

27-251

Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2013 - ENDING JUNE 30, 2014

The City of: LEON County Name: DECATUR Date Budget Adopted: 03/14/13
(Date) xx/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.

641-446-6221

Telephone Number

Signature

County Auditor Date Stamp

January 1, 2012 Property Valuations

Last Official Census

Regular	2a	With Gas & Electric	3b	Without Gas & Electric		1,977
Debt Service Value	3a	31,576,203	3b	30,003,405		
Ag Land	4a	407,003				

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	255,767	243,028	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	4,263	4,050	0.13500
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(16)	0.06750	Levee Impr. fund in special charter city		0	0.00000
12(18)	Amt Nec	Liability, property & self insurance costs	15,000	14,253	0.47504
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)			275,030	261,331	
384.1	3.00375	Ag Land	1,223	1,223	3.00375
Total General Fund Tax Levies (25 + 26)			276,253	262,554	Do Not Add
Special Revenue Levies					
384.8	0.27000	Emergency (if general fund at levy limit)	8,526	8,101	0.27000
384.6	Amt Nec	Police & Fire Retirement		0	0.00000
	Amt Nec	FICA & IPERS (if general fund at levy limit)	37,000	35,157	1.17177
Rules	Amt Nec	Other Employee Benefits	98,000	93,119	3.10360
Total Employee Benefit Levies (29,30,31)			135,000	128,276	4.27537
Sub Total Special Revenue Levies (28+32)			143,526	136,377	
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
	SSMID 7 (A)	(B)		0	0.00000
Total SSMID			0	0	Do Not Add
Total Special Revenue Levies			143,526	136,377	
384.4	Amt Nec	Debt Service Levy 76.10(6)	45,129	42,881	1.42921
384.7	0.67500	Capital Projects (Capital Improv. Reserve)		0	0.00000
Total Property Taxes (27+39+40+41)			464,908	441,812	14.68462

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.

(County Auditor)

Fund Balance Worksheet for City of **LEON**

		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 2012										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	303,179	390,286		14,780	2,285	64,330	774,860	693,181	1,468,041
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	518,272	436,428		1,179	3	100	955,982	1,473,671	2,429,653
Actual Expenditures Except End Bal (pg 12, line 259) *	3	493,608	392,062		0	0		885,670	1,362,708	2,248,378
Ending Fund Balance June 30 (pg 12, line 270) *	4	327,843	434,652	0	15,959	2,288	64,430	845,172	804,144	1,649,316
(2)		General	Spec Rev	TIF	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Re-Estimated FY 2013										
Beginning Fund Balance	5	327,843	434,652	0	15,959	2,288	64,430	845,172	804,144	1,649,316
Re-Est Revenues	6	488,569	382,266	0	29,129	0	50	900,014	3,182,335	4,082,349
Re-Est Expenditures	7	519,068	428,054	0	29,129	0	0	976,251	3,128,594	4,104,845
Ending Fund Balance	8	297,344	388,864	0	15,959	2,288	64,480	768,935	857,885	1,626,820
(3)		General	Spec Rev	TIF	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2014										
Beginning Fund Balance	9	297,344	388,864	0	15,959	2,288	64,480	768,935	857,885	1,626,820
Revenues	10	376,215	433,084	0	45,129	0	50	854,478	1,610,121	2,464,599
Expenditures	11	405,918	356,882	0	45,129	0	0	807,929	1,585,948	2,393,877
Ending Fund Balance	12	267,641	465,066	0	15,959	2,288	64,530	815,484	882,058	1,697,542

* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2012

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

CITY OF _____ LEON _____

As provided in Iowa Code Section 384.12, subsection 22, a city may levy the amount necessary in support of a local Emergency Management Commission. In addition to this individual levy, Emergency Management Commission support may also be included as part of the General Fund Levy. Iowa Code Section 29C.17, subsection 5 states that any support from cities or counties must be separately reported on tax statements issued by the county treasurer.

Input the amount of General Fund Levy request to be used for support of an Emergency Management Commission. The total below will reflect the total amount of Emergency Management Commission support provided by the City.

