

62-584

Adoption of Budget and Certification of City Taxes

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

The City of: Barnes City County Name: MAHASKA & POWESHIEK Date Budget Adopted: 03/02/09
(Date) xxx/xxxx

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, 2008 Property Valuations		Last Official Census
	Regular	2a <u>2,147,874</u>	2b <u>1,966,036</u>
	DEBT SERVICE	3a _____	3b _____
	Ag Land	4a <u>170,012</u>	_____

Code		Dollar	(A)		(B)		(C)
Sec.	Limit	Purpose	Request with	Utility Replacement	Property Taxes	Levied	Rate
384.1	8.10000	Regular General Levy	5	17,398	15,925	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	3,891	3,562	52	1.81156
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	21,289	19,487		
384.1	3.00375	Ag Land	26	511	511	63	3.00375
Total General Fund Tax Levies (25 + 26)			27	21,800	19,998		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	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	21,800	19,998	72	9.91156

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 2008											
Beginning Fund Balance July 1, 2006 (pg 5, line 134) *	1	86,972	44,679			33,068		164,719	12,734	177,453	
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	80,845	10,962			723		92,530	34,638	127,168	
Actual Expenditures Except End Bal (pg 12, line 259) *	3	61,462	25,196					86,658	33,193	119,851	
Ending Fund Balance June 30, 2007 (pg 12, line 261) *	4	106,355	30,445	0	0	33,791	0	170,591	14,179	184,770	
(2)											
** Re-Estimated FY 2009											
Beginning Fund Balance	5	106,355	30,445	0	0	33,791	0	170,591	14,179	184,770	
Re-Est Revenues	6	65,484	11,000	0	0	0	0	76,484	264,255	340,739	
Re-Est Expenditures	7	132,808	0	0	0	0	0	132,808	285,700	418,508	
Continuing Appropriation	8					0		0	0	0	
Ending Fund Balance	9	39,031	41,445	0	0	33,791	0	114,267	-7,266	107,001	
(3)											
** Budget FY 2010											
Beginning Fund Balance	10	39,031	41,445	0	0	33,791	0	114,267	-7,266	107,001	
Revenues	11	68,984	11,325	0	0	210	0	80,519	267,466	347,985	
Expenditures	12	131,718	0	0	0	0	0	131,718	279,776	411,494	
Continuing Appropriation	13					0		0	0	0	
Ending Fund Balance	14	-23,703	52,770	0	0	34,001	0	63,068	-19,576	43,492	

* 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.

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2010

Fiscal Years

GOVERNMENT ACTIVITIES	GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2010	RE-ESTIMATED 2009	ACTUAL 2008	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
PUBLIC SAFETY											
Police Department/Crime Prevention	1							0	0	0	
Jail	2							0	0	0	
Emergency Management	3	302						302	201	175	
Flood Control	4							0	0	0	
Fire Department	5	13,000						13,000	13,000	12,487	
Ambulance	6							0	0	0	
Building Inspections	7							0	0	0	
Miscellaneous Protective Services	8	2,841						2,841	5,512	2,750	
Animal Control	9							0	0	0	
Other Public Safety	10							0	0	0	
TOTAL (lines 1 - 10)	11	16,143	0	0			0	16,143	18,713	15,412	
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	60,000						60,000	60,000	25,196	
Parking - Meter and Off-Street	13							0	0	0	
Street Lighting	14	5,000						5,000	5,000	4,211	
Traffic Control and Safety	15							0	0	0	
Snow Removal	16	4,500						4,500	4,500	2,501	
Highway Engineering	17							0	0	0	
Street Cleaning	18							0	0	0	
Airport	19							0	0	0	
Garbage	20	18,000						18,000	18,000	15,812	
Other Public Works	21							0	0	0	
TOTAL (lines 12 - 21)	22	87,500	0	0			0	87,500	87,500	47,720	
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	3,200						3,200	3,000	2,820	
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	3,700	0	0			0	3,700	3,500	3,320	

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)
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	2,500							2,500	2,980	2,137
Clerk, Treasurer, & Finance Adm.	47	2,500							2,500	2,500	1,683
Elections	48	1,075							1,075	0	0
Legal Services & City Attorney	49	4,000							4,000	3,000	988
City Hall & General Buildings	50	5,000							5,000	5,000	4,567
Tort Liability	51	4,500							4,500	4,815	3,815
Other General Government	52	4,800							4,800	4,800	6,503
TOTAL (lines 46 - 52)	53	24,375	0	0				0	24,375	23,095	19,693
DEBT SERVICE											
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	0
TOTAL Government Activities Expenditures <i>(lines 11+22+30+38+45+53+54+57)</i>	58	131,718	0	0	0	0	0		131,718	132,808	86,145
BUSINESS TYPE ACTIVITIES											
Proprietary: Enterprise & Budgeted ISF											
Water Utility	59							50,000	50,000	48,000	33,193
Sewer Utility	60							40,150	40,150	40,450	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							189,626	189,626	197,250	0
Enterprise TIF CAPITAL PROJECTS	72							0	0	0	0
TOTAL Business Type Expenditures (lines 59 - 73)	73							279,776	279,776	285,700	33,193
TOTAL ALL EXPENDITURES (lines 58+74)	74	131,718	0	0	0	0	0	279,776	411,494	418,508	119,338
Regular Transfers Out	75								0	0	513
Internal TIF Loan / Repayment Transfers Out	76								0	0	0
Total ALL Transfers Out	77	0	0	0	0	0	0	0	0	0	513
Total Expenditures & Fund Transfers Out (lines 75+78)	78	131,718	0	0	0	0	0	279,776	411,494	418,508	119,851
Continuing Appropriation	79								0	0	
Ending Fund Balance June 30	80	-23,703	52,770	0	0	34,001	0	-19,576	43,492	107,001	184,770

