

# 06-038

## Adoption of Budget and Certification of City Taxes

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

The City of: MOUNT AUBURN County Name: BENTON Date Budget Adopted: 03/07/11  
(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.

319.240.0078  
Telephone Number

Signature

County Auditor Date Stamp

### January 1, 2010 Property Valuations

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	2,262,993	2,167,617	
<b>DEBT SERVICE</b>			
Ag Land	62,597		

### 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	5 18,330	17,558	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 2,500	2,395	52 1.10473
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 20,830	19,953	
384.1	3.00375	Ag Land	26 188	188	63 3.00375
<b>Total General Fund Tax Levies (25 + 26)</b>			27 21,018	20,141	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	0	Do Not Add
<b>Total Special Revenue Levies (33+38)</b>			39 0	0	
384.4	Amt Nec	Debt Service Levy 76.10(6)	40 0	0	70 0.00000
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41	0	71 0.00000
<b>Total Property Taxes (27+39+40+41)</b>			42 21,018	20,141	72 9.20473

### 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

**MOUNT AUBURN**

		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 2010</b>										
Beginning Fund Balance July 1, 2006 (pg 5, line 134) *	1	20,232	27,269					47,501	33,289	80,790
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	32,058	15,652					47,710	223,064	270,774
Actual Expenditures Except End Bal (pg 12, line 259) *	3	34,339	8,940					43,279	224,784	268,063
Ending Fund Balance June 30, 2007 (pg 12, line 261) *	4	17,951	33,981	0	0	0	0	51,932	31,569	83,501
<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 2011</b>										
Beginning Fund Balance	5	17,951	33,981	0	0	0	0	51,932	31,569	83,501
Re-Est Revenues	6	42,950	9,000	0	0	0	0	51,950	65,000	116,950
Re-Est Expenditures	7	30,364	18,000	0	0	0	0	48,364	62,580	110,944
Continuing Appropriation	8					0		0	0	0
Ending Fund Balance	9	30,537	24,981	0	0	0	0	55,518	33,989	89,507
<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 2012</b>										
Beginning Fund Balance	10	30,537	24,981	0	0	0	0	55,518	33,989	89,507
Revenues	11	30,638	16,600	0	0	0	0	47,238	65,000	112,238
Expenditures	12	33,156	13,000	0	0	0	0	46,156	63,000	109,156
Continuing Appropriation	13					0		0	0	0
Ending Fund Balance	14	28,019	28,581	0	0	0	0	56,600	35,989	92,589

\* 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.

**CITY OF \_\_\_\_\_ MOUNT AUBURN**

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 2010</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 2012</b>	<b>RE-ESTIMATED 2011</b>	<b>ACTUAL 2010</b>
1	ENTITY NAME Rebates do not include lending institutions such as Banker Trust, etc. those are Debt Service payments			
2				
3				
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21				
22				

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)
<b>PUBLIC SAFETY</b>											
Police Department/Crime Prevention	1	1,000							1,000	550	520
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	500	7,000						7,500	7,000	7,000
Ambulance	6								0	0	0
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8	1,000							1,000	0	220
Animal Control	9								0	0	0
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	2,500	7,000	0			0		9,500	7,550	7,740
<b>PUBLIC WORKS</b>											
Roads, Bridges, & Sidewalks	12	5,000	6,000						11,000	17,988	2,692
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	3,600							3,600	3,500	3,303
Traffic Control and Safety	15								0	0	0
Snow Removal	16	1,000							1,000	800	520
Highway Engineering	17								0	0	0
Street Cleaning	18								0	0	0
Airport	19								0	0	0
Garbage	20	9,936							9,936	9,936	9,936
Other Public Works	21	3,840							3,840	3,840	13,172
TOTAL (lines 12 - 21)	22	23,376	6,000	0			0		29,376	36,064	29,623
<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								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
<b>CULTURE &amp; RECREATION</b>											
Library Services	31								0	0	0
Museum, Band and Theater	32								0	0	0
Parks	33	1,000							1,000	700	566
Recreation	34								0	0	0
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	1,000	0	0			0		1,000	700	566

