

# 83-787

## Adoption of Budget and Certification of City Taxes

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

The City of: Defiance County Name: SHELBY Date Budget Adopted: 02/05/13  
(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.

712-748-3431

Telephone Number

Signature

County Auditor Date Stamp

### January 1, 2012 Property Valuations

Last Official Census

Regular	2a	With Gas & Electric	5,338,481	2b	Without Gas & Electric	5,210,093	284
<b>Debt Service Value</b>	3a			3b			
Ag Land	4a		76,787				

### 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	43,242	42,202	8.10000
-384		Non-Voted Other Permissible Levies			
12(8)	0.67500	Contract for use of Bridge	0	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		0	0.00000
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		0	0.00000
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
<b>Total General Fund Regular Levies (5 thru 24)</b>			<b>43,242</b>	<b>42,202</b>	
384.1	3.00375	Ag Land	231	231	3.00375
<b>Total General Fund Tax Levies (25 + 26)</b>			<b>43,473</b>	<b>42,433</b>	<b>Do Not Add</b>
<b>Special Revenue Levies</b>					
384.8	0.27000	Emergency (if general fund at levy limit)	0	0	0.00000
384.6	Amt Nec	Police & Fire Retirement		0	0.00000
	Amt Nec	FICA & IPERS (if general fund at levy limit)		0	0.00000
Rules	Amt Nec	Other Employee Benefits		0	0.00000
<b>Total Employee Benefit Levies (29,30,31)</b>			<b>0</b>	<b>0</b>	<b>0.00000</b>
<b>Sub Total Special Revenue Levies (28+32)</b>			<b>0</b>	<b>0</b>	
<b>Valuation</b>					
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
<b>Total SSMID</b>			<b>0</b>	<b>0</b>	<b>Do Not Add</b>
<b>Total Special Revenue Levies</b>			<b>0</b>	<b>0</b>	
384.4	Amt Nec	Debt Service Levy	76.10(6)	0	0.00000
384.7	0.67500	Capital Projects (Capital Improv. Reserve)		0	0.00000
<b>Total Property Taxes (27+39+40+41)</b>			<b>43,473</b>	<b>42,433</b>	<b>8.10000</b>

### 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 **Defiance**

		General	Special Rev	TIF	Debt Serv	Capt Proj	Permanent	Total	Proprietary	Grand
		(A)	(B)	Special Rev	(D)	(E)	(G)	Government	(I)	Total
(1)										
<b>*Annual Report FY 2012</b>										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	50,652						50,652	21,612	72,264
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	87,694	24,367					112,061	69,657	181,718
Actual Expenditures Except End Bal (pg 12, line 259) *	3	93,539	24,367					117,906	80,389	198,295
Ending Fund Balance June 30 (pg 12, line 270) *	4	44,807	0	0	0	0	0	44,807	10,880	55,687
(2)		General	Spec Rev	TIF	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
<b>** Re-Estimated FY 2013</b>										
Beginning Fund Balance	5	44,807	0	0	0	0	0	44,807	10,880	55,687
Re-Est Revenues	6	102,788	24,250	0	0	0	0	127,038	82,600	209,638
Re-Est Expenditures	7	106,080	24,250	0	0	0	0	130,330	93,480	223,810
Ending Fund Balance	8	41,515	0	0	0	0	0	41,515	0	41,515
(3)		General	Spec Rev	TIF	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
<b>** Budget FY 2014</b>										
Beginning Fund Balance	9	41,515	0	0	0	0	0	41,515	0	41,515
Revenues	10	88,473	24,100	0	0	0	0	112,573	75,000	187,573
Expenditures	11	85,430	24,100	0	0	0	0	109,530	75,000	184,530
Ending Fund Balance	12	44,558	0	0	0	0	0	44,558	0	44,558

