

14-115

Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2011 - ENDING JUNE 30, 2012

The City of: Breda County Name: CARROLL Date Budget Adopted: 03/14/11
(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.

712-673-2660
Telephone Number

Signature

County Auditor Date Stamp

January 1, 2010 Property Valuations

Last Official Census

	With Gas & Electric	Without Gas & Electric	
Regular	13,247,173	13,212,424	483
DEBT SERVICE	13,461,173	13,426,424	
Ag Land	173,988		

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	107,302	107,021	8.10000
(384) Non-Voted Other Permissible Levies					
12(8)	0.67500	Contract for use of Bridge		0	0.00000
12(10)	0.95000	Opr & Maint publicly owned Transit		0	0.00000
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center		0	0.00000
12(12)	0.13500	Opr & Maint of City owned Civic Center		0	0.00000
12(13)	0.06750	Planning a Sanitary Disposal Project		0	0.00000
12(14)	0.27000	Aviation Authority (under sec.330A.15)		0	0.00000
12(15)	Amt Nec	Joint city-county building lease		0	0.00000
12(16)	0.06750	Levee Impr. fund in special charter city		0	0.00000
12(18)	Amt Nec	Liability, property & self insurance costs	10,000	9,974	0.75488
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.		0	0.00000
(384) Voted Other Permissible Levies					
12(1)	0.13500	Instrumental/Vocal Music Groups		0	0.00000
12(2)	0.81000	Memorial Building		0	0.00000
12(3)	0.13500	Symphony Orchestra		0	0.00000
12(4)	0.27000	Cultural & Scientific Facilities		0	0.00000
12(5)	As Voted	County Bridge		0	0.00000
12(6)	1.35000	Missi or Missouri River Bridge Const.		0	0.00000
12(9)	0.03375	Aid to a Transit Company		0	0.00000
12(17)	0.20500	Maintain Institution received by gift/devise		0	0.00000
12(19)	1.00000	City Emergency Medical District		0	0.00000
12(21)	0.27000	Support Public Library		0	0.00000
28E.22	1.50000	Unified Law Enforcement		0	0.00000
Total General Fund Regular Levies (5 thru 24)			117,302	116,995	
384.1	3.00375	Ag Land	523	523	3.00375
Total General Fund Tax Levies (25 + 26)			117,825	117,518	Do Not Add
Special Revenue Levies					
384.8	0.27000	Emergency (if general fund at levy limit)	3,577	3,567	0.27000
384.6	Amt Nec	Police & Fire Retirement	0	0	0.00000
	Amt Nec	FICA & IPERS (if general fund at levy limit)	0	0	0.00000
	Amt Nec	Other Employee Benefits	0	0	0.00000
Total Employee Benefit Levies (29,30,31)			0	0	0.00000
Sub Total Special Revenue Levies (28+32)			3,577	3,567	
Valuation					
386	As Req	With Gas & Elec	Without Gas & Elec		
	SSMID 1 (A)	(B)		0	0.00000
	SSMID 2 (A)	(B)		0	0.00000
	SSMID 3 (A)	(B)		0	0.00000
	SSMID 4 (A)	(B)		0	0.00000
	SSMID 5 (A)	(B)		0	0.00000
	SSMID 6 (A)	(B)		0	0.00000
Total SSMID (34 thru 37)			0	0	Do Not Add
Total Special Revenue Levies (33+38)			3,577	3,567	
384.4	Amt Nec	Debt Service Levy	76.10(6)	12,104	0.90148
384.7	0.67500	Capital Projects (Capital Improv. Reserve)		0	0.00000
Total Property Taxes (27+39+40+41)			133,537	133,189	10.02636