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)
<b>COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>											
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	0	0
REBATES & PYMTS from TIF DEBT page	44			0					0	0	0
TOTAL (lines 39 - 44)	45	0	0	0			0		0	0	0
<b>GENERAL GOVERNMENT</b>											
Mayor, Council, & City Manager	46	1,500							1,500	1,470	1,470
Clerk, Treasurer, & Finance Adm.	47	780							780	780	780
Elections	48	1,500							1,500	0	1,025
Legal Services & City Attorney	49	500							500	0	0
City Hall & General Buildings	50	1,500							1,500	1,300	1,867
Tort Liability	51								0	0	0
Other General Government	52	500							500	500	208
TOTAL (lines 46 - 52)	53	6,280	0	0			0		6,280	4,050	5,350
<b>DEBT SERVICE</b>											
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	33,156	13,000	0	0	0	0		46,156	48,364	43,279
<b>BUSINESS TYPE ACTIVITIES</b>											
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>											
Water Utility	59							23,000	23,000	23,000	28,348
Sewer Utility	60							40,000	40,000	39,580	196,436
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							63,000	63,000	62,580	224,784
TOTAL ALL EXPENDITURES (lines 58+74)	74	33,156	13,000	0	0	0	0	63,000	109,156	110,944	268,063
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	33,156	13,000	0	0	0	0	63,000	109,156	110,944	268,063
Continuing Appropriation	79							0	0	0	0
Ending Fund Balance June 30	80	28,019	28,581	0	0	0	0	35,989	92,589	89,507	83,501

\* 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)
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>											
Taxes Levied on Property	1	20,141	0		0	0			20,141	19,950	19,673
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	20,141	0		0	0			20,141	19,950	19,673
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	877	0		0	0			877	0	2,764
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		7,500						7,500	8,000	6,859
Subtotal - Other City Taxes (lines 6 thru 12)	13	877	7,500		0	0			8,377	8,000	9,623
Licenses & Permits	14	20							20	0	0
Use of Money & Property	15	100	100						200	0	197
Intergovernmental:											
Federal Grants & Reimbursements	16								0	15,000	171,955
Road Use Taxes	17		9,000						9,000	9,000	8,793
Other State Grants & Reimbursements	18								0	0	0
Local Grants & Reimbursements	19								0	0	0
Subtotal - Intergovernmental (lines 16 thru 19)	20	0	9,000	0	0	0		0	9,000	24,000	180,748
Charges for Fees & Service:											
Water Utility	21							25,000	25,000	25,000	22,540
Sewer Utility	22							40,000	40,000	40,000	28,499
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	9,500							9,500	0	9,494
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	9,500	0		0	0	0	65,000	74,500	65,000	60,533
Special Assessments	35								0	0	0
Miscellaneous	36								0	0	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	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
<b>Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, &amp; 41)</b>	43	30,638	16,600	0	0	0	0	65,000	112,238	116,950	270,774
Beginning Fund Balance July 1	44	30,537	24,981	0	0	0	0	33,989	89,507	83,501	80,790
<b>TOTAL REVENUES &amp; BEGIN BALANCE (lines 42+43)</b>	45	61,175	41,581	0	0	0	0	98,989	201,745	200,451	351,564

**CITY OF MOUNT AUBURN**  
**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)
<b>Revenues &amp; Other Financing Sources</b>											
Taxes Levied on Property	1	20,141	0		0	0			20,141	19,950	19,673
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	20,141	0		0	0			20,141	19,950	19,673
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	877	7,500		0	0			8,377	8,000	9,623
Licenses & Permits	7	20	0					0	20	0	0
Use of Money and Property	8	100	100	0	0	0	0	0	200	0	197
Intergovernmental	9	0	9,000	0	0	0		0	9,000	24,000	180,748
Charges for Fees & Service	10	9,500	0		0	0	0	65,000	74,500	65,000	60,533
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	0	0		0	0	0	0	0	0	0
Sub-Total Revenues	13	30,638	16,600	0	0	0	0	65,000	112,238	116,950	270,774
<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	30,638	16,600	0	0	0	0	65,000	112,238	116,950	270,774
<b>Expenditures &amp; Other Financing Uses</b>											
Public Safety	18	2,500	7,000	0			0		9,500	7,550	7,740
Public Works	19	23,376	6,000	0			0		29,376	36,064	29,623
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	1,000	0	0			0		1,000	700	566
Community and Economic Development	22	0	0	0			0		0	0	0
General Government	23	6,280	0	0			0		6,280	4,050	5,350
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	33,156	13,000	0	0	0	0		46,156	48,364	43,279
Business Type Proprietary: Enterprise & ISF	27							63,000	63,000	62,580	224,784
Total Gov & Bus Type Expenditures	28	33,156	13,000	0	0	0	0	63,000	109,156	110,944	268,063
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	33,156	13,000	0	0	0	0	63,000	109,156	110,944	268,063
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31	-2,518	3,600	0	0	0	0	2,000	3,082	6,006	2,711
Continuing Appropriation	33							0	0	0	
Beginning Fund Balance July 1	34	30,537	24,981	0	0	0	0	33,989	89,507	83,501	80,790
Ending Fund Balance June 30	35	28,019	28,581	0	0	0	0	35,989	92,589	89,507	83,501





