

83-795

Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2011 - ENDING JUNE 30, 2012

The City of: SHELBY County Name: SHELBY & POTTAWATTAMIE Date Budget Adopted: 03/01/11
(Date) xxxxxx

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.

712-544-2404
Telephone Number

Signature

County Auditor Date Stamp

January 1, 2010 Property Valuations

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	19,964,541	19,882,355	696
DEBT SERVICE			
Ag Land	478,562		

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	5 161,713	161,047	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)			25 161,713	161,047	
384.1	3.00375	Ag Land	26 1,437	1,437	63 3.00375
Total General Fund Tax Levies (25 + 26)			27 163,150	162,484	Do Not Add
Special Revenue Levies					
384.8	0.27000	Emergency (if general fund at levy limit)	28	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
	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)	35a	0	69 0.00000
	SSMID 5 (A)	(B)	36a	0	565 0.00000
	SSMID 6 (A)	(B)	37	0	566 0.00000
Total SSMID (34 thru 37)			38 0	0	Do Not Add
Total Special Revenue Levies (33+38)			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)			42 163,150	162,484	72 8.10000

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

SHELBY

		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)
(1)										
*Annual Report FY 2010										
Beginning Fund Balance July 1, 2006 (pg 5, line 134) *	1	577,406	516,095	101,974	0	44,970		1,240,445	408,584	1,649,029
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	233,976	221,501	313,957	85,184	199		854,817	698,960	1,553,777
Actual Expenditures Except End Bal (pg 12, line 259) *	3	421,166	224,113	103,197	85,184	35,166	0	868,826	705,831	1,574,657
Ending Fund Balance June 30, 2007 (pg 12, line 261) *	4	390,216	513,483	312,734	0	10,003	0	1,226,436	401,713	1,628,149
(2)										
** Re-Estimated FY 2011										
Beginning Fund Balance	5	390,216	513,483	312,734	0	10,003	0	1,226,436	401,713	1,628,149
Re-Est Revenues	6	224,635	108,855	170,000	0	0	0	503,490	672,200	1,175,690
Re-Est Expenditures	7	324,850	181,600	0	81,842	0	0	588,292	877,850	1,466,142
Continuing Appropriation	8					0		0	0	0
Ending Fund Balance	9	290,001	440,738	482,734	-81,842	10,003	0	1,141,634	196,063	1,337,697
(3)										
** Budget FY 2012										
Beginning Fund Balance	10	290,001	440,738	482,734	-81,842	10,003	0	1,141,634	196,063	1,337,697
Revenues	11	236,250	106,855	127,205	0	0	0	470,310	926,200	1,396,510
Expenditures	12	359,550	98,000	127,205	84,000	0	0	668,755	1,130,350	1,799,105
Continuing Appropriation	13					0		0	0	0
Ending Fund Balance	14	166,701	449,593	482,734	-165,842	10,003	0	943,189	-8,087	935,102

* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2010

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

CITY OF _____ SHELBY

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.

TOTAL OUTSTANDING TIF INDEBTEDNESS INCLUDING INTEREST OWED	ACTUAL 2010
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	
TOTAL OUTSTANDING TIF INDEBTEDNESS	0

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.

REBATES OR PAYMENTS TO ENTITIES FROM TAXES FUNDED BY TIF		BUDGET 2012	RE-ESTIMATED 2011	ACTUAL 2010
1	ENTITY NAME Rebates do not include lending institutions such as Banker Trust, etc. those are Debt Service payments			
2				
3				
4				
5				
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12				
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19				
20				
21				
22				

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2012

Fiscal Years

GOVERNMENT ACTIVITIES (A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2012 (J)	RE-ESTIMATED 2011 (K)	ACTUAL 2010 (L)
PUBLIC SAFETY											
Police Department/Crime Prevention	1	20,000							20,000	19,500	17,165
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	48,500							48,500	23,900	17,697
Ambulance	6	15,200							15,200	15,000	77,709
Building Inspections	7	2,000							2,000	2,000	0
Miscellaneous Protective Services	8								0	0	0
Animal Control	9	200							200	200	77
Other Public Safety	10								0	0	800
TOTAL (lines 1 - 10)	11	85,900	0	0			0		85,900	60,600	113,448
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	41,500	58,000						99,500	153,500	163,282
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	30,000							30,000	30,000	0
Traffic Control and Safety	15								0	0	0
Snow Removal	16	7,000							7,000	7,000	11,240
Highway Engineering	17								0	0	0
Street Cleaning	18								0	0	0
Airport	19								0	0	0
Garbage	20	54,000							54,000	54,000	51,563
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	132,500	58,000	0			0		190,500	244,500	226,085
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								0	0	0
Community Mental Health	28								0	0	0
Other Health and Social Services	29								0	0	0
TOTAL (lines 23 - 29)	30	0	0	0			0		0	0	0
CULTURE & RECREATION											
Library Services	31	450							450	450	0
Museum, Band and Theater	32								0	0	0
Parks	33	26,550							26,550	31,050	26,435
Recreation	34	1,000							1,000	1,500	0
Cemetery	35	1,500							1,500	1,500	1,500
Community Center, Zoo, & Marina	36	12,600							12,600	12,600	100
Other Culture and Recreation	37	5,000							5,000	5,100	61,449
TOTAL (lines 31 - 37)	38	47,100	0	0			0		47,100	52,200	89,484