\* 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 Defiance

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)
<b>PUBLIC SAFETY</b>											
Police Department/Crime Prevention	1	5,680							5,680	5,680	5,290
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	5,000							5,000	5,000	5,250
Ambulance	6								0	0	0
Building Inspections	7								0	0	700
Miscellaneous Protective Services	8	250							250	250	30
Animal Control	9								0	0	0
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	10,930	0	0			0		10,930	10,930	11,270
<b>PUBLIC WORKS</b>											
Roads, Bridges, & Sidewalks	12	5,000	9,500						14,500	29,250	17,017
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		7,500						7,500	7,500	7,446
Traffic Control and Safety	15		200						200	200	93
Snow Removal	16		1,000						1,000	1,350	370
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	18,213
Other Public Works	21	500							500	500	4,058
TOTAL (lines 12 - 21)	22	24,500	18,200	0			0		42,700	57,800	47,197
<b>HEALTH &amp; SOCIAL SERVICES</b>											
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	400							400	400	398
Community Mental Health	28								0	0	0
Other Health and Social Services	29								0	0	0
TOTAL (lines 23 - 29)	30	400	0	0			0		400	400	398
<b>CULTURE &amp; RECREATION</b>											
Library Services	31	200							200	200	200
Museum, Band and Theater	32								0	0	0
Parks	33	6,000							6,000	6,000	5,445
Recreation	34								0	0	5,000
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36								0	700	0
Other Culture and Recreation	37								0	0	5,969
TOTAL (lines 31 - 37)	38	6,200	0	0			0		6,200	6,900	16,614

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2014

Fiscal Years

GOVERNMENT ACTIVITIES CONT.		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)
<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	500							500	500	700
Other Com & Econ Development	43								0	0	0
TOTAL (lines 39 - 44)	45	500	0	0			0		500	500	700
<b>GENERAL GOVERNMENT</b>											
Mayor, Council, & City Manager	46	3,500	5,900						9,400	9,250	3,120
Clerk, Treasurer, & Finance Adm.	47	10,000							10,000	11,000	10,812
Elections	48	400							400	0	487
Legal Services & City Attorney	49	500							500	500	417
City Hall & General Buildings	50	1,000							1,000	1,300	3,329
Tort Liability	51	6,500							6,500	6,250	3,497
Other General Government	52	3,000							3,000	7,500	1,937
TOTAL (lines 46 - 52)	53	24,900	5,900	0			0		30,800	35,800	23,599
<b>DEBT SERVICE</b>											
Gov Capital Projects	55								0	0	0
TIF Capital Projects	56								0	0	0
<b>TOTAL CAPITAL PROJECTS</b>	57	0	0	0			0		0	0	0
<b>TOTAL Government Activities Expenditures</b> <i>(lines 11+22+30+38+45+53+54+57)</i>	58	85,430	24,100	0	0	0	0		109,530	130,330	117,906
<b>BUSINESS TYPE ACTIVITIES</b>											
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>											
Water Utility	59							25,000	25,000	35,500	29,100
Sewer Utility	60							10,000	10,000	18,000	7,581
Electric Utility	61							0	0	0	0
Gas Utility	62							0	0	0	0
Airport	63							0	0	0	0
Landfill/Garbage	64							4,400	4,400	4,400	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							0	0	0	4,657
Other Business Type (city hosp., ISF, parking, etc.)	69							0	0	0	0
Enterprise DEBT SERVICE	70							35,600	35,600	35,580	34,726
Enterprise CAPITAL PROJECTS	71							0	0	0	0
Enterprise TIF CAPITAL PROJECTS	72							0	0	0	0
<b>TOTAL Business Type Expenditures (lines 59 - 73)</b>	73							75,000	75,000	93,480	80,389
<b>TOTAL ALL EXPENDITURES (lines 58+74)</b>	74	85,430	24,100	0	0	0	0	75,000	184,530	223,810	198,295
Regular Transfers Out	75								0	0	0
Internal TIF Loan / Repayment Transfers Out	76								0	0	0
<b>Total ALL Transfers Out</b>	77	0	0	0	0	0	0	0	0	0	0
<b>Total Expenditures &amp; Fund Transfers Out (lines 75+78)</b>	78	85,430	24,100	0	0	0	0	75,000	184,530	223,810	198,295
<b>Ending Fund Balance June 30</b>	79	44,558	0	0	0	0	0	0	44,558	41,515	55,687

