

82-772

Adoption of Budget and Certification of City Taxes

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

The City of: Buffalo County Name: SCOTT Date Budget Adopted: 03/09/09
(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.

563-381-2226
Telephone Number

Signature

County Auditor Date Stamp		January 1, 2008 Property Valuations		Last Official Census
		With Gas & Electric	Without Gas & Electric	
Regular	2a	70,303,398	69,771,563	1,381
DEBT SERVICE	3a	70,303,398	69,771,563	
Ag Land	4a	1,286,185		

Code		Dollar	(A)		(B)	(C)			
Sec.	Limit	Purpose	Request with	Utility Replacement	Property Taxes	Levied	Rate		
384.1	8.10000	Regular General Levy	5	569,458	565,150	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	569,458	565,150				
384.1	3.00375	Ag Land	26	3,863	3,863	63	3.00375		
Total General Fund Tax Levies (25 + 26)			27	573,321	569,013		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	5,363	40	5,322	70	0.07628
384.7	0.67500	Capital Projects (Capital Improv. Reserve)		41		41	0	71	0.00000
Total Property Taxes (27+39+40+41)			42	578,684	574,335	72	8.17628		

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

Buffalo

		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	790,084	459,868		17,537		45,230	1,312,719	-511,210	801,509
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	1,043,912	315,267		26,982		1,250	1,387,411	667,181	2,054,592
Actual Expenditures Except End Bal (pg 12, line 259) *	3	1,316,014	7,275		56,883		0	1,380,172	660,359	2,040,531
Ending Fund Balance June 30, 2007 (pg 12, line 261) *	4	517,982	767,860	0	-12,364	0	46,480	1,319,958	-504,388	815,570
(2) ** Re-Estimated FY 2009		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
Beginning Fund Balance	5	517,982	767,860	0	-12,364	0	46,480	1,319,958	-504,388	815,570
Re-Est Revenues	6	919,900	320,000	0	55,363	0	1,000	1,296,263	637,088	1,933,351
Re-Est Expenditures	7	970,325	200,000	0	55,363	0	0	1,225,688	706,302	1,931,990
Continuing Appropriation	8					0		0	0	0
Ending Fund Balance	9	467,557	887,860	0	-12,364	0	47,480	1,390,533	-573,602	816,931
(3) ** Budget FY 2010										
Beginning Fund Balance	10	467,557	887,860	0	-12,364	0	47,480	1,390,533	-573,602	816,931
Revenues	11	746,749	300,422	0	28,110	0	1,500	1,076,781	707,350	1,784,131
Expenditures	12	1,009,897	0	0	56,483	0	0	1,066,380	694,608	1,760,988
Continuing Appropriation	13					0		0	0	0
Ending Fund Balance	14	204,409	1,188,282	0	-40,737	0	48,980	1,400,934	-560,860	840,074

* 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 (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)
PUBLIC SAFETY											
Police Department/Crime Prevention	1	291,175							291,175	275,220	246,349
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	56,150							56,150	69,500	178,015
Ambulance	6	2,500							2,500	2,500	2,500
Building Inspections	7	12,000							12,000	13,000	11,550
Miscellaneous Protective Services	8								0	0	0
Animal Control	9								0	0	0
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	361,825	0	0			0		361,825	360,220	438,414
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	331,972	0						331,972	472,181	283,850
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	400							400	500	442
Traffic Control and Safety	15								0	0	0
Snow Removal	16	13,300							13,300	11,700	12,675
Highway Engineering	17								0	0	0
Street Cleaning	18								0	0	0
Airport	19								0	0	0
Garbage	20	60,000							60,000	51,000	48,160
Other Public Works	21	1,000							1,000	0	959
TOTAL (lines 12 - 21)	22	406,672	0	0			0		406,672	535,381	346,086
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	46,129							46,129	43,527	42,876
Museum, Band and Theater	32	1,300							1,300	1,000	1,106
Parks	33	37,637							37,637	49,069	29,575
Recreation	34								0	0	0
Cemetery	35	16,700							16,700	16,350	19,402
Community Center, Zoo, & Marina	36	35,600							35,600	61,800	69,690
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	137,366	0	0			0		137,366	171,746	162,649

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	6,998							6,998	6,997	5,038
Clerk, Treasurer, & Finance Adm.	47	66,906							66,906	65,981	77,879
Elections	48	6,000							6,000	0	3,772
Legal Services & City Attorney	49	11,000							11,000	13,000	10,310
City Hall & General Buildings	50	13,130							13,130	17,000	23,531
Tort Liability	51								0	0	0
Other General Government	52								0	0	0
TOTAL (lines 46 - 52)	53	104,034	0	0				0	104,034	102,978	120,530
DEBT SERVICE											
Gov Capital Projects	54				56,483				56,483	55,363	56,883
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 (lines 11+22+30+38+45+53+54+57)	58	1,009,897	0	0	56,483	0	0		1,066,380	1,225,688	1,124,562
BUSINESS TYPE ACTIVITIES											
Proprietary: Enterprise & Budgeted ISF											
Water Utility	59							109,619	109,619	118,341	136,888
Sewer Utility	60							169,847	169,847	149,734	141,944
Electric Utility	61							413,142	413,142	436,089	378,894
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							2,000	2,000	2,138	2,633
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							694,608	694,608	706,302	660,359
TOTAL ALL EXPENDITURES (lines 58+74)	74	1,009,897	0	0	56,483	0	0	694,608	1,760,988	1,931,990	1,784,921
Regular Transfers Out	75		0						0	0	255,610
Internal TIF Loan / Repayment Transfers Out	76								0	0	0
Total ALL Transfers Out	77	0	0	0	0	0	0	0	0	0	255,610
Total Expenditures & Fund Transfers Out (lines 75+78)	78	1,009,897	0	0	56,483	0	0	694,608	1,760,988	1,931,990	2,040,531
Continuing Appropriation	79								0	0	
Ending Fund Balance June 30	80	204,409	1,188,282	0	-40,737	0	48,980	-560,860	840,074	816,931	815,570

