>0</b>	<b>103,539</b>	<b>460,432</b>	<b>442,653</b>	<b>376,797</b>

**CITY OF Cumberland**  
**ADOPTED BUDGET SUMMARY**  
**YEAR ENDED JUNE 30, 2011**

**Fiscal Years**

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2011 (J)	RE-ESTIMATED 2010 (K)	ACTUAL 2009 (L)
<b>Revenues &amp; Other Financing Sources</b>											
Taxes Levied on Property	1	42,287	8,768		0	0			51,055	48,486	47,900
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	42,287	8,768		0	0			51,055	48,486	47,900
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	29,497	732		0	0			30,229	26,000	27,917
Licenses & Permits	7	500	0					0	500	930	188
Use of Money and Property	8	11,000	0	0	0	0	0	0	11,000	10,000	12,411
Intergovernmental	9	15,000	19,000	0	0	0		0	34,000	38,558	33,048
Charges for Fees & Service	10	0	0		0	0	0	98,000	98,000	97,673	97,673
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	2,500	0			8,000		0	10,500	60,600	0
Sub-Total Revenues	13	100,784	28,500	0	0	8,000	0	98,000	235,284	282,247	219,137
<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	100,784	28,500	0	0	8,000	0	98,000	235,284	282,247	219,137
<b>Expenditures &amp; Other Financing Uses</b>											
Public Safety	18	13,810	0	0			0		13,810	13,232	10,422
Public Works	19	13,900	24,500	0			0		38,400	30,884	30,888
Health and Social Services	20	600	0	0			0		600	465	465
Culture and Recreation	21	32,300	0	0			0		32,300	32,400	31,926
Community and Economic Development	22	1,500	0	0			0		1,500	4,500	7,069
General Government	23	24,700	0	0			0		24,700	20,899	20,644
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	86,810	24,500	0	0	0	0		111,310	102,380	101,414
Business Type Proprietary: Enterprise & ISF	27							115,125	115,125	115,125	114,977
Total Gov & Bus Type Expenditures	28	86,810	24,500	0	0	0	0	115,125	226,435	217,505	216,391
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	86,810	24,500	0	0	0	0	115,125	226,435	217,505	216,391
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	13,974	4,000	0	0	8,000	0	-17,125	8,849	64,742	2,746
Continuing Appropriation	33					0		0	0	0	
Beginning Fund Balance July 1	34	124,871	34,738	0	0	60,000	0	5,539	225,148	160,406	157,660
Ending Fund Balance June 30	35	138,845	38,738	0	0	68,000	0	-11,586	233,997	225,148	160,406