	Request with Utility Replacement (A)	Property Taxes Levied (B)
1 Portion of General Fund Levy Used for Emerg. Mgmt. Comm.	0	0
2 <u>Support of a Local Emerg.Mgmt.Comm.</u>	0	0
3 TOTAL FOR FISCAL YEAR 2014	0	0

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2014

Fiscal Years

GOVERNMENT ACTIVITIES		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2014	RE-ESTIMATED 2013	ACTUAL 2012
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
PUBLIC SAFETY											
Police Department/Crime Prevention	1	144,806	85,350						230,156	219,085	198,565
Jail	2	0							0	0	0
Emergency Management	3	0							0	0	4,224
Flood Control	4	0							0	0	0
Fire Department	5	23,220	0						23,220	99,082	19,577
Ambulance	6	0							0	0	0
Building Inspections	7	0							0	0	0
Miscellaneous Protective Services	8	0							0	0	0
Animal Control	9	1,520							1,520	1,370	635
Other Public Safety	10	0							0	0	0
TOTAL (lines 1 - 10)	11	169,546	85,350	0			0		254,896	319,537	223,001
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	5,030	197,887						202,917	289,621	342,139
Parking - Meter and Off-Street	13	0							0	0	0
Street Lighting	14	0	49,500						49,500	45,000	40,752
Traffic Control and Safety	15	0							0	0	0
Snow Removal	16	0							0	0	0
Highway Engineering	17	0							0	0	0
Street Cleaning	18	0							0	0	0
Airport (if not Enterprise)	19	0							0	0	0
Garbage (if not Enterprise)	20	0							0	0	0
Other Public Works	21	0							0	0	0
TOTAL (lines 12 - 21)	22	5,030	247,387	0			0		252,417	334,621	382,891
HEALTH & SOCIAL SERVICES											
Welfare Assistance	23	0							0	0	0
City Hospital	24	0							0	0	0
Payments to Private Hospitals	25	0							0	0	0
Health Regulation and Inspection	26	0							0	0	0
Water, Air, and Mosquito Control	27	0							0	0	0
Community Mental Health	28	0							0	0	0
Other Health and Social Services	29	0							0	0	0
TOTAL (lines 23 - 29)	30	0	0	0			0		0	0	0
CULTURE & RECREATION											
Library Services	31	75,532	8,665						84,197	90,489	85,686
Museum, Band and Theater	32	0							0	0	0
Parks	33	45,613	1,832						47,445	61,258	55,657
Recreation	34	0							0	0	0
Cemetery	35	20,500							20,500	20,500	19,267
Community Center, Zoo, & Marina	36	14,300							14,300	14,650	22,403
Other Culture and Recreation	37	0							0	0	0
TOTAL (lines 31 - 37)	38	155,945	10,497	0			0		166,442	186,897	183,013

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2014

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 2014 (J)	RE-ESTIMATED 2013 (K)	ACTUAL 2012 (L)
COMMUNITY & ECONOMIC DEVELOPMENT												
Community Beautification	39		0							0	0	0
Economic Development	40		0	0						0	8,000	10,642
Housing and Urban Renewal	41		0							0	0	0
Planning & Zoning	42		0							0	0	0
Other Com & Econ Development	43		0							0	0	0
TOTAL (lines 39 - 44)	44		0	0	0			0		0	8,000	10,642
GENERAL GOVERNMENT												
Mayor, Council, & City Manager	46		8,670	626						9,296	8,586	7,704
Clerk, Treasurer, & Finance Adm.	47		10,024	4,496						14,520	17,215	21,155
Elections	48		800							800	0	694
Legal Services & City Attorney	49		3,750							3,750	3,000	997
City Hall & General Buildings	50		7,450							7,450	7,850	11,310
Tort Liability	51		44,703							44,703	52,740	33,923
Other General Government	52		0	0						0	0	0
TOTAL (lines 46 - 52)	53		75,397	5,122	0			0		80,519	89,391	75,783
DEBT SERVICE	54		0			45,129				45,129	29,129	0
Gov Capital Projects	55		0				0			0	0	0
TIF Capital Projects	56		0				0			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		405,918	348,356	0	45,129	0	0		799,403	967,575	875,330
BUSINESS TYPE ACTIVITIES												
Proprietary: Enterprise & Budgeted ISF												
Water Utility	59								598,044	598,044	610,999	564,168
Sewer Utility	60								451,430	451,430	2,003,497	453,381
Electric Utility	61								0	0	0	0
Gas Utility	62								0	0	0	0
Airport	63								0	0	0	0
Landfill/Garbage	64								294,282	294,282	284,852	258,693
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								0	0	0	0
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								1,343,756	1,343,756	2,899,348	1,276,242
TOTAL ALL EXPENDITURES (lines 58+74)	74		405,918	348,356	0	45,129	0	0	1,343,756	2,143,159	3,866,923	2,151,572
Regular Transfers Out	75		0	8,526			0		242,192	250,718	237,922	96,806
Internal TIF Loan / Repayment Transfers Out	76		0				0		0	0	0	0
Total ALL Transfers Out	77		0	8,526	0	0	0	0	242,192	250,718	237,922	96,806
Total Expenditures & Fund Transfers Out (lines 75+78)	78		405,918	356,882	0	45,129	0	0	1,585,948	2,393,877	4,104,845	2,248,378
Ending Fund Balance June 30	79		267,641	465,066	0	15,959	2,288	64,530	882,058	1,697,542	1,626,820	1,649,316

