

# 57-544

## Adoption of Budget and Certification of City Taxes

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

The City of: Fairfax County Name: LINN Date Budget Adopted: March 10, 2009  
(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.

319-310-5660  
Telephone Number

Signature

County Auditor Date Stamp	<b>January 1, 2008 Property Valuations</b>		Last Official Census
	With Gas & Electric	Without Gas & Electric	1,662
	Regular 2a	48,498,586 2b	
	<b>DEBT SERVICE</b> 3a	<b>67,967,447</b> 3b	
	Ag Land 4a	543,923	

Code		Dollar	Purpose	(A) Request with		(B) Property Taxes		(C)	
Sec.	Limit	Utility Replacement		Levied	Rate				
384.1	8.10000	Regular General Levy	5	392,839	377,152	43	8.10000		
<b>(384) Non-Voted Other Permissible Levies</b>									
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	9,200	8,833	52	0.18970		
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462		0	465	0.00000		
<b>(384) Voted Other Permissible Levies</b>									
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		
<b>Total General Fund Regular Levies (5 thru 24)</b>			25	402,039	385,985				
384.1	3.00375	Ag Land	26	1,634	1,634	63	3.00375		
<b>Total General Fund Tax Levies (25 + 26)</b>			27	403,673	387,619			Do Not Add	
<b>Special Revenue Levies</b>									
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	13,011	12,491		0.26828		
	Amt Nec	Other Employee Benefits	31	7,510	7,210		0.15485		
<b>Total Employee Benefit Levies (29,30,31)</b>			32	20,521	19,702	65	0.42313		
<b>Sub Total Special Revenue Levies (28+32)</b>			33	20,521	19,702				
<b>Valuation</b>									
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		
<b>Total SSMID (34 thru 37)</b>			38	0	0			Do Not Add	
<b>Total Special Revenue Levies (33+38)</b>			39	20,521	19,702				
384.4	Amt Nec	Debt Service Levy	76.10(6)	40	0	40	0	70	0.00000
384.7	0.67500	Capital Projects (Capital Improv. Reserve)		41		41	0	71	0.00000
<b>Total Property Taxes (27+39+40+41)</b>			42	424,194	407,321	72	8.71283		

**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

**Fairfax**

		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)
<b>(1)</b> <b>*Annual Report FY 2008</b>										
Beginning Fund Balance July 1, 2006 (pg 5, line 134) *	1	616,581	72,265	92,824		15,222		796,892	405,681	1,202,573
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	590,013	142,388	572,680	1,646,738			2,951,819	2,274,583	5,226,402
Actual Expenditures Except End Bal (pg 12, line 259) *	3	700,354	158,288	554,178	1,646,738	15,222		3,074,780	2,286,339	5,361,119
Ending Fund Balance June 30, 2007 (pg 12, line 261) *	4	506,240	56,365	111,326	0	0	0	673,931	393,925	1,067,856
<b>(2)</b> <b>** Re-Estimated FY 2009</b>		<b>General</b>	<b>Spec Rev</b>	<b>TIF Special Rev</b>	<b>Debt Serv</b>	<b>Capt Proj</b>	<b>Permanent</b>	<b>Tot Govt</b>	<b>Proprietary</b>	<b>Grand Total</b>
Beginning Fund Balance	5	506,240	56,365	111,326	0	0	0	673,931	393,925	1,067,856
Re-Est Revenues	6	781,110	163,979	560,000	597,620	0	0	2,102,709	496,020	2,598,729
Re-Est Expenditures	7	933,385	163,979	545,908	597,620	0	0	2,240,892	555,679	2,796,571
Continuing Appropriation	8					0		0	0	0
Ending Fund Balance	9	353,965	56,365	125,418	0	0	0	535,748	334,266	870,014
<b>(3)</b> <b>** Budget FY 2010</b>										
Beginning Fund Balance	10	353,965	56,365	125,418	0	0	0	535,748	334,266	870,014
Revenues	11	633,574	169,270	580,000	620,738	0	0	2,003,582	541,400	2,544,982
Expenditures	12	930,983	178,749	575,138	648,716	0	0	2,333,586	654,398	2,987,984
Continuing Appropriation	13					0		0	0	0
Ending Fund Balance	14	56,556	46,886	130,280	-27,978	0	0	205,744	221,268	427,012