EXPENDITURES SCHEDULE PAGE 2
Fiscal Year Ending 2012

Fiscal Years

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2012	RE-ESTIMATED 2011	ACTUAL 2010
		(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
COMMUNITY & ECONOMIC DEVELOPMENT											
Community Beautification	39								0	0	0
Economic Development	40	10,000		127,205					137,205	8,000	85,899
Housing and Urban Renewal	41								0	17,600	0
Planning & Zoning	42								0	0	0
Other Com & Econ Development	43		40,000						40,000	40,000	0
REBATES & PYMTS from TIF DEBT page	44			0					0	0	0
TOTAL (lines 39 - 44)	45	10,000	40,000	127,205			0		177,205	65,600	85,899
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46	3,700							3,700	3,700	2,745
Clerk, Treasurer, & Finance Adm.	47	50,350							50,350	50,350	16,617
Elections	48	1,000							1,000	1,000	0
Legal Services & City Attorney	49	15,000							15,000	15,000	6,229
City Hall & General Buildings	50	14,000							14,000	13,500	6,667
Tort Liability	51								0	0	0
Other General Government	52								0	0	22,194
TOTAL (lines 46 - 52)	53	84,050	0	0			0		84,050	83,550	54,452
DEBT SERVICE											
Gov Capital Projects	54				84,000				84,000	81,842	85,184
TIF Capital Projects	56								0	0	0
TOTAL CAPITAL PROJECTS	57	0	0	0		0	0		0	0	5,166
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58	359,550	98,000	127,205	84,000	0	0		668,755	588,292	659,718
BUSINESS TYPE ACTIVITIES											
Proprietary: Enterprise & Budgeted ISF											
Water Utility	59							439,600	439,600	216,100	159,191
Sewer Utility	60							50,550	50,550	50,550	37,718
Electric Utility	61							640,200	640,200	611,200	508,922
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							1,130,350	1,130,350	877,850	705,831
TOTAL ALL EXPENDITURES (lines 58+74)	74	359,550	98,000	127,205	84,000	0	0	1,130,350	1,799,105	1,466,142	1,365,549
Regular Transfers Out	75								0	0	0
Internal TIF Loan / Repayment Transfers Out	76								0	0	209,108
Total ALL Transfers Out	77	0	0	0	0	0	0	0	0	0	209,108
Total Expenditures & Fund Transfers Out (lines 75+78)	78	359,550	98,000	127,205	84,000	0	0	1,130,350	1,799,105	1,466,142	1,574,657
Continuing Appropriation	79						0		0	0	0
Ending Fund Balance June 30	80	166,701	449,593	482,734	-165,842	10,003	0	-8,087	935,102	1,337,697	1,628,149

