

74-688

Adoption of Budget and Certification of City Taxes

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

The City of: Mallard County Name: PALO ALTO 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.

712-425-3527
Telephone Number

Signature

County Auditor Date Stamp

January 1, 2010 Property Valuations

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	8,687,786	8,468,550	
DEBT SERVICE	8,844,324	8,625,088	
Ag Land	85,476		

TAXES LEVIED

Code	Dollar	Purpose	(A) Request with Utility Replacement	(B) Property Taxes Levied	(C) Rate
384.1	8.10000	Regular General levy	5 70,371	68,595	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 8,630	8,412	52 0.99335
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462 990	965	465 0.11395
(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 79,991	77,972	
384.1	3.00375	Ag Land	26 257	257	63 3.00375
Total General Fund Tax Levies (25 + 26)			27 80,248	78,229	Do Not Add
Special Revenue Levies					
384.8	0.27000	Emergency (if general fund at levy limit)	28 2,346	2,287	64 0.27000
384.6	Amt Nec	Police & Fire Retirement	29	0	0.00000
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30 6,017	5,865	0.69258
	Amt Nec	Other Employee Benefits	31 7,694	7,500	0.88561
Total Employee Benefit Levies (29,30,31)			32 13,711	13,365	65 1.57819
Sub Total Special Revenue Levies (28+32)			33 16,057	15,652	
Valuation					
386	As Req	With Gas & Elec	Without Gas & Elec		
	SSMID 1 (A)	(B)		0	66 0.00000
	SSMID 2 (A)	(B)		0	67 0.00000
	SSMID 3 (A)	(B)		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 16,057	15,652	
384.4	Amt Nec	Debt Service Levy	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 96,305	93,881	72 11.05549

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

Mallard

		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	46,555	97,285					143,840	71,940	215,780
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	190,886	63,803	5,633				260,322	101,654	361,976
Actual Expenditures Except End Bal (pg 12, line 259) *	3	172,349	57,030	5,633				235,012	97,500	332,512
Ending Fund Balance June 30, 2007 (pg 12, line 261) *	4	65,092	104,058	0	0	0	0	169,150	76,094	245,244
(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	65,092	104,058	0	0	0	0	169,150	76,094	245,244
Re-Est Revenues	6	177,302	62,256	5,162	0	0	0	244,720	106,524	351,244
Re-Est Expenditures	7	167,016	92,756	5,162	0	0	0	264,934	126,124	391,058
Continuing Appropriation	8					0		0	0	0
Ending Fund Balance	9	75,378	73,558	0	0	0	0	148,936	56,494	205,430
(3)		General	Spec Rev	TIF Special R	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2012										
Beginning Fund Balance	10	75,378	73,558	0	0	0	0	148,936	56,494	205,430
Revenues	11	135,820	65,127	5,320	0	0	0	206,267	110,470	316,737
Expenditures	12	118,877	49,357	5,320	0	0	0	173,554	125,467	299,021
Continuing Appropriation	13					0		0	0	0
Ending Fund Balance	14	92,321	89,328	0	0	0	0	181,649	41,497	223,146

* 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	500							500	500	0
Jail	2								0	0	0
Emergency Management	3	1,000							1,000	1,000	990
Flood Control	4								0	0	0
Fire Department	5	17,300	1,400						18,700	26,635	68,553
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	18,800	1,400	0			0		20,200	28,135	69,543
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	23,290	26,660						49,950	147,130	43,039
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		10,800						10,800	10,278	10,285
Traffic Control and Safety	15								0	0	0
Snow Removal	16	1,500							1,500	0	0
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	24,790	37,460	0			0		62,250	157,408	53,324
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	1,600							1,600	1,480	1,450
Community Mental Health	28								0	0	0
Other Health and Social Services	29								0	0	0
TOTAL (lines 23 - 29)	30	1,600	0	0			0		1,600	1,480	1,450
CULTURE & RECREATION											
Library Services	31	22,021	3,959						25,980	19,336	23,450
Museum, Band and Theater	32								0	0	0
Parks	33	4,402	785						5,187	1,924	1,336
Recreation	34								0	0	11,505
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36	1,250							1,250	1,121	1,517
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	27,673	4,744	0			0		32,417	22,381	37,808

