

# 37-347

## Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2009 - ENDING JUNE 30, 2010

The City of: DANA County Name: GREENE Date Budget Adopted: 03/04/09  
(Date) xxx/xxx/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.

515-738-2642  
Telephone Number

Signature

County Auditor Date Stamp		<b>January 1, 2008 Property Valuations</b>		Last Official Census		
	Regular	2a	With Gas & Electric 857,603	2b	Without Gas & Electric 781,357	84
	<b>DEBT SERVICE</b>	3a		3b		
	Ag Land	4a	493,123			

Code		Dollar	(A)		(B)	(C)	
Sec.	Limit	Purpose	Request with	Utility Replacement	Property Taxes	Levied	Rate
384.1	8.10000	Regular General Levy	5	6,947	6,329	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	116	105	47	0.13500
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	3,000	2,733	52	3.49812
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	10,063	9,167		
384.1	3.00375	Ag Land	26	1,481	1,481	63	3.00375
<b>Total General Fund Tax Levies (25 + 26)</b>			27	11,544	10,648		Do Not Add
Special Revenue Levies							
384.8	0.27000	Emergency (if general fund at levy limit)	28	133	121	64	0.15508
384.6	Amt Nec	Police & Fire Retirement	29		0		0.00000
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30	500	456		0.58302
	Amt Nec	Other Employee Benefits	31		0		0.00000
<b>Total Employee Benefit Levies (29,30,31)</b>			32	500	456	65	0.58302
<b>Sub Total Special Revenue Levies (28+32)</b>			33	633	577		
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	633	577		
384.4	Amt Nec	Debt Service Levy	76.10(6)	40	0	40	0.00000
384.7	0.67500	Capital Projects (Capital Improv. Reserve)		41	0	41	0.00000
<b>Total Property Taxes (27+39+40+41)</b>			42	12,177	11,225	72	12.47122

**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

**DANA**

		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 2008</b>										
Beginning Fund Balance July 1, 2006 (pg 5, line 134) *	1	20,504	5,113				39,181	64,798		64,798
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	13,543	8,759				830	23,132		23,132
Actual Expenditures Except End Bal (pg 12, line 259) *	3	11,052	8,572					19,624		19,624
Ending Fund Balance June 30, 2007 (pg 12, line 261) *	4	22,995	5,300	0	0	0	40,011	68,306	0	68,306
<b>(2)</b> <b>** Re-Estimated FY 2009</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>
Beginning Fund Balance	5	22,995	5,300	0	0	0	40,011	68,306	0	68,306
Re-Est Revenues	6	16,633	7,800	0	0	0	2,500	26,933	0	26,933
Re-Est Expenditures	7	11,500	12,750	0	0	0	0	24,250	2,000	26,250
Continuing Appropriation	8					0		0	0	0
Ending Fund Balance	9	28,128	350	0	0	0	42,511	70,989	-2,000	68,989
<b>(3)</b> <b>** Budget FY 2010</b>										
Beginning Fund Balance	10	28,128	350	0	0	0	42,511	70,989	-2,000	68,989
Revenues	11	17,276	8,151	0	0	0	0	25,427	0	25,427
Expenditures	12	8,490	16,920	0	0	0	0	25,410	0	25,410
Continuing Appropriation	13					0		0	0	0
Ending Fund Balance	14	36,914	-8,419	0	0	0	42,511	71,006	-2,000	69,006

\* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2008

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

**CITY OF \_\_\_\_\_ DANA**

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 2008</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 2011</b>	<b>RE-ESTIMATED 2010</b>	<b>ACTUAL 2009</b>
<b>ENTITY NAME</b> Rebates do not include lending institutions such as Banker Trust, etc. those are Debt Service payments				
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
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19				
20				
21				
22				



EXPENDITURES SCHEDULE PAGE 2  
Fiscal Year Ending 2010

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2010 (J)	RE-ESTIMATED 2009 (K)	ACTUAL 2008 (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	790	120						910	880	908
Clerk, Treasurer, & Finance Adm.	47	3,300	330						3,630	3,300	3,444
Elections	48	420							420	420	414
Legal Services & City Attorney	49								0	0	0
City Hall & General Buildings	50	2,000							2,000	0	0
Tort Liability	51		3,000						3,000	2,500	1,791
Other General Government	52								0	2,500	2,814
TOTAL (lines 46 - 52)	53	6,510	3,450	0				0	9,960	9,600	9,371
<b>DEBT SERVICE</b>											
Gov Capital Projects	54								0	0	0
TIF Capital Projects	55								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	8,490	16,920	0	0	0	0	0	25,410	24,250	19,624
<b>BUSINESS TYPE ACTIVITIES</b>											
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>											
Water Utility	59								0	0	0
Sewer Utility	60								0	2,000	0
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							0	0	2,000	0
TOTAL ALL EXPENDITURES (lines 58+74)	74	8,490	16,920	0	0	0	0	0	25,410	26,250	19,624
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	8,490	16,920	0	0	0	0	0	25,410	26,250	19,624
Continuing Appropriation	79								0	0	0
Ending Fund Balance June 30	80	36,914	-8,419	0	0	0	42,511	-2,000	69,006	68,989	68,306