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)
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>											
Taxes Levied on Property	1	42,433	0		0	0			42,433	40,870	38,536
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	42,433	0		0	0			42,433	40,870	38,536
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	1,040	0		0	0			1,040	0	0
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	24,000							24,000	24,000	22,453
Subtotal - Other City Taxes (lines 6 thru 12)	13	25,040	0		0	0			25,040	24,000	22,453
Licenses & Permits	14	1,000							1,000	800	665
Use of Money & Property	15	500							500	500	810
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		24,100						24,100	24,250	24,367
Other State Grants & Reimbursements	18								0	0	5,000
Local Grants & Reimbursements	19								0	0	1,000
Subtotal - Intergovernmental (lines 16 thru 19)	20	0	24,100	0	0	0		0	24,100	24,250	30,367
Charges for Fees & Service:											
Water Utility	21							50,000	50,000	55,000	46,110
Sewer Utility	22							20,500	20,500	23,000	19,026
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	19,000						4,500	23,500	23,600	22,721
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	312
Subtotal - Charges for Service (lines 21 thru 33)	34	19,000	0		0	0		75,000	94,000	101,600	88,169
Special Assessments	35								0	0	0
Miscellaneous	36	500							500	618	718
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
Proceeds of Debt (Excluding TIF Internal Borrowing)	40								0	17,000	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	17,000	0
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 42)	43	88,473	24,100	0	0	0	0	75,000	187,573	209,638	181,718
Beginning Fund Balance July 1	44	41,515	0	0	0	0	0	0	41,515	55,687	72,264
<b>TOTAL REVENUES &amp; BEGIN BALANCE (lines 42+43)</b>	<b>45</b>	<b>129,988</b>	<b>24,100</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>75,000</b>	<b>229,088</b>	<b>265,325</b>	<b>253,982</b>

**CITY OF Defiance**  
**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)
<b>Revenues &amp; Other Financing Sources</b>											
Taxes Levied on Property	1	42,433	0		0	0			42,433	40,870	38,536
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	42,433	0		0	0			42,433	40,870	38,536
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	25,040	0		0	0			25,040	24,000	22,453
Licenses & Permits	7	1,000	0					0	1,000	800	665
Use of Money and Property	8	500	0	0	0	0	0	0	500	500	810
Intergovernmental	9	0	24,100	0	0	0		0	24,100	24,250	30,367
Charges for Fees & Service	10	19,000	0		0	0	0	75,000	94,000	101,600	88,169
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	500	0		0	0	0	0	500	618	718
Sub-Total Revenues	13	88,473	24,100	0	0	0	0	75,000	187,573	192,638	181,718
<b>Other Financing Sources:</b>											
Total Transfers In	14	0	0	0	0	0	0	0	0	0	0
Proceeds of Debt	15	0	0	0	0	0		0	0	17,000	0
Proceeds of Capital Asset Sales	16	0	0	0	0	0	0	0	0	0	0
Total Revenues and Other Sources	17	88,473	24,100	0	0	0	0	75,000	187,573	209,638	181,718
<b>Expenditures &amp; Other Financing Uses</b>											
Public Safety	18	10,930	0	0			0		10,930	10,930	11,270
Public Works	19	24,500	18,200	0			0		42,700	57,800	47,197
Health and Social Services	20	400	0	0			0		400	400	398
Culture and Recreation	21	6,200	0	0			0		6,200	6,900	16,614
Community and Economic Development	22	500	0	0			0		500	500	700
General Government	23	24,900	5,900	0			0		30,800	35,800	23,599
Debt Service	24	18,000	0	0	0		0		18,000	18,000	18,128
Capital Projects	25	0	0	0		0			0	0	0
Total Government Activities Expenditures	26	85,430	24,100	0	0	0	0		109,530	130,330	117,906
Business Type Proprietary: Enterprise & ISF	27							75,000	75,000	93,480	80,389
Total Gov & Bus Type Expenditures	28	85,430	24,100	0	0	0	0	75,000	184,530	223,810	198,295
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	85,430	24,100	0	0	0	0	75,000	184,530	223,810	198,295
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	3,043	0	0	0	0	0	0	3,043	-14,172	-16,577
Beginning Fund Balance July 1	33	41,515	0	0	0	0	0	0	41,515	55,687	72,264
Ending Fund Balance June 30	34	44,558	0	0	0	0	0	0	44,558	41,515	55,687

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

City Name: Defiance

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						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