* 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 2012

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2012 (J)	RE-ESTIMATED 2011 (K)	ACTUAL 2010 (L)
REVENUES & OTHER FINANCING SOURCES											
Taxes Levied on Property	1	162,484	0		0	0			162,484	138,840	99,487
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	162,484	0		0	0			162,484	138,840	99,487
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5			127,205					127,205	170,000	283,957
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	666	0		0	0			666	645	0
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	3,855	0
Hotel/Motel Taxes	11		3,855						3,855	45,000	5,418
Other Local Option Taxes *	12		45,000						45,000	0	42,409
Subtotal - Other City Taxes (lines 6 thru 12)	13	666	48,855		0	0			49,521	49,500	47,827
Licenses & Permits	14	2,600							2,600	2,600	2,075
Use of Money & Property	15								0	17,050	8,034
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	48,996
Road Use Taxes	17		58,000						58,000	60,000	64,562
Other State Grants & Reimbursements	18							250,000	250,000	0	0
Local Grants & Reimbursements	19	9,000							9,000	9,000	14,366
Subtotal - Intergovernmental (lines 16 thru 19)	20	9,000	58,000	0	0	0		250,000	317,000	69,000	127,924
Charges for Fees & Service:											
Water Utility	21							140,000	140,000	139,000	123,384
Sewer Utility	22							51,200	51,200	51,200	52,491
Electric Utility	23							485,000	485,000	479,000	520,899
Gas Utility	24								0	0	0
Parking	25								0	0	0
Airport	26								0	0	0
Landfill/Garbage	27	38,000							38,000	36,000	39,664
Hospital	28								0	0	0
Transit	29								0	0	0
Cable TV, Internet & Telephone	30	2,500							2,500	2,500	0
Housing Authority	31								0	0	0
Storm Water Utility	32								0	0	0
Other Fees & Charges for Service	33	11,000							11,000	11,000	30,163
Subtotal - Charges for Service (lines 21 thru 33)	34	51,500	0		0	0	0	676,200	727,700	718,700	766,601
Special Assessments	35	2,000							2,000	2,000	407
Miscellaneous	36	8,000							8,000	8,000	5,357
Other Financing Sources:											
Regular Operating Transfers In	37								0	0	0
Internal TIF Loan Transfers In	38								0	0	209,108
Subtotal ALL Operating Transfers In	39	0	0	0	0	0	0	0	0	0	209,108
Proceeds of Debt (Excluding TIF Internal Borrowing)	40								0	0	0
Proceeds of Capital Asset Sales	41								0	0	3,000
Subtotal-Other Financing Sources (lines 38 thru 40)	42	0	0	0	0	0	0	0	0	0	212,108
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43	236,250	106,855	127,205	0	0	0	926,200	1,396,510	1,175,690	1,553,777
Beginning Fund Balance July 1	44	290,001	440,738	482,734	-81,842	10,003	0	196,063	1,337,697	1,628,149	1,649,029
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	526,251	547,593	609,939	-81,842	10,003	0	1,122,263	2,734,207	2,803,839	3,202,806

CITY OF SHELBY
ADOPTED BUDGET SUMMARY
YEAR ENDED JUNE 30, 2012

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2012 (J)	RE-ESTIMATED 2011 (K)	ACTUAL 2010 (L)
Revenues & Other Financing Sources											
	1	162,484	0		0	0			162,484	138,840	99,487
	2	0	0		0	0			0	0	0
	3	162,484	0		0	0			162,484	138,840	99,487
	4	0	0		0	0			0	0	0
	5			127,205					127,205	170,000	283,957
	6	666	48,855		0	0			49,521	49,500	47,827
	7	2,600	0					0	2,600	2,600	2,075
	8	0	0	0	0	0	0	0	0	17,050	8,034
	9	9,000	58,000	0	0	0		250,000	317,000	69,000	127,924
	10	51,500	0		0	0	0	676,200	727,700	718,700	766,601
	11	2,000	0		0	0		0	2,000	2,000	407
	12	8,000	0		0	0	0	0	8,000	8,000	5,357
	13	236,250	106,855	127,205	0	0	0	926,200	1,396,510	1,175,690	1,341,669
Other Financing Sources:											
	14	0	0	0	0	0	0	0	0	0	209,108
	15	0	0	0	0	0		0	0	0	0
	16	0	0	0	0	0		0	0	0	3,000
	17	236,250	106,855	127,205	0	0	0	926,200	1,396,510	1,175,690	1,553,777
Expenditures & Other Financing Uses											
	18	85,900	0	0			0		85,900	60,600	113,448
	19	132,500	58,000	0			0		190,500	244,500	226,085
	20	0	0	0			0		0	0	0
	21	47,100	0	0			0		47,100	52,200	89,484
	22	10,000	40,000	127,205			0		177,205	65,600	85,899
	23	84,050	0	0			0		84,050	83,550	54,452
	24	0	0	0	84,000		0		84,000	81,842	85,184
	25	0	0	0		0	0		0	0	5,166
	26	359,550	98,000	127,205	84,000	0	0		668,755	588,292	659,718
	27							1,130,350	1,130,350	877,850	705,831
	28	359,550	98,000	127,205	84,000	0	0	1,130,350	1,799,105	1,466,142	1,365,549
	29	0	0	0	0	0	0	0	0	0	209,108
	30	359,550	98,000	127,205	84,000	0	0	1,130,350	1,799,105	1,466,142	1,574,657
	31										
	32	-123,300	8,855	0	-84,000	0	0	-204,150	-402,595	-290,452	-20,880
	33					0		0	0	0	
	34	290,001	440,738	482,734	-81,842	10,003	0	196,063	1,337,697	1,628,149	1,649,029
	35	166,701	449,593	482,734	-165,842	10,003	0	-8,087	935,102	1,337,697	1,628,149

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

Fiscal Year
2012

City Name: SHELBY

Project Name (A)	Amount of Issue (B)	Date certified To County Auditor (C)	Principal Due FY 2012 (D)	Interest Due FY 2012 +(E)	Bond Reg & Other Fees Due FY 2012 +(F)	Total Obligation Due FY 2012 =(G)	Amount Paid by Other Sources or Debt Service Fund Balance -(H)	Amount Paid by Current Year Utility Replacement and Debt Service Taxes =(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