* 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	569,013	0		5,322	0			574,335	556,455	522,049
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	569,013	0		5,322	0			574,335	556,455	522,049
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	4,308	0		41	0			4,349	4,136	3,859
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	0	0
Hotel/Motel Taxes	11								0	0	0
Other Local Option Taxes *	12		184,418						184,418	200,000	202,093
Subtotal - Other City Taxes (lines 6 thru 12)	13	4,308	184,418		41	0			188,767	204,136	205,952
Licenses & Permits	14	16,825							16,825	16,925	16,641
Use of Money & Property	15	62,850						16,800	79,650	91,988	94,940
Intergovernmental:											
Federal Grants & Reimbursements	16	0							0	0	0
Road Use Taxes	17		116,004						116,004	120,000	113,174
Other State Grants & Reimbursements	18	0							0	0	59
Local Grants & Reimbursements	19	16,500							16,500	16,500	15,783
Subtotal - Intergovernmental (lines 16 thru 19)	20	16,500	116,004	0	0	0		0	132,504	136,500	129,016
Charges for Fees & Service:											
Water Utility	21							82,000	82,000	69,000	81,777
Sewer Utility	22							130,000	130,000	129,000	125,493
Electric Utility	23							472,000	472,000	415,000	435,599
Gas Utility	24								0	0	0
Parking	25								0	0	0
Airport	26								0	0	0
Landfill/Garbage	27								0	0	0
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							6,550	6,550	7,250	6,530
Other Fees & Charges for Service	33	19,000					1,500		20,500	22,430	20,721
Subtotal - Charges for Service (lines 21 thru 33)	34	19,000	0		0	0	1,500	690,550	711,050	642,680	670,120
Special Assessments	35								0	0	0
Miscellaneous	36	58,253			22,747		0		81,000	284,667	160,264
Other Financing Sources:											
Regular Operating Transfers In	37								0	0	255,610
Internal TIF Loan Transfers In	38								0	0	0
Subtotal ALL Operating Transfers In	39	0	0	0	0	0	0	0	0	0	255,610
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	255,610
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43	746,749	300,422	0	28,110	0	1,500	707,350	1,784,131	1,933,351	2,054,592
Beginning Fund Balance July 1	44	467,557	887,860	0	-12,364	0	47,480	-573,602	816,931	815,570	801,509
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	1,214,306	1,188,282	0	15,746	0	48,980	133,748	2,601,062	2,748,921	2,856,101

CITY OF Buffalo
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	569,013	0		5,322	0			574,335	556,455	522,049
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	569,013	0		5,322	0			574,335	556,455	522,049
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	4,308	184,418		41	0			188,767	204,136	205,952
Licenses & Permits	7	16,825	0					0	16,825	16,925	16,641
Use of Money and Property	8	62,850	0	0	0	0	0	16,800	79,650	91,988	94,940
Intergovernmental	9	16,500	116,004	0	0	0		0	132,504	136,500	129,016
Charges for Fees & Service	10	19,000	0		0	0	1,500	690,550	711,050	642,680	670,120
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	58,253	0		22,747	0		0	81,000	284,667	160,264
Sub-Total Revenues	13	746,749	300,422	0	28,110	0	1,500	707,350	1,784,131	1,933,351	1,798,982
Other Financing Sources:											
Total Transfers In	14	0	0	0	0	0	0	0	0	0	255,610
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	746,749	300,422	0	28,110	0	1,500	707,350	1,784,131	1,933,351	2,054,592
Expenditures & Other Financing Uses											
Public Safety	18	361,825	0	0			0		361,825	360,220	438,414
Public Works	19	406,672	0	0			0		406,672	535,381	346,086
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	137,366	0	0			0		137,366	171,746	162,649
Community and Economic Development	22	0	0	0			0		0	0	0
General Government	23	104,034	0	0			0		104,034	102,978	120,530
Debt Service	24	0	0	0	56,483		0		56,483	55,363	56,883
Capital Projects	25	0	0	0		0	0		0	0	0
Total Government Activities Expenditures	26	1,009,897	0	0	56,483	0	0	0	1,066,380	1,225,688	1,124,562
Business Type Proprietary: Enterprise & ISF	27							694,608	694,608	706,302	660,359
Total Gov & Bus Type Expenditures	28	1,009,897	0	0	56,483	0	0	694,608	1,760,988	1,931,990	1,784,921
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	255,610
Total ALL Expenditures/Fund Transfers Out	30	1,009,897	0	0	56,483	0	0	694,608	1,760,988	1,931,990	2,040,531
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-263,148	300,422	0	-28,373	0	1,500	12,742	23,143	1,361	14,061
Continuing Appropriation	33					0		0	0	0	
Beginning Fund Balance July 1	34	467,557	887,860	0	-12,364	0	47,480	-573,602	816,931	815,570	801,509
Ending Fund Balance June 30	35	204,409	1,188,282	0	-40,737	0	48,980	-560,860	840,074	816,931	815,570

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

City Name: Buffalo

Fiscal Year
2010

	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)	Amount Paid by Other Sources or Debt Service Fund Balance -(H)	Amount Paid by Current Year Utility Replacement and Debt Service Taxes =(I)
(1)	Water Bonds	450,000	October 96	40,000	14,963	400	55,363	50,000	5,363
(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			40,000	14,963	400	55,363	50,000	5,363

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

Fiscal Year

2010

City Name: Buffalo

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	
				40,000	14,963	400	55,363	50,000	5,363

