

83-787

Adoption of Budget and Certification of City Taxes

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

The City of: Defiance County Name: SHELBY Date Budget Adopted: 03/06/12
(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.

712 748-3431

Telephone Number

Signature

County Auditor Date Stamp

January 1, 2011 Property Valuations

Last Official Census

	With Gas & Electric	Without Gas & Electric
Regular 2a	5,147,576 2b	5,018,363
DEBT SERVICE 3a	5,147,576 3b	5,018,363
Ag Land 4a	73,720	

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 41,695	40,649	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	0	52 0.00000
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 41,695	40,649	
384.1	3.00375	Ag Land	26 221	221	63 3.00375
Total General Fund Tax Levies (25 + 26)			27 41,916	40,870	Do Not Add
Special Revenue Levies					
384.8	0.27000	Emergency (if general fund at levy limit)	28 0	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
Rules	Amt Nec	Other Employee Benefits	31	0	0.00000
Total Employee Benefit Levies (29,30,31)			32 0	0	65 0.00000
Sub Total Special Revenue Levies (28+32)			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)	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 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
Total Property Taxes (27+39+40+41)			42 41,916	40,870	72 8.10000

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 **Defiance**

		General	Special Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Total Government	Proprietary	Grand Total	
		(A)	(B)	(C)	(D)	(E)	(G)	(H)	(I)	(J)	
(1)											
*Annual Report FY 2011											
Beginning Fund Balance July 1 (pg 5, line 134) *	1	12,755	0		0			12,755	29,908	42,663	
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	99,803	26,991		50,619			177,413	243,922	421,335	
Actual Expenditures Except End Bal (pg 12, line 259) *	3	112,535	26,991		0			139,526	252,218	391,744	
Ending Fund Balance June 30 (pg 12, line 261) *	4	23	0	0	50,619	0	0	50,642	21,612	72,254	
(2)											
** Re-Estimated FY 2012											
Beginning Fund Balance	5	23	0		50,619	0	0	50,642	21,612	72,254	
Re-Est Revenues	6	88,106	26,800	0	0	0	0	114,906	70,925	185,831	
Re-Est Expenditures	7	88,129	26,800	0	50,619	0	0	165,548	92,537	258,085	
Continuing Appropriation	8					0		0	0	0	
Ending Fund Balance	9	0	0	0	0	0	0	0	0	0	
(3)											
** Budget FY 2013											
Beginning Fund Balance	10	0	0	0	0	0	0	0	0	0	
Revenues	11	97,966	26,800	0	0	0	0	124,766	85,325	210,091	
Expenditures	12	97,966	26,800	0	0	0	0	124,766	85,325	210,091	
Continuing Appropriation	13					0		0	0	0	
Ending Fund Balance	14	0	0	0	0	0	0	0	0	0	

* 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		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)
PUBLIC SAFETY											
Police Department/Crime Prevention	1	5,780							5,780	5,190	5,190
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	5,250							5,250	5,250	5,280
Ambulance	6								0	0	0
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8	100							100	100	100
Animal Control	9	30							30	30	30
Other Public Safety	10	100							100	0	0
TOTAL (lines 1 - 10)	11	11,260	0	0			0		11,260	10,570	10,600
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	6,000	12,950						18,950	17,199	53,890
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		7,500						7,500	7,694	7,413
Traffic Control and Safety	15		350						350	1,000	0
Snow Removal	16		1,000						1,000	1,031	2,947
Highway Engineering	17								0	0	0
Street Cleaning	18								0	0	0
Airport (if not Enterprise)	19								0	0	0
Garbage (if not Enterprise)	20	19,000							19,000	19,000	18,113
Other Public Works	21		5,000						5,000	5,500	5,489
TOTAL (lines 12 - 21)	22	25,000	26,800	0			0		51,800	51,424	87,852
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	900							900	398	896
Community Mental Health	28								0	0	1,409
Other Health and Social Services	29								0	0	0
TOTAL (lines 23 - 29)	30	900	0	0			0		900	398	2,305
CULTURE & RECREATION											
Library Services	31	200							200	200	200
Museum, Band and Theater	32								0	0	0
Parks	33	5,000							5,000	4,500	5,237
Recreation	34								0	150	153
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36	500							500	4,969	100
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	5,700	0	0			0		5,700	9,819	5,690