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

REVENUES DETAIL
Fiscal Year Ending 2014

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2014 (J)	RE-ESTIMATED 2013 (K)	ACTUAL 2012 (L)
REVENUES & OTHER FINANCING SOURCES											
Taxes Levied on Property	1	262,554	136,377		42,881	0			441,812	408,906	426,681
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	262,554	136,377		42,881	0			441,812	408,906	426,681
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	13,699	7,149		2,248	0			23,096	21,773	20,308
Utility franchise tax (Iowa Code Chapter 364.2)	7	13,000							13,000	14,000	14,578
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		103,720						103,720	96,000	114,833
Subtotal - Other City Taxes (lines 6 thru 12)	13	26,699	110,869		2,248	0			139,816	131,773	149,719
Licenses & Permits	14	3,970							3,970	4,895	4,425
Use of Money & Property	15	4,550	0		0	0		0	4,550	6,960	8,634
Intergovernmental:											
Federal Grants & Reimbursements	16	0							0	1,247,006	0
Road Use Taxes	17		185,838						185,838	180,400	187,521
Other State Grants & Reimbursements	18	0							0	2,037	0
Local Grants & Reimbursements	19	29,197							29,197	28,414	31,774
Subtotal - Intergovernmental (lines 16 thru 19)	20	29,197	185,838	0	0	0		0	215,035	1,457,857	219,295
Charges for Fees & Service:											
Water Utility	21							593,964	593,964	598,364	540,817
Sewer Utility	22							491,979	491,979	492,729	417,524
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							288,576	288,576	289,926	278,911
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	18,029							18,029	17,629	22,065
Subtotal - Charges for Service (lines 21 thru 33)	34	18,029	0		0	0		1,374,519	1,392,548	1,398,648	1,259,317
Special Assessments	35	0							0	206	620
Miscellaneous	36	12,450	0		0	0	50	3,650	16,150	38,965	47,052
Other Financing Sources:											
Regular Operating Transfers In	37	18,766	0						231,952	250,718	237,922
Internal TIF Loan Transfers In	38								0	0	0
Subtotal ALL Operating Transfers In	39	18,766	0	0	0	0	0	231,952	250,718	237,922	96,806
Proceeds of Debt (Excluding TIF Internal Borrowing)	40	0							0	393,000	217,104
Proceeds of Capital Asset Sales	41	0							0	3,217	0
Subtotal-Other Financing Sources (lines 38 thru 40)	42	18,766	0	0	0	0	0	231,952	250,718	634,139	313,910
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 42)	43	376,215	433,084	0	45,129	0	50	1,610,121	2,464,599	4,082,349	2,429,653
Beginning Fund Balance July 1	44	297,344	388,864	0	15,959	2,288	64,480	857,885	1,626,820	1,649,316	1,468,041
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	673,559	821,948	0	61,088	2,288	64,530	2,468,006	4,091,419	5,731,665	3,897,694