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	4,000							4,000	5,598	1,599
Economic Development	40	1,788							1,788	1,788	0
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	5,788	0	0			0		5,788	7,386	1,599
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46	4,250	314						4,564	4,863	4,787
Clerk, Treasurer, & Finance Adm.	47	20,531	3,093						23,624	22,775	24,009
Elections	48	1,000							1,000	0	0
Legal Services & City Attorney	49	1,000							1,000	0	2,037
City Hall & General Buildings	50	5,675		5,320					10,995	4,728	5,494
Tort Liability	51	3,010							3,010	2,983	2,397
Other General Government	52	4,260							4,260	4,807	5,340
TOTAL (lines 46 - 52)	53	39,726	3,407	5,320			0		48,453	40,156	44,064
DEBT SERVICE											
Gov Capital Projects	54								0	0	5,021
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	118,377	47,011	5,320	0	0	0		170,708	256,946	212,809
BUSINESS TYPE ACTIVITIES											
Proprietary: Enterprise & Budgeted ISF											
Water Utility	59							45,986	45,986	58,368	37,859
Sewer Utility	60							25,449	25,449	32,241	13,939
Electric Utility	61							0	0	0	0
Gas Utility	62							0	0	0	0
Airport	63							0	0	0	0
Landfill/Garbage	64							32,467	32,467	35,515	27,897
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							16,245	16,245	0	17,805
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							120,147	120,147	126,124	97,500
TOTAL ALL EXPENDITURES (lines 58+74)	74	118,377	47,011	5,320	0	0	0	120,147	290,855	383,070	310,309
Regular Transfers Out	75	500	2,346						2,846	2,826	16,570
Internal TIF Loan / Repayment Transfers Out	76						5,320		5,320	5,162	5,633
Total ALL Transfers Out	77	500	2,346	0	0	0	5,320		8,166	7,988	22,203
Total Expenditures & Fund Transfers Out (lines 75+78)	78	118,877	49,357	5,320	0	0	0	125,467	299,021	391,058	332,512
Continuing Appropriation	79						0		0	0	0
Ending Fund Balance June 30	80	92,321	89,328	0	0	0	0	41,497	223,146	205,430	245,244

* 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	78,229	15,652		0	0			93,881	88,523	90,043
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	78,229	15,652		0	0			93,881	88,523	90,043
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5			5,320					5,320	5,162	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	2,019	405		0	0			2,424	1,884	1,245
Utility franchise tax	7								0	0	0
Parimutuel wager tax	8								0	0	0
Gaming wager tax	9	11,900							11,900	23,405	11,807
Mobile Home Taxes	10								0	0	0
Hotel/Motel Taxes	11								0	0	0
Other Local Option Taxes *	12		23,090						23,090	22,000	22,388
Subtotal - Other City Taxes (lines 6 thru 12)	13	13,919	23,495		0	0			37,414	47,289	35,440
Licenses & Permits	14	950							950	1,000	930
Use of Money & Property	15	2,705	1,500					350	4,555	4,210	6,649
Intergovernmental:											
Federal Grants & Reimbursements	16	2,000							2,000	1,422	785
Road Use Taxes	17		23,380						23,380	24,969	25,324
Other State Grants & Reimbursements	18								0	0	50,932
Local Grants & Reimbursements	19	30,582							30,582	30,862	30,927
Subtotal - Intergovernmental (lines 16 thru 19)	20	32,582	23,380	0	0	0		0	55,962	57,253	107,968
Charges for Fees & Service:											
Water Utility	21							48,000	48,000	47,060	43,645
Sewer Utility	22							24,300	24,300	24,323	21,933
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							32,500	32,500	29,629	27,827
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	48
Subtotal - Charges for Service (lines 21 thru 33)	34	0	0		0	0	0	104,800	104,800	101,012	93,453
Special Assessments	35	4,589	1,100						5,689	0	0
Miscellaneous	36								0	38,807	5,290
Other Financing Sources:											
Regular Operating Transfers In	37	2,846							2,846	2,826	16,570
Internal TIF Loan Transfers In	38							5,320	5,320	5,162	5,633
Subtotal ALL Operating Transfers In	39	2,846	0	0	0	0	0	5,320	8,166	7,988	22,203
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	2,846	0	0	0	0	0	5,320	8,166	7,988	22,203
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43	135,820	65,127	5,320	0	0	0	110,470	316,737	351,244	361,976
Beginning Fund Balance July 1	44	75,378	73,558	0	0	0	0	56,494	205,430	245,244	215,780
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	211,198	138,685	5,320	0	0	0	166,964	522,167	596,488	577,756