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

Breda

		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 2010										
Beginning Fund Balance July 1, 2006 (pg 5, line 134) *	1	-850,142	489,115	120,785	-25,122			-265,364	910,936	645,572
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	330,858	45,232	63,221	12,735			452,046	524,991	977,037
Actual Expenditures Except End Bal (pg 12, line 259) *	3	429,402	48,264		11,715			489,381	459,013	948,394
Ending Fund Balance June 30, 2007 (pg 12, line 261) *	4	-948,686	486,083	184,006	-24,102	0	0	-302,699	976,914	674,215
(2)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Re-Estimated FY 2011										
Beginning Fund Balance	5	-948,686	486,083	184,006	-24,102	0	0	-302,699	976,914	674,215
Re-Est Revenues	6	290,937	100,000	651,546	12,407	0	0	1,054,890	513,000	1,567,890
Re-Est Expenditures	7	326,445	39,000	686,841	12,440	0	0	1,064,726	526,577	1,591,303
Continuing Appropriation	8					0		0	0	0
Ending Fund Balance	9	-984,194	547,083	148,711	-24,135	0	0	-312,535	963,337	650,802
(3)		General	Spec Rev	TIF Special R	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2012										
Beginning Fund Balance	10	-984,194	547,083	148,711	-24,135	0	0	-312,535	963,337	650,802
Revenues	11	190,050	108,877	190,280	12,135	0	0	501,342	548,000	1,049,342
Expenditures	12	292,146	43,000	210,280	12,135	0	0	557,561	491,781	1,049,342
Continuing Appropriation	13					0		0	0	0
Ending Fund Balance	14	-1,086,290	612,960	128,711	-24,135	0	0	-368,754	1,019,556	650,802

* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2010

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

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2012

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 2012 (J)	RE-ESTIMATED 2011 (K)	ACTUAL 2010 (L)
PUBLIC SAFETY											
Police Department/Crime Prevention	1	5,890							5,890	5,890	5,681
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	36,400							36,400	36,400	183,149
Ambulance	6	14,000							14,000	14,000	14,000
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	0	0
Animal Control	9	75							75	75	68
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	56,365	0	0			0		56,365	56,365	202,898
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12		40,000						40,000	38,000	39,670
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14								0	0	946
Traffic Control and Safety	15								0	0	0
Snow Removal	16		3,000						3,000	1,000	12,087
Highway Engineering	17								0	0	0
Street Cleaning	18								0	0	0
Airport	19								0	0	0
Garbage	20								0	0	0
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	0	43,000	0			0		43,000	39,000	52,703
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	1,525							1,525	1,480	1,450
Community Mental Health	28								0	550	0
Other Health and Social Services	29	550							550	0	550
TOTAL (lines 23 - 29)	30	2,075	0	0			0		2,075	2,030	2,000
CULTURE & RECREATION											
Library Services	31	675							675	650	614
Museum, Band and Theater	32								0	0	0
Parks	33	38,831							38,831	108,000	33,690
Recreation	34	700							700	700	700
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	40,206	0	0			0		40,206	109,350	35,004