CITY OF

LEON

ADOPTED BUDGET SUMMARY

YEAR ENDED JUNE 30, 2014

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2014 (J)	RE-ESTIMATED 2013 (K)	ACTUAL 2012 (L)
Revenues & Other Financing Sources											
Taxes Levied on Property	1	262,554	136,377		42,881	0			441,812	408,906	426,681
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	262,554	136,377		42,881	0			441,812	408,906	426,681
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	26,699	110,869		2,248	0			139,816	131,773	149,719
Licenses & Permits	7	3,970	0					0	3,970	4,895	4,425
Use of Money and Property	8	4,550	0	0	0	0	0	0	4,550	6,960	8,634
Intergovernmental	9	29,197	185,838	0	0	0		0	215,035	1,457,857	219,295
Charges for Fees & Service	10	18,029	0		0	0	0	1,374,519	1,392,548	1,398,648	1,259,317
Special Assessments	11	0	0		0	0		0	0	206	620
Miscellaneous	12	12,450	0		0	0	50	3,650	16,150	38,965	47,052
Sub-Total Revenues	13	357,449	433,084	0	45,129	0	50	1,378,169	2,213,881	3,448,210	2,115,743
Other Financing Sources:											
Total Transfers In	14	18,766	0	0	0	0	0	231,952	250,718	237,922	96,806
Proceeds of Debt	15	0	0	0	0	0		0	0	393,000	217,104
Proceeds of Capital Asset Sales	16	0	0	0	0	0	0	0	0	3,217	0
Total Revenues and Other Sources	17	376,215	433,084	0	45,129	0	50	1,610,121	2,464,599	4,082,349	2,429,653
Expenditures & Other Financing Uses											
Public Safety	18	169,546	85,350	0			0		254,896	319,537	223,001
Public Works	19	5,030	247,387	0			0		252,417	334,621	382,891
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	155,945	10,497	0			0		166,442	186,897	183,013
Community and Economic Development	22	0	0	0			0		0	8,000	10,642
General Government	23	75,397	5,122	0			0		80,519	89,391	75,783
Debt Service	24	0	0	0	45,129		0		45,129	29,129	0
Capital Projects	25	0	0	0		0			0	0	0
Total Government Activities Expenditures	26	405,918	348,356	0	45,129	0	0		799,403	967,575	875,330
Business Type Proprietary: Enterprise & ISF	27							1,343,756	1,343,756	2,899,348	1,276,242
Total Gov & Bus Type Expenditures	28	405,918	348,356	0	45,129	0	0	1,343,756	2,143,159	3,866,923	2,151,572
Total Transfers Out	29	0	8,526	0	0	0	0	242,192	250,718	237,922	96,806
Total ALL Expenditures/Fund Transfers Out	30	405,918	356,882	0	45,129	0	0	1,585,948	2,393,877	4,104,845	2,248,378
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-29,703	76,202	0	0	0	50	24,173	70,722	-22,496	181,275
Beginning Fund Balance July 1	33	297,344	388,864	0	15,959	2,288	64,480	857,885	1,626,820	1,649,316	1,468,041
Ending Fund Balance June 30	34	267,641	465,066	0	15,959	2,288	64,530	882,058	1,697,542	1,626,820	1,649,316

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

City Name: LEON

Fiscal Year
2014

	Project Name (A)	Amount of Issue (B)	Date Certified to County Auditor (C)	Principal Due FY 2014 (D)	Interest Due FY 2014 +(E)	Bond Reg/Other Fees Due FY 2014 +(F)	Total Obligation Due FY 2014 =(G)	Paid from Funds OTHER THAN Current Year Property Taxes -(H)	Amount Paid by Current Year Debt Service Levy #NAME?
-1	WATER PLANT STATE REVOLVING FUND LOAN	896,000	MARCH-05	42,000	17,910	1,493	61,403	61,403	0
-2	WWTF STATE REVOLVING FUND LOAN	3,723,000	FEBRUARY-10	56,000	78,690	6,558	141,248	141,248	0
-3	WWTF ARRA STATE REVOLVING FUND LOAN	2,000,000	FEBRUARY-10	0	0	0	0	0	0
-4	WW COLLECTION SYSTEM LOAN-USDA	353,000	APRIL-13	5,239	8,825	0	14,064	14,064	0
-5	MOTORGRADER GO DEBT SERVICE LOAN	83,000	FEBRUARY-12	27,667	1,462	0	29,129	0	29,129
-6	PATROL VEHICLES/PACKER GO & REVENUE DEBT LN	110,000	MARCH-13	22,000	3,000	0	25,000	9,000	16,000
-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			152,906	109,887	8,051	270,844	225,715	45,129

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

Fiscal Year
2014

City Name: LEON

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 2014 (D)	Interest Due FY 2014 +(E)	Bond Reg/Other Fees Due FY 2014 +(F)	Total Obligation Due FY 2014 =(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
			152,906	109,887	8,051	270,844	225,715	45,129

NOTICE OF PUBLIC HEARING BUDGET ESTIMATE

FISCAL YEAR BEGINNING JULY 1, 2013 - ENDING JUNE 30, 2014

City of LEON, Iowa

The City Council will conduct a public hearing on the proposed Budget at 104 W 1ST ST, LEON IA 50144
on 03/14/13 at 7:00 P.M.
(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 \$ 14.68462
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.

