

01-005

Adoption of Budget and Certification of City Taxes

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

The City of: Orient County Name: ADAIR Date Budget Adopted: 03/12/12
(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.

641-337-5571

Telephone Number

Signature

County Auditor Date Stamp

January 1, 2011 Property Valuations

Last Official Census

	With Gas & Electric	Without Gas & Electric	
Regular 2a	5,573,516	5,539,612	
DEBT SERVICE 3a	5,659,511	5,625,607	
Ag Land 4a	30,142		

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 45,145	44,871	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 3,100	3,081	52 0.55620
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462 1,084	1,077	465 0.19449
(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 49,329	49,029	
384.1	3.00375	Ag Land	26 78	78	63 2.58775
Total General Fund Tax Levies (25 + 26)			27 49,407	49,107	Do Not Add
Special Revenue Levies					
384.8	0.27000	Emergency (if general fund at levy limit)	28 500	497	64 0.08971
384.6	Amt Nec	Police & Fire Retirement	29	0	0.00000
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30 6,160	6,123	1.10523
Rules	Amt Nec	Other Employee Benefits	31 25,057	24,905	4.49573
Total Employee Benefit Levies (29,30,31)			32 31,217	31,027	65 5.60095
Sub Total Special Revenue Levies (28+32)			33 31,717	31,524	
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 31,717	31,524	
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 81,124	80,631	72 14.54135

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 **Orient**

		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	13,366	25,137	80,905		11,371		130,779	27,951	158,730
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	60,284	84,836	16,004		76		161,200	423,996	585,196
Actual Expenditures Except End Bal (pg 12, line 259) *	3	55,859	47,015	22,140		0		125,014	362,392	487,406
Ending Fund Balance June 30 (pg 12, line 261) *	4	17,791	62,958	74,769	0	11,447	0	166,965	89,555	256,520
(2)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Re-Estimated FY 2012										
Beginning Fund Balance	5	17,791	62,958	74,769	0	11,447	0	166,965	89,555	256,520
Re-Est Revenues	6	77,757	90,791	6,000	0	50	0	174,598	419,670	594,268
Re-Est Expenditures	7	59,338	84,771	6,000	0	0	0	150,109	410,340	560,449
Continuing Appropriation	8					0		0	0	0
Ending Fund Balance	9	36,210	68,978	74,769	0	11,497	0	191,454	98,885	290,339
(3)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2013										
Beginning Fund Balance	10	36,210	68,978	74,769	0	11,497	0	191,454	98,885	290,339
Revenues	11	78,457	101,479	2,787	0	25	0	182,748	405,040	587,788
Expenditures	12	59,871	81,118	2,787	0	0	0	143,776	421,984	565,760
Continuing Appropriation	13					0		0	0	0
Ending Fund Balance	14	54,796	89,339	74,769	0	11,522	0	230,426	81,941	312,367

* 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 2

Fiscal Year Ending 2013

Fiscal Years

GOVERNMENT ACTIVITIES CONT.	GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2013	RE-ESTIMATED 2012	ACTUAL 2011	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
COMMUNITY & ECONOMIC DEVELOPMENT											
Community Beautification	39	500							500	1,500	1,393
Economic Development	40	0							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
TOTAL (lines 39 - 44)	44										
TOTAL (lines 39 - 44)	45	500	0	0			0		500	1,500	1,393
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46	3,000	230						3,230	3,310	3,265
Clerk, Treasurer, & Finance Adm.	47	12,519	9,827						22,346	20,250	16,268
Elections	48	700							700	700	340
Legal Services & City Attorney	49	1,500							1,500	1,500	1,083
City Hall & General Buildings	50	3,500							3,500	4,000	4,930
Tort Liability	51	1,530							1,530	1,280	1,455
Other General Government	52	1,650							1,650	1,650	1,129
TOTAL (lines 46 - 52)	53	24,399	10,057	0			0		34,456	32,690	28,470
DEBT SERVICE	54								0	0	0
Gov Capital Projects	55				0				0	0	0
TIF Capital Projects	56								0	0	0
TOTAL CAPITAL PROJECTS	57	0	0	0			0		0	0	0
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58	59,871	56,118	0	0	0	0		115,989	117,109	102,873
BUSINESS TYPE ACTIVITIES											
Proprietary: Enterprise & Budgeted ISF											
Water Utility	59						110,278		110,278	105,160	100,797
Sewer Utility	60								0	0	0
Electric Utility	61						311,706		311,706	305,180	261,595
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						421,984		421,984	410,340	362,392
TOTAL ALL EXPENDITURES (lines 58+74)	74	59,871	56,118	0	0	0	421,984		537,973	527,449	465,265
Regular Transfers Out	75		25,000						25,000	27,000	0
Internal TIF Loan / Repayment Transfers Out	76			2,787					2,787	6,000	22,140
Total ALL Transfers Out	77	0	25,000	2,787	0	0	0		27,787	33,000	22,140
Total Expenditures & Fund Transfers Out (lines 75+76)	78	59,871	81,118	2,787	0	0	421,984		565,760	560,449	487,405
Continuing Appropriation	79								0	0	
Ending Fund Balance June 30	80	54,796	89,339	74,769	0	11,522	81,941		312,367	290,339	256,520

