

62-584

Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2008 - ENDING JUNE 30, 2009

The City of: Barnes City County Name: MAHASKA & POWESHIEK Date Budget Adopted: 04/28/08
(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.

641-644-5169
Telephone Number

Signature

County Auditor Date Stamp

January 1, 2007 Property Valuations

Last Official Census

Regular	2a	With Gas & Electric	2b	Without Gas & Electric	
DEBT SERVICE	3a		3b		
Ag Land	4a				
		2,181,067	2,002,428		

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 17,667	16,220	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 3,815	3,503	52 1.74914
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 21,482	19,723	
384.1	3.00375	Ag Land	26 490	490	63 3.00375
		Total General Fund Tax Levies (25 + 26)	27 21,972	20,213	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 21,972	20,213	72 9.84914

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

Barnes City

		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 2007										
Beginning Fund Balance July 1, 2006 (pg 5, line 134) *	1	132,458				27,144		159,602	7,777	167,379
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	74,483				5,924		80,407	38,471	118,878
Actual Expenditures Except End Bal (pg 12, line 259) *	3	75,290						75,290	33,514	108,804
Ending Fund Balance June 30, 2007 (pg 12, line 261) *	4	131,651	0		0	33,068	0	164,719	12,734	177,453
(2)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Re-Estimated FY 2008										
Beginning Fund Balance	5	131,651	0		0	33,068	0	164,719	12,734	177,453
Re-Est Revenues	6	55,839	11,000	0	0	0	0	66,839	36,500	103,339
Re-Est Expenditures	7	131,425	0	0	0	0	0	131,425	48,000	179,425
Continuing Appropriation	8					0		0	0	0
Ending Fund Balance	9	56,065	11,000	0	0	33,068	0	100,133	1,234	101,367
(3)										
** Budget FY 2009										
Beginning Fund Balance	10	56,065	11,000	0	0	33,068	0	100,133	1,234	101,367
Revenues	11	65,484	11,000	0	0	0	0	76,484	264,255	340,739
Expenditures	12	130,099	0	0	0	0	0	130,099	285,700	415,799
Continuing Appropriation	13					0		0	0	0
Ending Fund Balance	14	-8,550	22,000	0	0	33,068	0	46,518	-20,211	26,307

* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2007

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

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 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 AS OF	ACTUAL 2007
Annual Payments for 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 from 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 2009	RE-ESTIMATED 2008	ACTUAL 2007
ENTITY NAME				
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21	* TOTAL Rebates or Payments to Entities	0	0	0

* The "Total Rebates or Payments" appears on the Expenditures Pages, Re-Est Exp P2 & EXP P 2, under the Community & Econ Development Program

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2009

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 2009 (J)	RE-ESTIMATED 2008 (K)	ACTUAL 2007 (L)
PUBLIC SAFETY											
Police Department/Crime Prevention	1								0	0	0
Jail	2								0	0	0
Emergency Management	3	201							201	175	151
Flood Control	4								0	0	0
Fire Department	5	13,000							13,000	13,000	7,207
Ambulance	6								0	0	0
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8	2,803							2,803	2,750	0
Animal Control	9								0	0	0
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	16,004	0	0			0		16,004	15,925	7,358
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	60,000							60,000	60,000	24,539
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	5,000							5,000	6,500	4,224
Traffic Control and Safety	15								0	0	0
Snow Removal	16	4,500							4,500	4,500	810
Highway Engineering	17								0	0	0
Street Cleaning	18								0	0	0
Airport	19								0	0	0
Garbage	20	18,000							18,000	20,000	15,331
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	87,500	0	0			0		87,500	91,000	44,904
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								0	0	0
Museum, Band and Theater	32								0	0	0
Parks	33	3,000							3,000	3,000	1,625
Recreation	34								0	0	0
Cemetery	35	500							500	500	500
Community Center, Zoo, & Marina	36								0	0	0
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	3,500	0	0			0		3,500	3,500	2,125

EXPENDITURES SCHEDULE PAGE 2
Fiscal Year Ending

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 2009	RE-ESTIMATED 2008	ACTUAL 2007
		(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
COMMUNITY & ECONOMIC DEVELOPMENT											
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
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46	2,980							2,980	2,500	1,961
Clerk, Treasurer, & Finance Adm.	47	2,500							2,500	2,500	1,780
Elections	48								0	0	0
Legal Services & City Attorney	49	3,000							3,000	3,000	1,980
City Hall & General Buildings	50	5,000							5,000	5,000	1,568
Tort Liability	51	4,815							4,815	5,200	3,800
Other General Government	52	4,800							4,800	2,800	4,021
TOTAL (lines 46 - 52)	53	23,095	0	0			0		23,095	21,000	15,110
DEBT SERVICE											
Gov Capital Projects	54								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	130,099	0	0	0	0	0		130,099	131,425	69,497
BUSINESS TYPE ACTIVITIES											
Proprietary: Enterprise & Budgeted ISF											
Water Utility	59							48,000	48,000	48,000	33,514
Sewer Utility	60							40,450	40,450	0	0
Electric Utility	61							0	0	0	0
Gas Utility	62							0	0	0	0
Airport	63							0	0	0	0
Landfill/Garbage	64							0	0	0	0
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							197,250	197,250	0	0
Enterprise TIF CAPITAL PROJECTS	72							0	0	0	0
TOTAL Business Type Expenditures (lines 59 - 73)	73							285,700	285,700	48,000	33,514
TOTAL ALL EXPENDITURES (lines 58+74)	74	130,099	0	0	0	0	0	285,700	415,799	179,425	103,011
Regular Transfers Out	75								0	0	5,793
Internal TIF Loan / Repayment Transfers Out	76								0	0	0
Total ALL Transfers Out	77	0	0	0	0	0	0	0	0	0	5,793
Total Expenditures & Fund Transfers Out (lines 75+78)	78	130,099	0	0	0	0	0	285,700	415,799	179,425	108,804
Continuing Appropriation	79					0		0	0	0	0
Ending Fund Balance June 30	80	-8,550	22,000	0	0	33,068	0	-20,211	26,307	101,367	177,453