\* 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)
<b>PUBLIC SAFETY</b>											
Police Department/Crime Prevention	1	23,400							23,400	22,464	21,528
Jail	2	450							450	0	0
Emergency Management	3								0	450	425
Flood Control	4								0	0	0
Fire Department	5	145,696							145,696	139,913	73,529
Ambulance	6								0	0	0
Building Inspections	7	18,300							18,300	17,688	13,244
Miscellaneous Protective Services	8								0	0	0
Animal Control	9	100							100	100	0
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	187,946	0	0			0		187,946	180,615	108,726
<b>PUBLIC WORKS</b>											
Roads, Bridges, & Sidewalks	12	160,400	149,749						310,149	349,870	295,290
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		19,000						19,000	18,000	16,191
Traffic Control and Safety	15								0	0	0
Snow Removal	16	3,000	10,000						13,000	7,000	17,460
Highway Engineering	17								0	0	0
Street Cleaning	18								0	0	0
Airport	19								0	0	0
Garbage	20								0	0	0
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	163,400	178,749	0			0		342,149	374,870	328,941
<b>HEALTH &amp; SOCIAL SERVICES</b>											
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
<b>CULTURE &amp; RECREATION</b>											
Library Services	31	116,017							116,017	103,857	73,142
Museum, Band and Theater	32								0	0	0
Parks	33	135,450							135,450	148,154	65,909
Recreation	34								0	0	0
Cemetery	35	400							400	400	400
Community Center, Zoo, & Marina	36								0	0	0
Other Culture and Recreation	37	470							470	870	870
TOTAL (lines 31 - 37)	38	252,337	0	0			0		252,337	253,281	140,321

EXPENDITURES SCHEDULE PAGE 2
Fiscal Year Ending 2010

Fiscal Years

Table with columns: (A) Description, (B) Line Number, (C) GENERAL, (D) SPECIAL REVENUES, (E) TIF SPECIAL REVENUES, (F) DEBT SERVICE, (G) CAPITAL PROJECTS, (H) PERMANENT, (I) PROPRIETARY, (J) BUDGET 2010, (K) RE-ESTIMATED 2009, (L) ACTUAL 2008. Rows include categories like COMMUNITY & ECONOMIC DEVELOPMENT, GENERAL GOVERNMENT, DEBT SERVICE, CAPITAL PROJECTS, BUSINESS TYPE ACTIVITIES, and ending with Ending Fund Balance June 30.

\* 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)
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>											
Taxes Levied on Property	1	387,619	19,702		0	0			407,321	351,924	258,720
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	387,619	19,702		0	0			407,321	351,924	258,720
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5			580,000					580,000	560,000	572,680
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	16,054	819		0	0			16,873	32,422	32,029
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								0	0	0
Subtotal - Other City Taxes (lines 6 thru 12)	13	16,054	819		0	0			16,873	32,422	32,029
Licenses & Permits	14	25,000							25,000	32,000	35,845
Use of Money & Property	15	16,000						9,700	25,700	16,300	32,917
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		148,749						148,749	141,602	142,388
Other State Grants & Reimbursements	18	2,354							2,354	2,800	14,065
Local Grants & Reimbursements	19	145,047							145,047	120,430	122,246
Subtotal - Intergovernmental (lines 16 thru 19)	20	147,401	148,749	0	0	0		0	296,150	264,832	278,699
Charges for Fees & Service:											
Water Utility	21							163,200	163,200	170,800	159,513
Sewer Utility	22							244,300	244,300	237,840	200,267
Electric Utility	23								0	0	0
Gas Utility	24								0	0	0
Parking	25								0	0	0
Airport	26								0	0	0
Landfill/Garbage	27							124,200	124,200	83,080	79,652
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	6,500							6,500	4,100	6,271
Subtotal - Charges for Service (lines 21 thru 33)	34	6,500	0		0	0	0	531,700	538,200	495,820	445,703
Special Assessments	35								0	0	0
Miscellaneous	36	35,000							35,000	225,434	36,800
Other Financing Sources:											
Regular Operating Transfers In	37				45,600				45,600	74,089	1,778,934
Internal TIF Loan Transfers In	38				575,138				575,138	545,908	0
Subtotal ALL Operating Transfers In	39	0	0	0	620,738	0	0	0	620,738	619,997	1,778,934
Proceeds of Debt (Excluding TIF Internal Borrowing)	40								0	0	1,754,075
Proceeds of Capital Asset Sales	41								0	0	0
Subtotal-Other Financing Sources (lines 38 thru 40)	42	0	0	0	620,738	0	0	0	620,738	619,997	3,533,009
<b>Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, &amp; 41)</b>	43	<b>633,574</b>	<b>169,270</b>	<b>580,000</b>	<b>620,738</b>	<b>0</b>	<b>0</b>	<b>541,400</b>	<b>2,544,982</b>	<b>2,598,729</b>	<b>5,226,402</b>
Beginning Fund Balance July 1	44	353,965	56,365	125,418	0	0	0	334,266	870,014	1,067,856	1,202,573
<b>TOTAL REVENUES &amp; BEGIN BALANCE (lines 42-43)</b>	45	<b>987,539</b>	<b>225,635</b>	<b>705,418</b>	<b>620,738</b>	<b>0</b>	<b>0</b>	<b>875,666</b>	<b>3,414,996</b>	<b>3,666,585</b>	<b>6,428,975</b>

