

10-072

Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2012 - ENDING JUNE 30, 2013

The City of: Aurora County Name: BUCHANAN Date Budget Adopted: 02/14/12
(Date) xxx/xx/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.

319-634-3329

Telephone Number

Signature

County Auditor Date Stamp

January 1, 2011 Property Valuations

Last Official Census

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular 2a	3,911,392	3,781,132	185
DEBT SERVICE 3a	3,911,392	3,781,132	
Ag Land 4a	220,693		

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 31,682	30,627	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 2,450	2,368	52 0.62638
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
Total General Fund Regular Levies (5 thru 24)			25 34,132	32,995	
384.1	3.00375	Ag Land	26 663	663	63 3.00375
Total General Fund Tax Levies (25 + 26)			27 34,795	33,658	Do Not Add
Special Revenue Levies					
384.8	0.27000	Emergency (if general fund at levy limit)	28 1,056	1,021	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 1,315	1,271	0.33620
Rules	Amt Nec	Other Employee Benefits	31	0	0.00000
Total Employee Benefit Levies (29,30,31)			32 1,315	1,271	65 0.33620
Sub Total Special Revenue Levies (28+32)			33 2,371	2,292	
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)	37	0	69 0.00000
	SSMID 5 (A)	(B)	555	0	565 0.00000
	SSMID 6 (A)	(B)	556	0	566 0.00000
	SSMID 7 (A)	(B)	1177	0	0.00000
Total SSMID			38 0	0	Do Not Add
Total Special Revenue Levies			39 2,371	2,292	
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
Total Property Taxes (27+39+40+41)			42 37,166	35,950	72 9.33258

COUNTY AUDITOR - I certify the budget is in compliance with ALL the following:
Budgets that **DO NOT** meet ALL the criteria below are not statutorily compliant & must 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.
- 6) The city is receiving TIF Revenues and has completed the TIF Indebtedness section of the TIF DEBT form in compliance with 384.16(1)

(County Auditor)

Fund Balance Worksheet for City of **Aurora**

		General	Special Rev	TIF	Debt Serv	Capt Proj	Permanent	Total	Proprietary	Grand
		(A)	(B)	Special Rev	(D)	(E)	(G)	Government	(I)	Total
(1)										
*Annual Report FY 2011										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	68,143	12,096					80,239	13,192	93,431
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	109,595	16,417					126,012	103,896	229,908
Actual Expenditures Except End Bal (pg 12, line 259) *	3	98,071	11,409					109,480	81,164	190,644
Ending Fund Balance June 30 (pg 12, line 261) *	4	79,667	17,104	0	0	0	0	96,771	35,924	132,695
(2)		General	Spec Rev	TIF	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Re-Estimated FY 2012										
Beginning Fund Balance	5	79,667	17,104	0	0	0	0	96,771	35,924	132,695
Re-Est Revenues	6	172,753	13,148	0	0	0	0	185,901	30,812	216,713
Re-Est Expenditures	7	204,724	13,681	0	0	0	0	218,405	55,622	274,027
Continuing Appropriation	8					0		0	0	0
Ending Fund Balance	9	47,696	16,571	0	0	0	0	64,267	11,114	75,381
(3)		General	Spec Rev	TIF	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2013										
Beginning Fund Balance	10	47,696	16,571	0	0	0	0	64,267	11,114	75,381
Revenues	11	103,790	13,271	0	0	0	0	117,061	29,005	146,066
Expenditures	12	100,252	24,760	0	0	0	0	125,012	37,619	162,631
Continuing Appropriation	13					0		0	0	0
Ending Fund Balance	14	51,234	5,082	0	0	0	0	56,316	2,500	58,816

* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2011

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

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2013

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 2013 (J)	RE-ESTIMATED 2012 (K)	ACTUAL 2011 (L)
PUBLIC SAFETY											
Police Department/Crime Prevention	1	6,290							6,290	6,208	5,820
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	20,770							20,770	66,253	22,017
Ambulance	6								0	0	0
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	0	0
Animal Control	9	200							200	200	30
Other Public Safety	10								0	0	500
TOTAL (lines 1 - 10)	11	27,260	0	0			0		27,260	72,661	28,367
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12		10,200						10,200	2,400	190
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		4,500						4,500	4,400	4,378
Traffic Control and Safety	15		1,000						1,000	200	0
Snow Removal	16		4,400						4,400	2,700	3,919
Highway Engineering	17								0	0	0
Street Cleaning	18								0	0	0
Airport <i>(if not Enterprise)</i>	19								0	0	0
Garbage <i>(if not Enterprise)</i>	20	420							420	400	1,654
Other Public Works	21	1,700							1,700	1,500	1,040
TOTAL (lines 12 - 21)	22	2,120	20,100	0			0		22,220	11,600	11,181
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	217							217	217	217
Other Health and Social Services	29	700							700	300	50
TOTAL (lines 23 - 29)	30	917	0	0			0		917	517	267
CULTURE & RECREATION											
Library Services	31	18,175							18,175	17,175	14,383
Museum, Band and Theater	32	100							100	100	0
Parks	33	9,300	1,021						10,321	11,516	7,105
Recreation	34								0	0	0
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36	25,474							25,474	24,539	29,763
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	53,049	1,021	0			0		54,070	53,330	51,251