641-446-6221
phone number

ANGELA J. BLADES
City Clerk/Finance Officer's NAME

		Budget FY 2014	Re-estimated FY 2013	Actual FY 2012
		(a)	(b)	(c)
Revenues & Other Financing Sources				
Taxes Levied on Property	1	441,812	408,906	426,681
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	3	441,812	408,906	426,681
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	0	0	0
Other City Taxes	6	139,816	131,773	149,719
Licenses & Permits	7	3,970	4,895	4,425
Use of Money and Property	8	4,550	6,960	8,634
Intergovernmental	9	215,035	1,457,857	219,295
Charges for Fees & Service	10	1,392,548	1,398,648	1,259,317
Special Assessments	11	0	206	620
Miscellaneous	12	16,150	38,965	47,052
Other Financing Sources	13	250,718	634,139	313,910
Total Revenues and Other Sources	14	2,464,599	4,082,349	2,429,653
Expenditures & Other Financing Uses				
Public Safety	15	254,896	319,537	223,001
Public Works	16	252,417	334,621	382,891
Health and Social Services	17	0	0	0
Culture and Recreation	18	166,442	186,897	183,013
Community and Economic Development	19	0	8,000	10,642
General Government	20	80,519	89,391	75,783
Debt Service	21	45,129	29,129	0
Capital Projects	22	0	0	0
Total Government Activities Expenditures	23	799,403	967,575	875,330
Business Type / Enterprises	24	1,343,756	2,899,348	1,276,242
Total ALL Expenditures	25	2,143,159	3,866,923	2,151,572
Transfers Out	26	250,718	237,922	96,806
Total ALL Expenditures/Transfers Out	27	2,393,877	4,104,845	2,248,378
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	28	70,722	-22,496	181,275
Beginning Fund Balance July 1	29	1,626,820	1,649,316	1,468,041
Ending Fund Balance June 30	30	1,697,542	1,626,820	1,649,316

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1/14/2014

RECEIVED

JAN 17 2014

27-251

IOWA DEPT. OF
MANAGEMENT

CITY BUDGET AMENDMENT AND CERTIFICATION RESOLUTION

To the Auditor of DECATUR County, Iowa:

The City Council of LEON in said County/Countries met on 01/09/2014, at the place and hour set in the notice, a copy of which accompanies this certificate and is certified as to publication. Upon taking up the proposed amendment, it was considered and taxpayers were heard for and against the amendment.

The Council, after hearing all taxpayers wishing to be heard and considering the statements made by them, gave final consideration to the proposed amendment(s) to the budget and modifications proposed at the hearing, if any. thereupon, the following resolution was introduced.

RESOLUTION No. 2014-01

A RESOLUTION AMENDING THE CURRENT BUDGET FOR THE FISCAL YEAR ENDING JUNE 30 2014
(AS AMENDED LAST ON 12/25/2013.)

Be it Resolved by the Council of the City of LEON

Section 1. Following notice published 12/25/2013

and the public hearing held, 01/09/2014 the current budget (as previously amended) is amended as set out herein and in the detail by fund type and activity that supports this resolution which was considered at that hearing:

	Total Budget as certified or last amended	Current Amendment	Total Budget after Current Amendment
Revenues & Other Financing Sources			
Taxes Levied on Property	441,812	0	441,812
Less: Uncollected Property Taxes-Levy Year	0	0	0
Net Current Property Taxes	441,812	0	441,812
Delinquent Property Taxes	0	0	0
TIF Revenues	0	0	0
Other City Taxes	139,816	0	139,816
Licenses & Permits	3,970	900	4,870
Use of Money and Property	4,550	0	4,550
Intergovernmental	215,035	758,136	973,171
Charges for Services	1,392,548	-8,019	1,384,529
Special Assessments	0	1,775	1,775
Miscellaneous	16,150	24,701	40,851
Other Financing Sources	250,718	805,873	1,056,591
Total Revenues and Other Sources	2,464,599	1,583,366	4,047,965
Expenditures & Other Financing Uses			
Public Safety	254,896	7,907	262,803
Public Works	252,417	11,087	263,504
Health and Social Services	0	0	0
Culture and Recreation	166,442	2,927	169,369
Community and Economic Development	0	0	0
General Government	80,519	2,788	83,307
Debt Service	45,129	0	45,129
Capital Projects	0	267,282	267,282
Total Government Activities Expenditures	799,403	291,991	1,091,394
Business Type / Enterprises	1,343,756	1,281,802	2,625,558
Total Gov Activities & Business Expenditures	2,143,159	1,573,793	3,716,952
Transfers Out	250,718	254,265	504,983
Total Expenditures/Transfers Out	2,393,877	1,828,058	4,221,935
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out Fiscal Year	70,722	-244,692	-173,970
Beginning Fund Balance July 1	1,626,820	0	1,626,820
Ending Fund Balance June 30	1,697,542	-244,692	1,452,850