* 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

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2009 (J)	RE-ESTIMATED 2008 (K)	ACTUAL 2007 (L)
REVENUES & OTHER FINANCING SOURCES											
Taxes Levied on Property	1	20,213	0		0	0			20,213	18,789	21,837
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	20,213	0		0	0			20,213	18,789	21,837
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	1,759	0		0	0			1,759	1,735	0
Utility franchise tax	7	900							900	0	545
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	15,045							15,045	12,000	15,114
Subtotal - Other City Taxes (lines 6 thru 12)	13	17,704	0		0	0			17,704	13,735	15,659
Licenses & Permits	14	565							565	565	390
Use of Money & Property	15	975							975	250	798
Intergovernmental:											
Federal Grants & Reimbursements	16							197,250	197,250	0	0
Road Use Taxes	17		11,000						11,000	11,000	10,664
Other State Grants & Reimbursements	18								0	0	0
Local Grants & Reimbursements	19	7,668							7,668	6,000	7,668
Subtotal - Intergovernmental (lines 16 thru 19)	20	7,668	11,000	0	0	0		197,250	215,918	17,000	18,332
Charges for Fees & Service:											
Water Utility	21							37,325	37,325	36,500	38,159
Sewer Utility	22							29,680	29,680	0	0
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	18,359							18,359	16,500	17,007
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	18,359	0		0	0	0	67,005	85,364	53,000	55,166
Special Assessments	35								0	0	0
Miscellaneous	36								0	0	903
Other Financing Sources:											
Regular Operating Transfers In	37								0	0	0
Internal TIF Loan Transfers In	38								0	0	5,793
Subtotal ALL Operating Transfers In	39	0	0	0	0	0	0	0	0	0	5,793
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	5,793
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43	65,484	11,000	0	0	0	0	264,255	340,739	103,339	118,878
Beginning Fund Balance July 1	44	56,065	11,000	0	0	33,068	0	1,234	101,367	177,453	167,379
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	121,549	22,000	0	0	33,068	0	265,489	442,106	280,792	286,257

CITY OF

Barnes City

ADOPTED BUDGET SUMMARY

YEAR ENDED JUNE 30, 2009

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2009 (J)	RE-ESTIMATED 2008 (K)	ACTUAL 2007 (L)
Revenues & Other Financing Sources											
Taxes Levied on Property	1	20,213	0		0	0			20,213	18,789	21,837
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	20,213	0		0	0			20,213	18,789	21,837
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	17,704	0		0	0			17,704	13,735	15,659
Licenses & Permits	7	565	0					0	565	565	390
Use of Money and Property	8	975	0	0	0	0	0	0	975	250	798
Intergovernmental	9	7,668	11,000	0	0	0		197,250	215,918	17,000	18,332
Charges for Fees & Service	10	18,359	0		0	0	0	67,005	85,364	53,000	55,166
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	0	0		0	0	0	0	0	0	903
Sub-Total Revenues	13	65,484	11,000	0	0	0	0	264,255	340,739	103,339	113,085
Other Financing Sources:											
Total Transfers In	14	0	0	0	0	0	0	0	0	0	5,793
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
Total Revenues and Other Sources	17	65,484	11,000	0	0	0	0	264,255	340,739	103,339	118,878
Expenditures & Other Financing Uses											
Public Safety	18	16,004	0	0			0		16,004	15,925	7,358
Public Works	19	87,500	0	0			0		87,500	91,000	44,904
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	3,500	0	0			0		3,500	3,500	2,125
Community and Economic Development	22	0	0	0			0		0	0	0
General Government	23	23,095	0	0			0		23,095	21,000	15,110
Debt Service	24	0	0	0	0		0		0	0	0
Capital Projects	25	0	0	0		0	0		0	0	0
Total Government Activities Expenditures	26	130,099	0	0	0	0	0		130,099	131,425	69,497
Business Type Proprietary: Enterprise & ISF	27							285,700	285,700	48,000	33,514
Total Gov & Bus Type Expenditures	28	130,099	0	0	0	0	0	285,700	415,799	179,425	103,011
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	5,793
Total ALL Expenditures/Fund Transfers Out	30	130,099	0	0	0	0	0	285,700	415,799	179,425	108,804
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31	-64,615	11,000	0	0	0	0	-21,445	-75,060	-76,086	10,074
Continuing Appropriation	33					0		0	0	0	
Beginning Fund Balance July 1	34	56,065	11,000	0	0	33,068	0	1,234	101,367	177,453	167,379
Ending Fund Balance June 30	35	-8,550	22,000	0	0	33,068	0	-20,211	26,307	101,367	177,453

