

# 49-449

## Adoption of Budget and Certification of City Taxes

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

The City of: Baldwin County Name: JACKSON Date Budget Adopted: 03/04/08  
(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.

County Auditor Date Stamp	Telephone Number _____ Signature _____ <b>January 1, 2007 Property Valuations</b>	Last Official Census
	With Gas & Electric      Without Gas & Electric	
	Regular      2a <u>1,830,707</u> 2b <u>1,760,194</u>	
	DEBT SERVICE      3a _____      3b _____	
	Ag Land      4a <u>135,872</u>	

Code		Dollar	Purpose	(A)	(B)	(C)		
Sec.	Limit			Request with Utility Replacement	Property Taxes Levied	Rate		
384.1	8.10000		Regular General levy	5	14,829	14,258	43	8.10000
<b>(384) Non-Voted Other Permissible Levies</b>								
12(8)	0.67500		Contract for use of Bridge	6	0	0	44	0.00000
12(10)	0.95000		Opr & Maint publicly owned Transit	7	0	0	45	0.00000
12(11)	Amt Nec		Rent, Ins. Maint of Civic Center	8	0	0	46	0.00000
12(12)	0.13500		Opr & Maint of City owned Civic Center	9	0	0	47	0.00000
12(13)	0.06750		Planning a Sanitary Disposal Project	10	0	0	48	0.00000
12(14)	0.27000		Aviation Authority (under sec.330A.15)	11	0	0	49	0.00000
12(15)	Amt Nec		Joint city-county building lease	12	0	0	50	0.00000
12(16)	0.06750		Levee Impr. fund in special charter city	13	0	0	51	0.00000
12(18)	Amt Nec		Liability, property & self insurance costs	14	470	452	52	0.25673
12(22)	Amt Nec		Support of a Local Emerg.Mgmt.Comm.	462	0	0	465	0.00000
<b>(384) Voted Other Permissible Levies</b>								
12(1)	0.13500		Instrumental/Vocal Music Groups	15	0	0	53	0.00000
12(2)	0.81000		Memorial Building	16	0	0	54	0.00000
12(3)	0.13500		Symphony Orchestra	17	0	0	55	0.00000
12(4)	0.27000		Cultural & Scientific Facilities	18	0	0	56	0.00000
12(5)	As Voted		County Bridge	19	0	0	57	0.00000
12(6)	1.35000		Missi or Missouri River Bridge Const.	20	0	0	58	0.00000
12(9)	0.03375		Aid to a Transit Company	21	0	0	59	0.00000
12(17)	0.20500		Maintain Institution received by gift/devise	22	0	0	60	0.00000
12(19)	1.00000		City Emergency Medical District	463	0	0	466	0.00000
12(21)	0.27000		Support Public Library	23	0	0	61	0.00000
28E.22	1.50000		Unified Law Enforcement	24	0	0	62	0.00000
<b>Total General Fund Regular Levies (5 thru 24)</b>				25	15,299	14,710		
384.1	3.00375		Ag Land	26	408	408	63	3.00375
<b>Total General Fund Tax Levies (25 + 26)</b>				27	15,707	15,118		Do Not Add
<b>Special Revenue Levies</b>								
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		0.00000
	Amt Nec		FICA & IPERS (if general fund at levy limit)	30	0	0		0.00000
	Amt Nec		Other Employee Benefits	31	0	0		0.00000
<b>Total Employee Benefit Levies (29,30,31)</b>				32	0	0	65	0.00000
<b>Sub Total Special Revenue Levies (28+32)</b>				33	0	0		
<b>Valuation</b>								
386	As Req		With Gas & Elec					
			Without Gas & Elec					
	SSMID 1 (A)		(B)	34	0	0	66	0.00000
	SSMID 2 (A)		(B)	35	0	0	67	0.00000
	SSMID 3 (A)		(B)	36	0	0	68	0.00000
	SSMID 4 (A)		(B)	35a	0	0	69	0.00000
	SSMID 5 (A)		(B)	36a	0	0	565	0.00000
	SSMID 6 (A)		(B)	37	0	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	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	0	71	0.00000
<b>Total Property Taxes (27+39+40+41)</b>				42	15,707	15,118	72	8.35673