Passed this

9th
(Day)

day of

January 2014
(Month/Year)

Angela J. Blades
Signature

City Clerk/Finance Officer

Robert Kalzone
Signature

Mayor

Current Amendment
Beginning fund balance should be 2,057,210. Was not in hearing notice. we did not change.
AKB

RECEIVED
RUG/2/14

27-251

CITY BUDGET AMENDMENT AND CERTIFICATION RESOLUTION

To the Auditor of _____ DECATUR County, Iowa:

The City Council of LEON in said County/Counties met on 05/27/2014

,at the place and hour set in the notice, a copy of which accompanies this certificate and is certified as to publication. Upon taking up the proposed amendment, it was considered and taxpayers were heard for and against the amendment.

The Council, after hearing all taxpayers wishing to be heard and considering the statements made by them, gave final consideration to the proposed amendment(s) to the budget and modifications proposed at the hearing, if any. thereupon, the following resolution was introduced.

RECEIVED

JUN 03 2014

RESOLUTION No. 2014-19

A RESOLUTION AMENDING THE CURRENT BUDGET FOR THE FISCAL YEAR ENDING JUNE : 2014

IOWA DEPT OF MANAGEMENT

(AS AMENDED LAST ON 01/09/2014 .)

Be it Resolved by the Council of the City of LEON

Section 1. Following notice published 05/14/2014

and the public hearing held, 05/27/2014 the current budget (as previously amended) is amended as set out herein and in the detail by fund type and activity that supports this resolution which was considered at that hearing:

		Total Budget as certified or last amended	Current Amendment	Total Budget after Current Amendment
Revenues & Other Financing Sources				
Taxes Levied on Property	1	441,812	0	441,812
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	3	441,812	0	441,812
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	0	0	0
Other City Taxes	6	139,816	0	139,816
Licenses & Permits	7	4,870	0	4,870
Use of Money and Property	8	4,550	0	4,550
Intergovernmental	9	973,171	242,073	1,215,244
Charges for Services	10	1,384,529	14,253	1,398,782
Special Assessments	11	1,775	0	1,775
Miscellaneous	12	40,851	-5,161	35,690
Other Financing Sources	13	1,056,591	-334,573	722,018
Total Revenues and Other Sources	14	4,047,965	-83,408	3,964,557
Expenditures & Other Financing Uses				
Public Safety	15	262,803	15,374	278,177
Public Works	16	263,504	73,570	337,074
Health and Social Services	17	0	0	0
Culture and Recreation	18	169,369	15,169	184,538
Community and Economic Development	19	0	0	0
General Government	20	83,307	3,695	87,002
Debt Service	21	45,129	0	45,129
Capital Projects	22	267,282	0	267,282
Total Government Activities Expenditures	23	1,091,394	107,808	1,199,202
Business Type / Enterprises	24	2,625,558	-7,000	2,618,558
Total Gov Activities & Business Expenditures	25	3,716,952	100,808	3,817,760
Transfers Out	26	504,983	-63,936	441,047
Total Expenditures/Transfers Out	27	4,221,935	36,872	4,258,807
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out Fiscal Year	28	-173,970	-120,280	-294,250
Beginning Fund Balance July 1	29	1,626,820	2,057,270	3,684,090
Ending Fund Balance June 30	30	1,452,850	1,936,990	3,389,840

Passed this 27 day of May 2014

(Day)

(Month/Year)

Angela J. Blades
Signature

City Clerk/Finance Officer

Robert Kelgus
Signature

Mayor