

62-584

Adoption of Budget and Certification of City Taxes

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

The City of: Barnes City County Name: MAHASKA & POWESHIEK Date Budget Adopted: 03/05/12
(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.

641-644-5169

Telephone Number

Signature

County Auditor Date Stamp

January 1, 2011 Property Valuations

Last Official Census

	With Gas & Electric	Without Gas & Electric
Regular 2a	2,480,124	2,304,213
DEBT SERVICE 3a		
Ag Land 4a	183,349	

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 20,089	18,664	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 3,635	3,377	52 1.46565
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 23,724	22,041	
384.1	3.00375	Ag Land	26 551	551	63 3.00375
Total General Fund Tax Levies (25 + 26)			27 24,275	22,592	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		
		(A)	(B)		
		SSMID 1	34	0	66 0.00000
		SSMID 2	35	0	67 0.00000
		SSMID 3	36	0	68 0.00000
		SSMID 4	37	0	69 0.00000
		SSMID 5	555	0	565 0.00000
		SSMID 6	556	0	566 0.00000
		SSMID 7	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 24,275	22,592	72 9.56565

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 **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 2011										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	108,257	30,646			35,006		173,909	10,237	184,146
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	74,623	11,307			5,851		91,781	88,657	180,438
Actual Expenditures Except End Bal (pg 12, line 259) *	3	73,751	8,068					81,819	95,724	177,543
Ending Fund Balance June 30 (pg 12, line 261) *	4	109,129	33,885	0	0	40,857	0	183,871	3,170	187,041
(2)										
** Re-Estimated FY 2012										
Beginning Fund Balance	5	109,129	33,885	0	0	40,857	0	183,871	3,170	187,041
Re-Est Revenues	6	69,105	11,453	0	0	163	0	80,721	101,580	182,301
Re-Est Expenditures	7	107,945	0	0	0	0	0	107,945	119,419	227,364
Continuing Appropriation	8					0		0	0	0
Ending Fund Balance	9	70,289	45,338	0	0	41,020	0	156,647	-14,669	141,978
(3)										
** Budget FY 2013										
Beginning Fund Balance	10	70,289	45,338	0	0	41,020	0	156,647	-14,669	141,978
Revenues	11	131,127	11,306	0	0	84	0	142,517	60,982	203,499
Expenditures	12	175,678	0	0	0	0	0	175,678	60,972	236,650
Continuing Appropriation	13					0		0	0	0
Ending Fund Balance	14	25,738	56,644	0	0	41,104	0	123,486	-14,659	108,827

* 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.

CITY OF Barnes City

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 2011
PRINCIPAL 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 Rebate/ments & Other Agreements Paid with TIF Revenues	
TOTAL OUTSTANDING TIF INDEBTEDNESS	

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.

THE DATA BELOW NO LONGER CARRIES TO A "REBATES" LINE OF THE RE-EXP P2 & EXP P2 FORMS

Click to view Help with Rebates

REBATES OR PAYMENTS TO ENTITIES FROM TAXES FUNDED BY TIF		EXP P2	RE-EST EXP P2	
ENTITY NAME (Rebates DO NOT include bonds, SRF, project names, etc. See Help page for definition)		BUDGET 2013	RE-ESTIMATED 2012	ACTUAL 2011
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				
43				
44				
45				
* TOTAL Rebates or Payments to Entities				

* 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 2013

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 2013 (J)	RE-ESTIMATED 2012 (K)	ACTUAL 2011 (L)
PUBLIC SAFETY											
Police Department/Crime Prevention	1								0	0	0
Jail	2								0	0	0
Emergency Management	3								0	302	302
Flood Control	4								0	0	0
Fire Department	5	13,000							13,000	13,000	7,232
Ambulance	6								0	0	0
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8	2,418							2,418	3,143	3,140
Animal Control	9								0	0	0
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	15,418	0	0			0		15,418	16,445	10,674
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	25,000							25,000	35,000	6,739
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	5,000							5,000	5,000	4,208
Traffic Control and Safety	15								0	0	0
Snow Removal	16	5,000							5,000	5,000	2,625
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	18,260							18,260	18,000	15,214
Other Public Works	21	60,000							60,000	0	0
TOTAL (lines 12 - 21)	22	113,260	0	0			0		113,260	63,000	28,786
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	3,200	1,540
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	3,700	2,040