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2013

Fiscal Years

GOVERNMENT ACTIVITIES CONT.	(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2013 (J)	RE-ESTIMATED 2012 (K)	ACTUAL 2011 (L)
COMMUNITY & ECONOMIC DEVELOPMENT												
Community Beautification	39									0	0	57
Economic Development	40									0	0	553
Housing and Urban Renewal	41									0	0	0
Planning & Zoning	42									0	0	0
Other Com & Econ Development	43									0	0	0
TOTAL (lines 39 - 44)	44									0	0	0
TOTAL (lines 39 - 44)	45		0	0	0			0		0	0	610
GENERAL GOVERNMENT												
Mayor, Council, & City Manager	46		2,500							2,500	2,500	2,108
Clerk, Treasurer, & Finance Adm.	47		5,800							5,800	5,800	5,227
Elections	48									0	402	0
Legal Services & City Attorney	49		500							500	500	0
City Hall & General Buildings	50		3,250							3,250	2,700	2,568
Tort Liability	51		82	2,368						2,450	2,800	2,120
Other General Government	52		4,774	1,271						6,045	6,194	5,781
TOTAL (lines 46 - 52)	53		16,906	3,639	0			0		20,545	20,896	17,804
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		100,252	24,760	0	0	0	0		125,012	159,004	109,480
BUSINESS TYPE ACTIVITIES Proprietary: Enterprise & Budgeted ISF												
Water Utility	59									0	0	0
Sewer Utility	60								26,980	26,980	44,945	81,164
Electric Utility	61									0	0	0
Gas Utility	62									0	0	0
Airport	63									0	0	0
Landfill/Garbage	64								2,355	2,355	2,255	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								8,284	8,284	8,422	0
Enterprise CAPITAL PROJECTS	71									0	0	0
Enterprise TIF CAPITAL PROJECTS	72									0	0	0
TOTAL Business Type Expenditures (lines 59 - 73)	73								37,619	37,619	55,622	81,164
TOTAL ALL EXPENDITURES (lines 58+74)	74		100,252	24,760	0	0	0	0	37,619	162,631	214,626	190,644
Regular Transfers Out	75									0	59,401	0
Internal TIF Loan / Repayment Transfers Out	76									0	0	0
Total ALL Transfers Out	77		0	0	0	0	0	0	0	0	59,401	0
Total Expenditures & Fund Transfers Out (lines 75+76)	78		100,252	24,760	0	0	0	0	37,619	162,631	274,027	190,644
Continuing Appropriation	79									0	0	0
Ending Fund Balance June 30	80		51,234	5,082	0	0	0	0	2,500	58,816	75,381	132,695

* 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.

The last two columns will fill in once the Re-Est forms are completed

REVENUES DETAIL
Fiscal Year Ending 2013

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2013 (J)	RE-ESTIMATED 2012 (K)	ACTUAL 2011 (L)
REVENUES & OTHER FINANCING SOURCES											
Taxes Levied on Property	1	33,658	2,292		0	0			35,950	35,251	34,823
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	33,658	2,292		0	0			35,950	35,251	34,823
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	1,137	79		0	0			1,216	1,255	1,303
Utility franchise tax (Iowa Code Chapter 364.2)	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	14,500							14,500	14,500	15,260
Subtotal - Other City Taxes (lines 6 thru 12)	13	15,637	79		0	0			15,716	15,755	16,563
Licenses & Permits	14	390							390	390	390
Use of Money & Property	15	2,455						50	2,505	7,999	1,460
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		9,900						9,900	9,800	9,837
Other State Grants & Reimbursements	18	1,000							1,000	1,000	3,088
Local Grants & Reimbursements	19	16,600	1,000						17,600	16,900	17,789
Subtotal - Intergovernmental (lines 16 thru 19)	20	17,600	10,900	0	0	0		0	28,500	27,700	30,714
Charges for Fees & Service:											
Water Utility	21								0	0	0
Sewer Utility	22							26,000	26,000	27,650	23,658
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							2,255	2,255	0	0
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	14,800						100	14,900	16,080	17,895
Subtotal - Charges for Service (lines 21 thru 33)	34	14,800	0		0	0		28,355	43,155	43,730	41,553
Special Assessments	35	800						600	1,400	1,400	409
Miscellaneous	36	18,450							18,450	25,087	103,996
Other Financing Sources:											
Regular Operating Transfers In	37								0	59,401	0
Internal TIF Loan Transfers In	38								0	0	0
Subtotal ALL Operating Transfers In	39	0	0	0	0	0		0	0	59,401	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	59,401	0
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43	103,790	13,271	0	0	0	0	29,005	146,066	216,713	229,908
Beginning Fund Balance July 1	44	47,696	16,571	0	0	0	0	11,114	75,381	132,695	93,431
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	151,486	29,842	0	0	0	0	40,119	221,447	349,408	323,339