\* 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 2010

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2010 (J)	RE-ESTIMATED 2009 (K)	ACTUAL 2008 (L)
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>											
Taxes Levied on Property	1	10,648	577		0	0			11,225	11,344	11,201
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	10,648	577		0	0			11,225	11,344	11,201
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	896	56		0	0			952	1,008	1,009
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	5,232							5,232	4,800	4,742
Subtotal - Other City Taxes (lines 6 thru 12)	13	6,128	56		0	0			6,184	5,808	5,751
Licenses & Permits	14								0	0	0
Use of Money & Property	15	500							500	2,700	1,211
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		7,518						7,518	7,081	4,869
Other State Grants & Reimbursements	18								0	0	0
Local Grants & Reimbursements	19								0	0	0
Subtotal - Intergovernmental (lines 16 thru 19)	20	0	7,518	0	0	0	0	0	7,518	7,081	4,869
Charges for Fees & Service:											
Water Utility	21								0	0	0
Sewer Utility	22								0	0	0
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								0	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								0	0	0
Subtotal - Charges for Service (lines 21 thru 33)	34	0	0		0	0	0	0	0	0	0
Special Assessments	35								0	0	0
Miscellaneous	36								0	0	100
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	17,276	8,151	0	0	0	0	0	25,427	26,933	23,132
Beginning Fund Balance July 1	44	28,128	350	0	0	0	42,511	-2,000	68,989	68,306	64,798
<b>TOTAL REVENUES &amp; BEGIN BALANCE (lines 42-43)</b>	45	45,404	8,501	0	0	0	42,511	-2,000	94,416	95,239	87,930

**CITY OF**  
**DANA**  
**ADOPTED BUDGET SUMMARY**  
**YEAR ENDED JUNE 30, 2010**

**Fiscal Years**

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2010 (J)	RE-ESTIMATED 2009 (K)	ACTUAL 2008 (L)
<b>Revenues &amp; Other Financing Sources</b>											
Taxes Levied on Property	1	10,648	577		0	0			11,225	11,344	11,201
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
<b>Net Current Property Taxes</b>	<b>3</b>	<b>10,648</b>	<b>577</b>		<b>0</b>	<b>0</b>			<b>11,225</b>	<b>11,344</b>	<b>11,201</b>
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	6,128	56		0	0			6,184	5,808	5,751
Licenses & Permits	7	0	0					0	0	0	0
Use of Money and Property	8	500	0	0	0	0	0	0	500	2,700	1,211
Intergovernmental	9	0	7,518	0	0	0		0	7,518	7,081	4,869
Charges for Fees & Service	10	0	0		0	0	0	0	0	0	0
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	0	0		0	0	0	0	0	0	100
<b>Sub-Total Revenues</b>	<b>13</b>	<b>17,276</b>	<b>8,151</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25,427</b>	<b>26,933</b>	<b>23,132</b>
<b>Other Financing Sources:</b>											
<b>Total Transfers In</b>	<b>14</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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
<b>Total Revenues and Other Sources</b>	<b>17</b>	<b>17,276</b>	<b>8,151</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25,427</b>	<b>26,933</b>	<b>23,132</b>
<b>Expenditures &amp; Other Financing Uses</b>											
Public Safety	18	1,980	0	0			0		1,980	1,980	1,965
Public Works	19	0	10,420	0			0		10,420	9,870	5,316
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	0	3,050	0			0		3,050	2,800	2,972
Community and Economic Development	22	0	0	0			0		0	0	0
General Government	23	6,510	3,450	0			0		9,960	9,600	9,371
Debt Service	24	0	0	0	0		0		0	0	0
Capital Projects	25	0	0	0		0	0		0	0	0
<b>Total Government Activities Expenditures</b>	<b>26</b>	<b>8,490</b>	<b>16,920</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25,410</b>	<b>24,250</b>	<b>19,624</b>
Business Type Proprietary: Enterprise & ISF	27							0	0	2,000	0
<b>Total Gov &amp; Bus Type Expenditures</b>	<b>28</b>	<b>8,490</b>	<b>16,920</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25,410</b>	<b>26,250</b>	<b>19,624</b>
<b>Total Transfers Out</b>	<b>29</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total ALL Expenditures/Fund Transfers Out</b>	<b>30</b>	<b>8,490</b>	<b>16,920</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25,410</b>	<b>26,250</b>	<b>19,624</b>
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	8,786 -8,786	-8,769	0	0	0	0	0	17	683	3,508
Continuing Appropriation	33							0	0	0	
<b>Beginning Fund Balance July 1</b>	<b>34</b>	<b>28,128</b>	<b>350</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>42,511</b>	<b>-2,000</b>	<b>68,989</b>	<b>68,306</b>	<b>64,798</b>
<b>Ending Fund Balance June 30</b>	<b>35</b>	<b>36,914</b>	<b>-8,419</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>42,511</b>	<b>-2,000</b>	<b>69,006</b>	<b>68,989</b>	<b>68,306</b>