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	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
TOTAL (lines 39 - 44)	44									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	2,500	1,795
Clerk, Treasurer, & Finance Adm.	47		2,500							2,500	2,500	1,777
Elections	48									0	1,300	0
Legal Services & City Attorney	49		4,000							4,000	4,000	15
City Hall & General Buildings	50		5,000							5,000	5,000	1,160
Tort Liability	51		4,500							4,500	4,500	3,515
Other General Government	52		5,000							5,000	5,000	3,241
TOTAL (lines 46 - 52)	53		23,500	0	0			0		23,500	24,800	11,503
DEBT SERVICE	54									0	0	0
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		155,878	0	0	0	0	0		155,878	107,945	53,003
BUSINESS TYPE ACTIVITIES												
Proprietary: Enterprise & Budgeted ISF												
Water Utility	59								59,800	59,800	57,600	58,951
Sewer Utility	60									0	43,800	0
Electric Utility	61									0	0	0
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								1,172	1,172	18,019	36,773
Enterprise TIF CAPITAL PROJECTS	72									0	0	0
TOTAL Business Type Expenditures (lines 59 - 73)	73								60,972	60,972	119,419	95,724
TOTAL ALL EXPENDITURES (lines 58+74)	74		155,878	0	0	0	0	0	60,972	216,850	227,364	148,727
Regular Transfers Out	75									0	0	14,516
Internal TIF Loan / Repayment Transfers Out	76		19,800							19,800	0	14,300
Total ALL Transfers Out	77		19,800	0	0	0	0	0	0	19,800	0	28,816
Total Expenditures & Fund Transfers Out (lines 75+76)	78		175,678	0	0	0	0	0	60,972	236,650	227,364	177,543
Continuing Appropriation	79									0	0	0
Ending Fund Balance June 30	80		25,738	56,644	0	0	41,104	0	-14,659	108,827	141,978	187,041

* 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)	(C) GENERAL	(D) SPECIAL REVENUES	(E) TIF SPECIAL REVENUES	(F) DEBT SERVICE	(G) CAPITAL PROJECTS	(H) PERMANENT	(I) PROPRIETARY	(J) BUDGET 2013	(K) RE-ESTIMATED 2012	(L) ACTUAL 2011
REVENUES & OTHER FINANCING SOURCES											
	1	22,592	0		0	0			22,592	20,968	22,473
	2								0	0	0
	3	22,592	0		0	0			22,592	20,968	22,473
	4								0	0	0
	5								0	0	0
Other City Taxes:											
	6	1,683	0		0	0			1,683	1,746	0
	7	1,290							1,290	1,123	1,289
	8								0	0	0
	9								0	0	0
	10								0	0	0
	11								0	0	0
	12	14,275							14,275	14,296	15,375
	13	17,248	0		0	0			17,248	17,165	16,664
	14	565							565	565	665
	15	120	86			84		10	300	848	296
Intergovernmental:											
	16							1,172	1,172	18,019	36,773
	17		11,220						11,220	11,310	11,221
	18								0	0	0
	19	10,744							10,744	10,906	10,744
	20	10,744	11,220	0	0	0		1,172	23,136	40,235	58,738
Charges for Fees & Service:											
	21							40,000	40,000	39,000	34,831
	22	60,720							60,720	44,520	0
	23								0	0	0
	24								0	0	0
	25								0	0	0
	26								0	0	0
	27	19,138							19,138	19,000	16,791
	28								0	0	0
	29								0	0	0
	30								0	0	0
	31								0	0	0
	32								0	0	0
	33								0	0	0
	34	79,858	0		0	0		40,000	119,858	102,520	51,622
	35								0	0	0
	36								0	0	1,164
Other Financing Sources:											
	37								0	0	14,516
	38							19,800	19,800	0	14,300
	39	0	0	0	0	0		19,800	19,800	0	28,816
	40								0	0	0
	41								0	0	0
	42	0	0	0	0	0		19,800	19,800	0	28,816
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)											
	43	131,127	11,306	0	0	84	0	60,982	203,499	182,301	180,438
	44	70,289	45,338	0	0	41,020	0	-14,669	141,978	187,041	184,146
	45	201,416	56,644	0	0	41,104	0	46,313	345,477	369,342	364,584