CITY OF

Aurora

ADOPTED BUDGET SUMMARY

YEAR ENDED JUNE 30, 2013

Fiscal Years

(A)	(B)	(C) GENERAL	(D) SPECIAL REVENUES	(E) TIF SPECIAL REVENUES	(F) DEBT SERVICE	(G) CAPITAL PROJECTS	(H) PERMANENT	(I) PROPRIETARY	(J) BUDGET 2013	(K) RE-ESTIMATED 2012	(L) ACTUAL 2011
Revenues & Other Financing Sources											
Taxes Levied on Property	1	33,658	2,292		0	0			35,950	35,251	34,823
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	33,658	2,292		0	0			35,950	35,251	34,823
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	15,637	79		0	0			15,716	15,755	16,563
Licenses & Permits	7	390	0					0	390	390	390
Use of Money and Property	8	2,455	0	0	0	0	0	50	2,505	7,999	1,460
Intergovernmental	9	17,600	10,900	0	0	0		0	28,500	27,700	30,714
Charges for Fees & Service	10	14,800	0		0	0	0	28,355	43,155	43,730	41,553
Special Assessments	11	800	0		0	0		600	1,400	1,400	409
Miscellaneous	12	18,450	0		0	0	0	0	18,450	25,087	103,996
Sub-Total Revenues	13	103,790	13,271	0	0	0	0	29,005	146,066	157,312	229,908
Other Financing Sources:											
Total Transfers In	14	0	0	0	0	0	0	0	0	59,401	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	0
Total Revenues and Other Sources	17	103,790	13,271	0	0	0	0	29,005	146,066	216,713	229,908
Expenditures & Other Financing Uses											
Public Safety	18	27,260	0	0			0		27,260	72,661	28,367
Public Works	19	2,120	20,100	0			0		22,220	11,600	11,181
Health and Social Services	20	917	0	0			0		917	517	267
Culture and Recreation	21	53,049	1,021	0			0		54,070	53,330	51,251
Community and Economic Development	22	0	0	0			0		0	0	610
General Government	23	16,906	3,639	0			0		20,545	20,896	17,804
Debt Service	24	0	0	0	0		0		0	0	0
Capital Projects	25	0	0	0		0			0	0	0
Total Government Activities Expenditures	26	100,252	24,760	0	0	0	0		125,012	159,004	109,480
Business Type Proprietary: Enterprise & ISF	27							37,619	37,619	55,622	81,164
Total Gov & Bus Type Expenditures	28	100,252	24,760	0	0	0	0	37,619	162,631	214,626	190,644
Total Transfers Out	29	0	0	0	0	0	0	0	0	59,401	0
Total ALL Expenditures/Fund Transfers Out	30	100,252	24,760	0	0	0	0	37,619	162,631	274,027	190,644
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31										
Continuing Appropriation	32	3,538	-11,489	0	0	0	0	-8,614	-16,565	-57,314	39,264
Beginning Fund Balance July 1	34	47,696	16,571	0	0	0	0	11,114	75,381	132,695	93,431
Ending Fund Balance June 30	35	51,234	5,082	0	0	0	0	2,500	58,816	75,381	132,695

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

City Name: Aurora

Fiscal Year
2013

Project Name (A)		Amount of Issue (B)	Date Certified to County Auditor (C)	Principal Due FY 2013 (D)	Interest Due FY 2013 +(E)	Bond Reg/Other Fees Due FY 2013 +(F)	Total Obligation Due FY 2013 =(G)	Paid from Funds OTHER THAN Current Year Property Taxes -(H)	Amount Paid by Current Year Debt Service Levy =(I)
(1)							0		0
(2)							0		0
(3)							0		0
(4)							0		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				0	0	0	0	0	0

