

27-247

Adoption of Budget and Certification of City Taxes

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

The City of: DECATUR CITY County Name: DECATUR Date Budget Adopted: 03/08/10
(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.

641-442-2266
Telephone Number

Signature

County Auditor Date Stamp		January 1, 2009 Property Valuations		Last Official Census		
	Regular	2a	With Gas & Electric	2b	Without Gas & Electric	
	DEBT SERVICE	3a	2,641,703	3b	2,549,053	
	Ag Land	4a	28,451			

Code		Dollar	(A)		(B)	(C)
Sec.	Limit	Purpose	Request with	Utility Replacement	Property Taxes Levied	Rate
384.1	8.10000	Regular General Levy	5	21,398	20,647	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	3,545	3,421	52 1.34194
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462	395	381	465 0.14952
(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	25,338	24,449	
384.1	3.00375	Ag Land	26	85	85	63 3.00375
Total General Fund Tax Levies (25 + 26)			27	25,423	24,534	Do Not Add
Special Revenue Levies						
384.8	0.27000	Emergency (if general fund at levy limit)	28	655	632	64 0.24795
384.6	Amt Nec	Police & Fire Retirement	29		0	0.00000
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30	1,832	1,768	0.69349
	Amt Nec	Other Employee Benefits	31		0	0.00000
Total Employee Benefit Levies (29,30,31)			32	1,832	1,768	65 0.69349
Sub Total Special Revenue Levies (28+32)			33	2,487	2,400	
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	2,487	2,400	
384.4	Amt Nec	Debt Service Levy	40	76.10(6)	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	27,910	26,934	72 10.53290

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

DECATUR CITY

		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 2009										
Beginning Fund Balance July 1, 2006 (pg 5, line 134) *	1	55,696	20,114					75,810		75,810
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	34,777	73,256					108,033		108,033
Actual Expenditures Except End Bal (pg 12, line 259) *	3	34,239	77,557					111,796		111,796
Ending Fund Balance June 30, 2007 (pg 12, line 261) *	4	56,234	15,813	0	0	0	0	72,047	0	72,047
(2) ** Re-Estimated FY 2010		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
Beginning Fund Balance	5	56,234	15,813	0	0	0	0	72,047	0	72,047
Re-Est Revenues	6	83,400	19,500	0	0	0	0	102,900	0	102,900
Re-Est Expenditures	7	100,595	20,500	0	0	0	0	121,095	0	121,095
Continuing Appropriation	8					0		0	0	0
Ending Fund Balance	9	39,039	14,813	0	0	0	0	53,852	0	53,852
(3) ** Budget FY 2011		General	Spec Rev	TIF Special R	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
Beginning Fund Balance	10	39,039	14,813	0	0	0	0	53,852	0	53,852
Revenues	11	72,103	21,987	0	0	0	0	94,090	0	94,090
Expenditures	12	45,895	34,500	0	0	0	0	80,395	0	80,395
Continuing Appropriation	13					0		0	0	0
Ending Fund Balance	14	65,247	2,300	0	0	0	0	67,547	0	67,547

* 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 _____ DECATUR CITY

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.

TOTAL OUTSTANDING TIF INDEBTEDNESS INCLUDING INTEREST OWED	ACTUAL 2009
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	
TOTAL OUTSTANDING TIF INDEBTEDNESS	0

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.

REBATES OR PAYMENTS TO ENTITIES FROM TAXES FUNDED BY TIF		BUDGET 2011	RE-ESTIMATED 2010	ACTUAL 2009
ENTITY NAME Rebates do not include lending institutions such as Banker Trust, etc. those are Debt Service payments				
1				
2				
3				
4				
5				
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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)
PUBLIC SAFETY											
Police Department/Crime Prevention	1	2,500							2,500	2,500	2,309
Jail	2								0	0	0
Emergency Management	3	395							395	395	2,400
Flood Control	4								0	0	0
Fire Department	5	1,050							1,050	1,050	920
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	3,945	0	0			0		3,945	3,945	5,629
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12		22,500						22,500	20,500	5,697
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	7,500							7,500	8,500	6,834
Traffic Control and Safety	15								0	0	0
Snow Removal	16								0	0	0
Highway Engineering	17								0	0	0
Street Cleaning	18								0	0	0
Airport	19								0	0	0
Garbage	20		12,000						12,000	12,500	13,473
Other Public Works	21								0	0	55,987
TOTAL (lines 12 - 21)	22	7,500	34,500	0			0		42,000	41,500	81,991
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								0	0	0
Other Health and Social Services	29								0	0	0
TOTAL (lines 23 - 29)	30	0	0	0			0		0	0	0
CULTURE & RECREATION											
Library Services	31								0	0	0
Museum, Band and Theater	32								0	0	0
Parks	33	2,500							2,500	2,500	2,875
Recreation	34								0	1,000	0
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36	17,550							17,550	10,250	6,910
Other Culture and Recreation	37								0	0	294
TOTAL (lines 31 - 37)	38	20,050	0	0			0		20,050	13,750	10,079