EXPENDITURES SCHEDULE PAGE 2
Fiscal Year Ending 2012

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 2012	RE-ESTIMATED 2011	ACTUAL 2010
		(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	124
Planning & Zoning	42								0	0	0
Other Com & Econ Development	43								0	0	0
REBATES & PYMTS from TIF DEBT page	44			25,000					25,000	45,295	0
TOTAL (lines 39 - 44)	45	0	0	25,000			0		25,000	45,295	124
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46	6,000							6,000	6,500	5,940
Clerk, Treasurer, & Finance Adm.	47	26,000							26,000	26,000	23,465
Elections	48								0	0	439
Legal Services & City Attorney	49	1,500							1,500	1,500	1,089
City Hall & General Buildings	50	150,000							150,000	115,000	144,123
Tort Liability	51	10,000							10,000	9,700	9,881
Other General Government	52								0	0	0
TOTAL (lines 46 - 52)	53	193,500	0	0			0		193,500	158,700	184,937
DEBT SERVICE											
Gov Capital Projects	54				12,135				12,135	12,440	11,715
TIF Capital Projects	56			185,280					185,280	641,546	0
TOTAL CAPITAL PROJECTS	57	0	0	185,280		0	0		185,280	641,546	0
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58	292,146	43,000	210,280	12,135	0	0		557,561	1,064,726	489,381
BUSINESS TYPE ACTIVITIES											
Proprietary: Enterprise & Budgeted ISF											
Water Utility	59							50,000	50,000	65,000	41,838
Sewer Utility	60							50,000	50,000	59,000	39,151
Electric Utility	61							275,000	275,000	290,000	266,193
Gas Utility	62								0	0	0
Airport	63								0	0	0
Landfill/Garbage	64							33,000	33,000	32,000	31,587
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							83,781	83,781	80,577	80,244
Enterprise CAPITAL PROJECTS	71								0	0	0
Enterprise TIF CAPITAL PROJECTS	72								0	0	0
TOTAL Business Type Expenditures (lines 59 - 73)	73							491,781	491,781	526,577	459,013
TOTAL ALL EXPENDITURES (lines 58+74)	74	292,146	43,000	210,280	12,135	0	0	491,781	1,049,342	1,591,303	948,394
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	292,146	43,000	210,280	12,135	0	0	491,781	1,049,342	1,591,303	948,394
Continuing Appropriation	79							0	0	0	0
Ending Fund Balance June 30	80	-1,086,290	612,960	128,711	-24,135	0	0	1,019,556	650,802	650,802	674,215

* 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 2012

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2012 (J)	RE-ESTIMATED 2011 (K)	ACTUAL 2010 (L)
REVENUES & OTHER FINANCING SOURCES											
Taxes Levied on Property	1	117,518	3,567		12,104	0			133,189	108,964	86,401
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	117,518	3,567		12,104	0			133,189	108,964	86,401
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5			5,000					5,000	10,000	63,221
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	307	10		31	0			348	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		55,000						55,000	55,000	50,146
Subtotal - Other City Taxes (lines 6 thru 12)	13	307	55,010		31	0			55,348	55,000	50,146
Licenses & Permits	14	300							300	300	320
Use of Money & Property	15	16,000						3,000	19,000	18,000	20,432
Intergovernmental:											
Federal Grants & Reimbursements	16								0	46,580	0
Road Use Taxes	17		42,300						42,300	39,000	35,000
Other State Grants & Reimbursements	18	1,500	8,000						9,500	7,500	11,975
Local Grants & Reimbursements	19	37,225							37,225	40,000	52,709
Subtotal - Intergovernmental (lines 16 thru 19)	20	38,725	50,300	0	0	0		0	89,025	133,080	99,684
Charges for Fees & Service:											
Water Utility	21							66,000	66,000	60,000	58,816
Sewer Utility	22							66,000	66,000	60,000	59,735
Electric Utility	23							380,000	380,000	360,000	372,652
Gas Utility	24								0	0	0
Parking	25								0	0	0
Airport	26								0	0	0
Landfill/Garbage	27							33,000	33,000	30,000	29,360
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	17,000							17,000	16,000	16,783
Subtotal - Charges for Service (lines 21 thru 33)	34	17,000	0		0	0	0	545,000	562,000	526,000	537,346
Special Assessments	35								0	0	0
Miscellaneous	36	200							200	75,000	180
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			185,280					185,280	641,546	119,307
Proceeds of Capital Asset Sales	41								0	0	0
Subtotal-Other Financing Sources (lines 38 thru 40)	42	0	0	185,280	0	0	0	0	185,280	641,546	119,307
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43	190,050	108,877	190,280	12,135	0	0	548,000	1,049,342	1,567,890	977,037
Beginning Fund Balance July 1	44	-984,194	547,083	148,711	-24,135	0	0	963,337	650,802	674,215	645,572
TOTAL REVENUES & BEGIN BALANCE (lines 42-43)	45	-794,144	655,960	338,991	-12,000	0	0	1,511,337	1,700,144	2,242,105	1,622,609