CITY OF Barnes City
ADOPTED BUDGET SUMMARY
YEAR ENDED JUNE 30, 2013

Fiscal Years

(A)	(B)	(C) GENERAL	(D) SPECIAL REVENUES	(E) TIF SPECIAL REVENUES	(F) DEBT SERVICE	(G) CAPITAL PROJECTS	(H) PERMANENT	(I) PROPRIETARY	(J) BUDGET 2013	(K) RE-ESTIMATED 2012	(L) ACTUAL 2011
Revenues & Other Financing Sources											
Taxes Levied on Property	1	22,592	0		0	0			22,592	20,968	22,473
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	22,592	0		0	0			22,592	20,968	22,473
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	17,248	0		0	0			17,248	17,165	16,664
Licenses & Permits	7	565	0					0	565	565	665
Use of Money and Property	8	120	86	0	0	84	0	10	300	848	296
Intergovernmental	9	10,744	11,220	0	0	0		1,172	23,136	40,235	58,738
Charges for Fees & Service	10	79,858	0		0	0	0	40,000	119,858	102,520	51,622
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	0	0		0	0	0	0	0	0	1,164
Sub-Total Revenues	13	131,127	11,306	0	0	84	0	41,182	183,699	182,301	151,622
Other Financing Sources:											
Total Transfers In	14	0	0	0	0	0	0	19,800	19,800	0	28,816
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	0
Total Revenues and Other Sources	17	131,127	11,306	0	0	84	0	60,982	203,499	182,301	180,438
Expenditures & Other Financing Uses											
Public Safety	18	15,418	0	0			0		15,418	16,445	10,674
Public Works	19	113,260	0	0			0		113,260	63,000	28,786
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	3,700	0	0			0		3,700	3,700	2,040
Community and Economic Development	22	0	0	0			0		0	0	0
General Government	23	23,500	0	0			0		23,500	24,800	11,503
Debt Service	24	0	0	0	0		0		0	0	0
Capital Projects	25	0	0	0		0			0	0	0
Total Government Activities Expenditures	26	155,878	0	0	0	0	0		155,878	107,945	53,003
Business Type Proprietary: Enterprise & ISF	27							60,972	60,972	119,419	95,724
Total Gov & Bus Type Expenditures	28	155,878	0	0	0	0	0	60,972	216,850	227,364	148,727
Total Transfers Out	29	19,800	0	0	0	0	0	0	19,800	0	28,816
Total ALL Expenditures/Fund Transfers Out	30	175,678	0	0	0	0	0	60,972	236,650	227,364	177,543
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31	-44,551	11,306	0	0	84	0	10	-33,151	-45,063	2,895
Continuing Appropriation	33							0	0	0	
Beginning Fund Balance July 1	34	70,289	45,338	0	0	41,020	0	-14,669	141,978	187,041	184,146
Ending Fund Balance June 30	35	25,738	56,644	0	0	41,104	0	-14,659	108,827	141,978	187,041

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

City Name: Barnes City

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

RECEIVED

JUN 06 2013

62-584

IOWA DEPT. OF MANAGEMENT

CITY BUDGET AMENDMENT AND CERTIFICATION RESOLUTION

To the Auditor of Barnes City in said County/Countries met on June 3, 2013

The City Council of Barnes City at the place and hour set in the notice, a copy of which accompanies this certificate and is certified as to publication. Upon taking up the proposed amendment, it was considered and taxpayers were heard for and against the amendment.

The Council, after hearing all taxpayers wishing to be heard and considering the statements made by them, gave final consideration to the proposed amendment(s) to the budget and modifications proposed at the hearing, if any. thereupon, the following resolution was introduced.

A RESOLUTION AMENDING THE CURRENT BUDGET FOR THE FISCAL YEAR ENDING JUNE 30, 2013 (AS AMENDED LAST ON May 23, 2013)

Be it Resolved by the Council of the City of Barnes City

Section 1. Following notice published and the public hearing held, June 3, 2013 the current budget (as previously amended) is amended as set out herein and in the detail by fund type and activity that supports this resolution which was considered at that hearing.

2013 JUN 5 AM 9:39

FILED

SUSAN L. BROWN COUNTY AUDITOR

RESOLUTION No. 2013-2

Table with 4 columns: Description, Total Budget as certified or last amended, Current Amendment, Total Budget after Current Amendment. Rows include Revenues & Other Financing Sources, Expenditures & Other Financing Uses, and various departmental categories.

Passed this 3rd (day)

June, 2013 (Month/Year)

day of

Signature of Mayor

Signature of City Clerk/Finance Officer

City Clerk/Finance Officer

Signature Mayor