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)
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	49,500	0
REBATES & PYMTS from TIF DEBT page	44			0					0	0	0
TOTAL (lines 39 - 44)	45	0	0	0			0		0	49,500	0
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46	3,500							3,500	3,000	2,456
Clerk, Treasurer, & Finance Adm.	47	5,000							5,000	4,000	3,396
Elections	48	400							400	400	0
Legal Services & City Attorney	49	1,500							1,500	1,000	1,665
City Hall & General Buildings	50	1,000							1,000	1,000	3,274
Tort Liability	51	2,500							2,500	2,500	3,306
Other General Government	52	500							500	500	0
TOTAL (lines 46 - 52)	53	14,400	0	0			0		14,400	12,400	14,097
DEBT SERVICE	54								0	0	0
Gov Capital Projects	55								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	45,895	34,500	0	0	0	0		80,395	121,095	111,796
BUSINESS TYPE ACTIVITIES											
Proprietary: Enterprise & Budgeted ISF											
Water Utility	59								0	0	0
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
TOTAL Business Type Expenditures (lines 59 - 73)	73							0	0	0	0
TOTAL ALL EXPENDITURES (lines 58+74)	74	45,895	34,500	0	0	0	0	0	80,395	121,095	111,796
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	45,895	34,500	0	0	0	0	0	80,395	121,095	111,796
Continuing Appropriation	79								0	0	
Ending Fund Balance June 30	80	65,247	2,300	0	0	0	0	0	67,547	53,852	72,047

* 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)
REVENUES & OTHER FINANCING SOURCES											
Taxes Levied on Property	1	24,534	2,400		0	0			26,934	21,000	21,211
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	24,534	2,400		0	0			26,934	21,000	21,211
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	889	87		0	0			976	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	10,500							10,500	12,000	7,961
Subtotal - Other City Taxes (lines 6 thru 12)	13	11,389	87		0	0			11,476	12,000	7,961
Licenses & Permits	14	850							850	800	540
Use of Money & Property	15	500							500	500	847
Intergovernmental:											
Federal Grants & Reimbursements	16	11,580							11,580	26,800	42,444
Road Use Taxes	17		19,500						19,500	19,500	13,844
Other State Grants & Reimbursements	18	4,500							4,500	6,800	0
Local Grants & Reimbursements	19								0	0	0
Subtotal - Intergovernmental (lines 16 thru 19)	20	16,080	19,500	0	0	0	0	0	35,580	53,100	56,288
Charges for Fees & Service:											
Water Utility	21								0	0	0
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	16,250							16,250	13,000	16,968
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	16,250	0		0	0	0	0	16,250	13,000	16,968
Special Assessments	35								0	0	0
Miscellaneous	36	2,500							2,500	2,500	4,218
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	72,103	21,987	0	0	0	0	0	94,090	102,900	108,033
Beginning Fund Balance July 1	44	39,039	14,813	0	0	0	0	0	53,852	72,047	75,810
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	111,142	36,800	0	0	0	0	0	147,942	174,947	183,843

CITY OF
DECATUR CITY
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)
Revenues & Other Financing Sources											
Taxes Levied on Property	1	24,534	2,400		0	0			26,934	21,000	21,211
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	24,534	2,400		0	0			26,934	21,000	21,211
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	11,389	87		0	0			11,476	12,000	7,961
Licenses & Permits	7	850	0					0	850	800	540
Use of Money and Property	8	500	0	0	0	0	0	0	500	500	847
Intergovernmental	9	16,080	19,500	0	0	0		0	35,580	53,100	56,288
Charges for Fees & Service	10	16,250	0		0	0	0	0	16,250	13,000	16,968
Special Assessments	11	0	0		0	0			0	0	0
Miscellaneous	12	2,500	0		0	0		0	2,500	2,500	4,218
Sub-Total Revenues	13	72,103	21,987	0	0	0	0	0	94,090	102,900	108,033
Other Financing Sources:											
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	72,103	21,987	0	0	0	0	0	94,090	102,900	108,033
Expenditures & Other Financing Uses											
Public Safety	18	3,945	0	0			0		3,945	3,945	5,629
Public Works	19	7,500	34,500	0			0		42,000	41,500	81,991
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	20,050	0	0			0		20,050	13,750	10,079
Community and Economic Development	22	0	0	0			0		0	49,500	0
General Government	23	14,400	0	0			0		14,400	12,400	14,097
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	45,895	34,500	0	0	0	0	0	80,395	121,095	111,796
Business Type Proprietary: Enterprise & ISF	27							0	0	0	0
Total Gov & Bus Type Expenditures	28	45,895	34,500	0	0	0	0	0	80,395	121,095	111,796
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	45,895	34,500	0	0	0	0	0	80,395	121,095	111,796
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	 26,208	 -12,513	 0	 0	 0	 0	 0	 13,695	 -18,195	 -3,763
Continuing Appropriation	33							0	0	0	
Beginning Fund Balance July 1	34	39,039	14,813	0	0	0	0	0	53,852	72,047	75,810
Ending Fund Balance June 30	35	65,247	2,300	0	0	0	0	0	67,547	53,852	72,047