CITY OF

Mallard

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	78,229	15,652		0	0			93,881	88,523	90,043
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	78,229	15,652		0	0			93,881	88,523	90,043
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			5,320					5,320	5,162	0
Other City Taxes	6	13,919	23,495		0	0			37,414	47,289	35,440
Licenses & Permits	7	950	0					0	950	1,000	930
Use of Money and Property	8	2,705	1,500	0	0	0	0	350	4,555	4,210	6,649
Intergovernmental	9	32,582	23,380	0	0	0		0	55,962	57,253	107,968
Charges for Fees & Service	10	0	0		0	0	0	104,800	104,800	101,012	93,453
Special Assessments	11	4,589	1,100		0	0		0	5,689	0	0
Miscellaneous	12	0	0		0	0	0	0	0	38,807	5,290
Sub-Total Revenues	13	132,974	65,127	5,320	0	0	0	105,150	308,571	343,256	339,773
Other Financing Sources:											
Total Transfers In	14	2,846	0	0	0	0	0	5,320	8,166	7,988	22,203
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	135,820	65,127	5,320	0	0	0	110,470	316,737	351,244	361,976
Expenditures & Other Financing Uses											
Public Safety	18	18,800	1,400	0			0		20,200	28,135	69,543
Public Works	19	24,790	37,460	0			0		62,250	157,408	53,324
Health and Social Services	20	1,600	0	0			0		1,600	1,480	1,450
Culture and Recreation	21	27,673	4,744	0			0		32,417	22,381	37,808
Community and Economic Development	22	5,788	0	0			0		5,788	7,386	1,599
General Government	23	39,726	3,407	5,320			0		48,453	40,156	44,064
Debt Service	24	0	0	0	0		0		0	0	5,021
Capital Projects	25	0	0	0		0	0		0	0	0
Total Government Activities Expenditures	26	118,377	47,011	5,320	0	0	0		170,708	256,946	212,809
Business Type Proprietary: Enterprise & ISF	27							120,147	120,147	126,124	97,500
Total Gov & Bus Type Expenditures	28	118,377	47,011	5,320	0	0	0	120,147	290,855	383,070	310,309
Total Transfers Out	29	500	2,346	0	0	0	0	5,320	8,166	7,988	22,203
Total ALL Expenditures/Fund Transfers Out	30	118,877	49,357	5,320	0	0	0	125,467	299,021	391,058	332,512
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31	16,943	15,770	0	0	0	0	-14,997	17,716	-39,814	29,464
Continuing Appropriation	33						0	0	0	0	
Beginning Fund Balance July 1	34	75,378	73,558	0	0	0	0	56,494	205,430	245,244	215,780
Ending Fund Balance June 30	35	92,321	89,328	0	0	0	0	41,497	223,146	205,430	245,244

NOTICE OF PUBLIC HEARING BUDGET ESTIMATE

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

City of **Mallard** , Iowa

The City Council will conduct a public hearing on the proposed Budget at City Hall

on 03/14/11 at 7pm
(Date) xx/xx/xx (hour)

The Budget Estimate Summary of proposed receipts and expenditures is shown below.
Copies of the the detailed proposed Budget may be obtained or viewed at the offices of the Mayor,
City Clerk, and at the Library.

The estimated Total tax levy rate per \$1000 valuation on regular property \$ 11.05549

The estimated tax levy rate per \$1000 valuation on Agricultural land is \$ 3.00375

At the public hearing, any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget.

phone number

Becky Larson
City Clerk/Finance Officer's NAME

		Budget FY 2012	Re-estimated FY 2011	Actual FY 2010
		(a)	(b)	(c)
Revenues & Other Financing Sources				
Taxes Levied on Property	1	93,881	88,523	90,043
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	3	93,881	88,523	90,043
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	5,320	5,162	0
Other City Taxes	6	37,414	47,289	35,440
Licenses & Permits	7	950	1,000	930
Use of Money and Property	8	4,555	4,210	6,649
Intergovernmental	9	55,962	57,253	107,968
Charges for Fees & Service	10	104,800	101,012	93,453
Special Assessments	11	5,689	0	0
Miscellaneous	12	0	38,807	5,290
Other Financing Sources	13	8,166	7,988	22,203
Total Revenues and Other Sources	14	316,737	351,244	361,976
Expenditures & Other Financing Uses				
Public Safety	15	20,200	28,135	69,543
Public Works	16	62,250	157,408	53,324
Health and Social Services	17	1,600	1,480	1,450
Culture and Recreation	18	32,417	22,381	37,808
Community and Economic Development	19	5,788	7,386	1,599
General Government	20	48,453	40,156	44,064
Debt Service	21	0	0	5,021
Capital Projects	22	0	0	0
Total Government Activities Expenditures	23	170,708	256,946	212,809
Business Type / Enterprises	24	120,147	126,124	97,500
Total ALL Expenditures	25	290,855	383,070	310,309
Transfers Out	26	8,166	7,988	22,203
Total ALL Expenditures/Transfers Out	27	299,021	391,058	332,512
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	28	17,716	-39,814	29,464
Continuing Appropriation	29	0	0	0
Beginning Fund Balance July 1	30	205,430	245,244	215,780
Ending Fund Balance June 30	31	223,146	205,430	245,244