CITY OF

Breda

ADOPTED BUDGET SUMMARY

YEAR ENDED JUNE 30, 2012

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2012 (J)	RE-ESTIMATED 2011 (K)	ACTUAL 2010 (L)
Revenues & Other Financing Sources											
Taxes Levied on Property	1	117,518	3,567		12,104	0			133,189	108,964	86,401
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	117,518	3,567		12,104	0			133,189	108,964	86,401
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			5,000					5,000	10,000	63,221
Other City Taxes	6	307	55,010		31	0			55,348	55,000	50,146
Licenses & Permits	7	300	0					0	300	300	320
Use of Money and Property	8	16,000	0	0	0	0	0	3,000	19,000	18,000	20,432
Intergovernmental	9	38,725	50,300	0	0	0		0	89,025	133,080	99,684
Charges for Fees & Service	10	17,000	0		0	0	0	545,000	562,000	526,000	537,346
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	200	0		0	0	0	0	200	75,000	180
Sub-Total Revenues	13	190,050	108,877	5,000	12,135	0	0	548,000	864,062	926,344	857,730
Other Financing Sources:											
Total Transfers In	14	0	0	0	0	0	0	0	0	0	0
Proceeds of Debt	15	0	0	185,280	0	0		0	185,280	641,546	119,307
Proceeds of Capital Asset Sales	16	0	0	0	0	0		0	0	0	0
Total Revenues and Other Sources	17	190,050	108,877	190,280	12,135	0	0	548,000	1,049,342	1,567,890	977,037
Expenditures & Other Financing Uses											
Public Safety	18	56,365	0	0			0		56,365	56,365	202,898
Public Works	19	0	43,000	0			0		43,000	39,000	52,703
Health and Social Services	20	2,075	0	0			0		2,075	2,030	2,000
Culture and Recreation	21	40,206	0	0			0		40,206	109,350	35,004
Community and Economic Development	22	0	0	25,000			0		25,000	45,295	124
General Government	23	193,500	0	0			0		193,500	158,700	184,937
Debt Service	24	0	0	0	12,135		0		12,135	12,440	11,715
Capital Projects	25	0	0	185,280		0	0		185,280	641,546	0
Total Government Activities Expenditures	26	292,146	43,000	210,280	12,135	0	0	0	557,561	1,064,726	489,381
Business Type Proprietary: Enterprise & ISF	27							491,781	491,781	526,577	459,013
Total Gov & Bus Type Expenditures	28	292,146	43,000	210,280	12,135	0	0	491,781	1,049,342	1,591,303	948,394
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	292,146	43,000	210,280	12,135	0	0	491,781	1,049,342	1,591,303	948,394
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-102,096	65,877	-20,000	0	0	0	56,219	0	-23,413	28,643
Continuing Appropriation	33					0		0	0	0	
Beginning Fund Balance July 1	34	-984,194	547,083	148,711	-24,135	0	0	963,337	650,802	674,215	645,572
Ending Fund Balance June 30	35	-1,086,290	612,960	128,711	-24,135	0	0	1,019,556	650,802	650,802	674,215

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

Fiscal Year
2012

City Name: Breda

Project Name (A)		Amount of Issue (B)	Date certified To County Auditor (C)	Principal Due FY 2012 (D)	Interest Due FY 2012 + (E)	Bond Reg & Other Fees Due FY 2012 + (F)	Total Obligation Due FY 2012 = (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)	Sewer	175,000		10,000	2,100	35	12,135		12,135
(2)	Sewer	511,000		28,000	10,279	129	38,408	38,408	0
(3)	Water	100,000		5,000	2,310	193	7,503	7,503	0
(4)	Water	555,000		25,000	11,880	990	37,870	37,870	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				68,000	26,569	1,347	95,916	83,781	12,135

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

Fiscal Year

2012

City Name: **Breda**

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 2012 (D)	Interest Due FY 2012 +(E)	Bond Reg/Other Fees Due FY 2012 +(F)	Total Obligation Due FY 2012 =(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
			68,000	26,569	1,347	95,916	83,781	12,135