* 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)
REVENUES & OTHER FINANCING SOURCES											
Taxes Levied on Property	1	19,998	0		0	0			19,998	20,213	20,847
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	19,998	0		0	0			19,998	20,213	20,847
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	1,802	0		0	0			1,802	1,759	0
Utility franchise tax	7	1,000							1,000	900	894
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	14,906							14,906	15,045	16,534
Subtotal - Other City Taxes (lines 6 thru 12)	13	17,708	0		0	0			17,708	17,704	17,428
Licenses & Permits	14	565							565	565	740
Use of Money & Property	15	370	325			210		30	935	975	930
Intergovernmental:											
Federal Grants & Reimbursements	16							189,626	189,626	197,250	7,492
Road Use Taxes	17		11,000						11,000	11,000	10,962
Other State Grants & Reimbursements	18								0	0	0
Local Grants & Reimbursements	19	11,740							11,740	7,668	15,938
Subtotal - Intergovernmental (lines 16 thru 19)	20	11,740	11,000	0	0	0		189,626	212,366	215,918	34,392
Charges for Fees & Service:											
Water Utility	21							37,000	37,000	37,325	33,992
Sewer Utility	22							40,810	40,810	29,680	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	18,603							18,603	18,359	17,666
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	18,603	0		0	0	0	77,810	96,413	85,364	51,658
Special Assessments	35								0	0	0
Miscellaneous	36								0	0	660
Other Financing Sources:											
Regular Operating Transfers In	37								0	0	513
Internal TIF Loan Transfers In	38								0	0	0
Subtotal ALL Operating Transfers In	39	0	0	0	0	0	0	0	0	0	513
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	513
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43	68,984	11,325	0	0	210	0	267,466	347,985	340,739	127,168
Beginning Fund Balance July 1	44	39,031	41,445	0	0	33,791	0	-7,266	107,001	184,770	177,453
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	108,015	52,770	0	0	34,001	0	260,200	454,986	525,509	304,621

CITY OF

Barnes City

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)
Revenues & Other Financing Sources											
Taxes Levied on Property	1	19,998	0		0	0			19,998	20,213	20,847
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	19,998	0		0	0			19,998	20,213	20,847
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	17,708	0		0	0			17,708	17,704	17,428
Licenses & Permits	7	565	0					0	565	565	740
Use of Money and Property	8	370	325	0	0	210	0	30	935	975	930
Intergovernmental	9	11,740	11,000	0	0	0		189,626	212,366	215,918	34,392
Charges for Fees & Service	10	18,603	0		0	0	0	77,810	96,413	85,364	51,658
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	0	0		0	0	0	0	0	0	660
Sub-Total Revenues	13	68,984	11,325	0	0	210	0	267,466	347,985	340,739	126,655
Other Financing Sources:											
Total Transfers In	14	0	0	0	0	0	0	0	0	0	513
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	68,984	11,325	0	0	210	0	267,466	347,985	340,739	127,168
Expenditures & Other Financing Uses											
Public Safety	18	16,143	0	0			0		16,143	18,713	15,412
Public Works	19	87,500	0	0			0		87,500	87,500	47,720
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	3,700	0	0			0		3,700	3,500	3,320
Community and Economic Development	22	0	0	0			0		0	0	0
General Government	23	24,375	0	0			0		24,375	23,095	19,693
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	131,718	0	0	0	0	0		131,718	132,808	86,145
Business Type Proprietary: Enterprise & ISF	27							279,776	279,776	285,700	33,193
Total Gov & Bus Type Expenditures	28	131,718	0	0	0	0	0	279,776	411,494	418,508	119,338
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	513
Total ALL Expenditures/Fund Transfers Out	30	131,718	0	0	0	0	0	279,776	411,494	418,508	119,851
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-62,734	11,325	0	0	210	0	-12,310	-63,509	-77,769	7,317
Continuing Appropriation	33					0		0	0	0	
Beginning Fund Balance July 1	34	39,031	41,445	0	0	33,791	0	-7,266	107,001	184,770	177,453
Ending Fund Balance June 30	35	-23,703	52,770	0	0	34,001	0	-19,576	43,492	107,001	184,770

**LONG TERM DEBT SCHEDULE
GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS
PAGE 2**

Fiscal Year

2010

City Name: Barnes City

USE THIS PAGE ONLY AFTER FILLING LINES 1 THRU 30 ABOVE.

	Project Name (A)	Amount of Issue (B)	Date Certified to County Auditor (C)	Principal Due FY 2010 (D)	Interest Due FY 2010 + (E)	Bond Reg/Other Fees Due FY 2010 + (F)	Total Obligation Due FY 2010 = (G)	Paid from Funds OTHER THAN Current Year Property Taxes - (H)	Amount Paid by Current Year Debt Service Levy #NAME?
(31)							0	0	
(32)							0	0	
(33)							0	0	
(34)							0	0	
(35)							0	0	
(36)							0	0	
(37)							0	0	
(38)							0	0	
(39)							0	0	
(40)							0	0	
(41)							0	0	
(42)							0	0	
(43)							0	0	
(44)							0	0	
(45)							0	0	
(46)							0	0	
(47)							0	0	
(48)							0	0	
(49)							0	0	
(50)							0	0	
(51)							0	0	
(52)							0	0	
(53)							0	0	
(54)							0	0	
(55)							0	0	
(56)							0	0	
(57)							0	0	
(58)							0	0	
(59)							0	0	
(60)							0	0	
				0	0	0	0	0	