* 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											
	1	49,107	31,524		0	0			80,631	70,367	60,522
	2								0	0	0
	3	49,107	31,524		0	0			80,631	70,367	60,522
	4								0	0	0
	5			2,787					2,787	6,000	16,004
Other City Taxes:											
	6	300	193		0	0			493	0	0
	7								0	0	0
	8								0	0	0
	9								0	0	0
	10								0	0	0
	11								0	0	0
	12		30,000						30,000	27,000	34,954
	13	300	30,193		0	0			30,493	27,000	34,954
	14	520							520	520	555
	15	80				25		0	105	231	196
Intergovernmental:											
	16	0				0			0	0	9,956
	17		35,500						35,500	37,130	28,971
	18		4,262						4,262	3,000	5,982
	19								0	0	0
	20	0	39,762	0	0	0		0	39,762	40,130	44,909
Charges for Fees & Service:											
	21							112,870	112,870	110,520	100,879
	22								0	0	0
	23							287,883	287,883	301,600	299,232
	24								0	0	0
	25								0	0	0
	26								0	0	0
	27	500							500	450	851
	28								0	0	0
	29								0	0	0
	30								0	0	0
	31								0	0	0
	32								0	0	0
	33	250							250	250	395
	34	750	0		0	0		0	401,503	412,820	401,357
	35								0	0	0
	36	2,700						1,500	4,200	4,200	4,558
Other Financing Sources:											
	37	25,000						0	25,000	27,000	0
	38							2,787	2,787	6,000	22,140
	39	25,000	0	0	0	0		0	27,787	33,000	22,140
	40								0	0	0
	41								0	0	0
	42	25,000	0	0	0	0		0	27,787	33,000	22,140
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)											
	43	78,457	101,479	2,787	0	25	0	405,040	587,788	594,268	585,195
	44	36,210	68,978	74,769	0	11,497	0	98,885	290,339	256,520	158,730
	45	114,667	170,457	77,556	0	11,522	0	503,925	878,127	850,788	743,925

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	49,107	31,524		0	0			80,631	70,367	60,522
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	49,107	31,524		0	0			80,631	70,367	60,522
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			2,787					2,787	6,000	16,004
Other City Taxes	6	300	30,193		0	0			30,493	27,000	34,954
Licenses & Permits	7	520	0					0	520	520	555
Use of Money and Property	8	80	0	0	0	25	0	0	105	231	196
Intergovernmental	9	0	39,762	0	0	0		0	39,762	40,130	44,909
Charges for Fees & Service	10	750	0		0	0	0	400,753	401,503	412,820	401,357
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	2,700	0		0	0	0	1,500	4,200	4,200	4,558
Sub-Total Revenues	13	53,457	101,479	2,787	0	25	0	402,253	560,001	561,268	563,055
Other Financing Sources:											
Total Transfers In	14	25,000	0	0	0	0	0	2,787	27,787	33,000	22,140
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	78,457	101,479	2,787	0	25	0	405,040	587,788	594,268	585,195
Expenditures & Other Financing Uses											
Public Safety	18	6,075	500	0			0		6,575	6,634	6,570
Public Works	19	18,170	42,591	0			0		60,761	62,234	53,697
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	10,727	2,970	0			0		13,697	14,051	12,743
Community and Economic Development	22	500	0	0			0		500	1,500	1,393
General Government	23	24,399	10,057	0			0		34,456	32,690	28,470
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	59,871	56,118	0	0	0	0		115,989	117,109	102,873
Business Type Proprietary: Enterprise & ISF	27							421,984	421,984	410,340	362,392
Total Gov & Bus Type Expenditures	28	59,871	56,118	0	0	0	0	421,984	537,973	527,449	465,265
Total Transfers Out	29	0	25,000	2,787	0	0	0	0	27,787	33,000	22,140
Total ALL Expenditures/Fund Transfers Out	30	59,871	81,118	2,787	0	0	0	421,984	565,760	560,449	487,405
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31	18,586	20,361	0	0	25	0	-16,944	22,028	33,819	97,790
Continuing Appropriation	33					0		0	0	0	
Beginning Fund Balance July 1	34	36,210	68,978	74,769	0	11,497	0	98,885	290,339	256,520	158,730
Ending Fund Balance June 30	35	54,796	89,339	74,769	0	11,522	0	81,941	312,367	290,339	256,520

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

City Name: Orient

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)	2003 Electric Revenue Capital Loan			19,800	3,300	500	23,600	23,600	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			19,800	3,300	500	23,600	23,600	0

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

Fiscal Year
2013

City Name: **Orient**

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 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 #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
				19,800	3,300	500	23,600	23,600	0