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	2,000	0
Economic Development	40									0	0	0
Housing and Urban Renewal	41									0	0	0
Planning & Zoning	42		700							700	700	700
Other Com & Econ Development	43									0	0	0
TOTAL (lines 39 - 44)	45		700	0	0			0		700	2,700	700
GENERAL GOVERNMENT												
Mayor, Council, & City Manager	46		3,200							3,200	3,120	3,980
Clerk, Treasurer, & Finance Adm.	47		10,000							10,000	10,000	10,120
Elections	48									0	487	0
Legal Services & City Attorney	49		556							556	50	56
City Hall & General Buildings	50		1,000							1,000	800	1,418
Tort Liability	51		6,000							6,000	5,434	4,124
Other General Government	52		2,000							2,000	2,000	2,106
TOTAL (lines 46 - 52)	53		22,756	0	0			0		22,756	21,891	21,804
DEBT SERVICE	54		18,150							18,150	68,746	10,575
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		84,466	26,800	0	0	0	0		111,266	165,548	139,526
BUSINESS TYPE ACTIVITIES												
Proprietary: Enterprise & Budgeted ISF												
Water Utility	59								48,000	48,000	48,000	25,831
Sewer Utility	60								15,000	15,000	22,212	17,503
Electric Utility	61								0	0	0	0
Gas Utility	62								0	0	0	0
Airport	63								0	0	0	0
Landfill/Garbage	64								4,325	4,325	4,325	4,325
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								18,000	18,000	18,000	175,105
Other Business Type (city hosp., ISF, parking, etc.)	69								0	0	0	0
Enterprise DEBT SERVICE	70								0	0	0	10,461
Enterprise CAPITAL PROJECTS	71								0	0	0	18,993
Enterprise TIF CAPITAL PROJECTS	72								0	0	0	0
TOTAL Business Type Expenditures (lines 59 - 73)	73								85,325	85,325	92,537	252,218
TOTAL ALL EXPENDITURES (lines 58+74)	74		84,466	26,800	0	0	0	0	85,325	196,591	258,085	391,744
Regular Transfers Out	75		13,500							13,500	0	0
Internal TIF Loan / Repayment Transfers Out	76									0	0	0
Total ALL Transfers Out	77		13,500	0	0	0	0	0	0	13,500	0	0
Total Expenditures & Fund Transfers Out (lines 75+76)	78		97,966	26,800	0	0	0	0	85,325	210,091	258,085	391,744
Continuing Appropriation	79								0	0	0	0
Ending Fund Balance June 30	80		0	0	0	0	0	0	0	0	0	72,254

* 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	40,870	0		0	0			40,870	35,001	35,001
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	40,870	0		0	0			40,870	35,001	35,001
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	1,046	0		0	0			1,046	1,050	1,003
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	27,546							27,546	25,500	26,200
Subtotal - Other City Taxes (lines 6 thru 12)	13	28,592	0		0	0			28,592	26,550	27,203
Licenses & Permits	14	855							855	1,055	1,055
Use of Money & Property	15	1,649							1,649	1,500	1,970
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		26,800						26,800	26,800	26,991
Other State Grants & Reimbursements	18								0	0	91,154
Local Grants & Reimbursements	19	1,000							1,000	0	5,000
Subtotal - Intergovernmental (lines 16 thru 19)	20	1,000	26,800	0	0	0		0	27,800	26,800	123,145
Charges for Fees & Service:											
Water Utility	21							50,000	50,000	47,100	45,711
Sewer Utility	22							17,500	17,500	19,500	19,384
Electric Utility	23							0	0	0	0
Gas Utility	24							0	0	0	0
Parking	25							0	0	0	0
Airport	26							0	0	0	0
Landfill/Garbage	27	20,000						4,325	24,325	23,325	22,675
Hospital	28							0	0	0	0
Transit	29							0	0	0	0
Cable TV, Internet & Telephone	30							0	0	0	0
Housing Authority	31							0	0	0	0
Storm Water Utility	32							0	0	0	0
Other Fees & Charges for Service	33							0	0	0	0
Subtotal - Charges for Service (lines 21 thru 33)	34	20,000	0		0	0		71,825	91,825	89,925	87,770
Special Assessments	35							0	0	0	0
Miscellaneous	36	5,000							5,000	5,000	1,063
Other Financing Sources:											
Regular Operating Transfers In	37							13,500	13,500	0	0
Internal TIF Loan Transfers In	38							0	0	0	0
Subtotal ALL Operating Transfers In	39	0	0	0	0	0		13,500	13,500	0	0
Proceeds of Debt (Excluding TIF Internal Borrowing)	40							0	0	0	144,128
Proceeds of Capital Asset Sales	41							0	0	0	0
Subtotal-Other Financing Sources (lines 38 thru 40)	42	0	0	0	0	0		13,500	13,500	0	144,128
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43	97,966	26,800	0	0	0	0	85,325	210,091	185,831	421,335
Beginning Fund Balance July 1	44	0	0	0	0	0	0	0	0	72,254	42,663
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	97,966	26,800	0	0	0	0	85,325	210,091	258,085	463,998

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

City Name: Defiance

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