CITY OF

Fairfax

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)
<b>Revenues &amp; Other Financing Sources</b>											
Taxes Levied on Property	1	387,619	19,702		0	0			407,321	351,924	258,720
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	387,619	19,702		0	0			407,321	351,924	258,720
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			580,000					580,000	560,000	572,680
Other City Taxes	6	16,054	819		0	0			16,873	32,422	32,029
Licenses & Permits	7	25,000	0					0	25,000	32,000	35,845
Use of Money and Property	8	16,000	0	0	0	0	0	9,700	25,700	16,300	32,917
Intergovernmental	9	147,401	148,749	0	0	0		0	296,150	264,832	278,699
Charges for Fees & Service	10	6,500	0		0	0	0	531,700	538,200	495,820	445,703
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	35,000	0		0	0	0	0	35,000	225,434	36,800
Sub-Total Revenues	13	633,574	169,270	580,000	0	0	0	541,400	1,924,244	1,978,732	1,693,393
<b>Other Financing Sources:</b>											
Total Transfers In	14	0	0	0	620,738	0	0	0	620,738	619,997	1,778,934
Proceeds of Debt	15	0	0	0	0	0		0	0	0	1,754,075
Proceeds of Capital Asset Sales	16	0	0	0	0	0	0	0	0	0	0
Total Revenues and Other Sources	17	633,574	169,270	580,000	620,738	0	0	541,400	2,544,982	2,598,729	5,226,402
<b>Expenditures &amp; Other Financing Uses</b>											
Public Safety	18	187,946	0	0			0		187,946	180,615	108,726
Public Works	19	163,400	178,749	0			0		342,149	374,870	328,941
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	252,337	0	0			0		252,337	253,281	140,321
Community and Economic Development	22	26,100	0	0			0		26,100	5,000	15,043
General Government	23	255,600	0	0			0		255,600	219,571	167,781
Debt Service	24	0	0	0	648,716		0		648,716	597,620	1,646,738
Capital Projects	25	0	0	0		0	0		0	0	0
Total Government Activities Expenditures	26	885,383	178,749	0	648,716	0	0		1,712,848	1,630,957	2,407,550
Business Type Proprietary: Enterprise & ISF	27							654,398	654,398	545,617	1,174,635
Total Gov & Bus Type Expenditures	28	885,383	178,749	0	648,716	0	0	654,398	2,367,246	2,176,574	3,582,185
Total Transfers Out	29	45,600	0	575,138	0	0	0	0	620,738	619,997	1,778,934
Total ALL Expenditures/Fund Transfers Out	30	930,983	178,749	575,138	648,716	0	0	654,398	2,987,984	2,796,571	5,361,119
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-297,409	-9,479	4,862	-27,978	0	0	-112,998	-443,002	-197,842	-134,717
Continuing Appropriation	33					0		0	0	0	
Beginning Fund Balance July 1	34	353,965	56,365	125,418	0	0	0	334,266	870,014	1,067,856	1,202,573
Ending Fund Balance June 30	35	56,556	46,886	130,280	-27,978	0	0	221,268	427,012	870,014	1,067,856

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

Fiscal Year  
2010

City Name: Fairfax

	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)	GO Corporate Purpose Refunding Notes - Series 2008A	295,000	3/1/2008	35,000	7,720		42,720	42,720	0
(2)	GO Corporate Purpose Refunding Notes - Series 2008B	780,000	4/1/2008	90,000	22,845		112,845	112,845	0
(3)	GO Corporate Purpose Notes	465,000	3/1/2003	50,000	7,000		57,000	57,000	0
(4)	GO Corporate Purpose Notes - Wastewater Improvements	700,000	12/1/2004	40,000	21,773		61,773	61,773	0
(5)	GO Corporate Purpose Notes - Sanitary Sewer Improvements	650,000	10/13/2005	75,000	17,475		92,475	92,475	0
(6)	GO Corporate Purpose Notes	800,000	10/11/2006	205,000	15,875		220,875	220,875	0
(7)	GO Corporate Purpose Notes - Series 2008A	265,000	3/1/08	25,000	8,050		33,050	33,050	0
(8)	Sewer Revenue Bonds - Wastewater Treatment Facility	2,400,000	N/A	5,000	71,700	5,975	82,675	82,675	0
(9)	GO Corporate Purpose Notes - Series 2009	790,000	03/11/2009		33,357		33,357	33,357	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
	<b>TOTALS</b>			525,000	205,795	5,975	736,770	736,770	0

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

Fiscal Year

2010

City Name: Fairfax

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	
				525,000	205,795	5,975	736,770	736,770	0