**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.

Fund Balance Worksheet for City of

**Baldwin**

		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 2007</b>										
Beginning Fund Balance July 1, 2006 (pg 5, line 134) *	1	41,351						41,351	48,788	90,139
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	40,200						40,200	60,144	100,344
Actual Expenditures Except End Bal (pg 12, line 259) *	3	40,638						40,638	58,824	99,462
Ending Fund Balance June 30, 2007 (pg 12, line 261) *	4	40,913	0		0	0	0	40,913	50,108	91,021
<b>(2)</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>
<b>** Re-Estimated FY 2008</b>										
Beginning Fund Balance	5	40,913	0		0	0	0	40,913	50,108	91,021
Re-Est Revenues	6	26,427	20,498	0	0	0	0	46,925	37,544	84,469
Re-Est Expenditures	7	36,389	10,606	0	0	0	0	46,995	34,851	81,846
Continuing Appropriation	8					0		0	0	0
Ending Fund Balance	9	30,951	9,892	0	0	0	0	40,843	52,801	93,644
<b>(3)</b>										
<b>** Budget FY 2009</b>										
Beginning Fund Balance	10	30,951	9,892	0	0	0	0	40,843	52,801	93,644
Revenues	11	36,457	10,650	0	0	0	0	47,107	38,290	85,397
Expenditures	12	36,457	10,650	0	0	0	0	47,107	38,290	85,397
Continuing Appropriation	13					0		0	0	0
Ending Fund Balance	14	30,951	9,892	0	0	0	0	40,843	52,801	93,644

\* 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.

<b>TOTAL OUTSTANDING TIF INDEBTEDNESS INCLUDING INTEREST OWED AS OF</b>	<b>ACTUAL 2007</b>
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	
<b>TOTAL OUTSTANDING TIF INDEBTEDNESS</b>	<b>0</b>

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.

<b>REBATES OR PAYMENTS TO ENTITIES FROM TAXES FUNDED BY TIF</b>		<b>BUDGET 2009</b>	<b>RE-ESTIMATED 2008</b>	<b>ACTUAL 2007</b>
ENTITY NAME				
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21	<b>* TOTAL Rebates or Payments to Entities</b>	<b>0</b>	<b>0</b>	<b>0</b>

\* 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)
<b>PUBLIC SAFETY</b>											
Police Department/Crime Prevention	1								0	0	0
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	6,860							6,860	6,495	6,065
Ambulance	6								0	0	0
Building Inspections	7								0	0	0
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	6,860	0	0			0		6,860	6,495	6,065
<b>PUBLIC WORKS</b>											
Roads, Bridges, & Sidewalks	12		8,450						8,450	8,606	9,521
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	4,150							4,150	4,000	4,085
Traffic Control and Safety	15								0	0	0
Snow Removal	16		2,200						2,200	2,000	1,295
Highway Engineering	17								0	0	0
Street Cleaning	18								0	0	0
Airport	19								0	0	0
Garbage	20	9,385							9,385	8,935	8,590
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	13,535	10,650	0			0		24,185	23,541	23,491
<b>HEALTH &amp; SOCIAL SERVICES</b>											
Welfare Assistance	23	350							350	112	300
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	350	0	0			0		350	112	300
<b>CULTURE &amp; RECREATION</b>											
Library Services	31								0	0	0
Museum, Band and Theater	32								0	0	0
Parks	33	2,233							2,233	3,512	1,650
Recreation	34								0	0	0
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36	750							750	700	724
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	2,983	0	0			0		2,983	4,212	2,374

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)
<b>COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>											
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
<b>GENERAL GOVERNMENT</b>											
Mayor, Council, & City Manager	46	1,907							1,907	1,808	1,806
Clerk, Treasurer, & Finance Adm.	47	6,977							6,977	6,686	6,476
Elections	48								0	460	0
Legal Services & City Attorney	49	400							400	300	120
City Hall & General Buildings	50	1,400							1,400	1,400	1,691
Tort Liability	51								0	0	0
Other General Government	52	2,045							2,045	1,981	6,904
TOTAL (lines 46 - 52)	53	12,729	0	0			0		12,729	12,635	16,997
<b>DEBT SERVICE</b>											
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	36,457	10,650	0	0	0	0		47,107	46,995	49,227
<b>BUSINESS TYPE ACTIVITIES</b>											
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>											
Water Utility	59							22,090	22,090	19,471	35,560
Sewer Utility	60							16,200	16,200	15,380	14,675
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								0	0	0
Enterprise TIF CAPITAL PROJECTS	72								0	0	0
TOTAL Business Type Expenditures (lines 59 - 73)	73							38,290	38,290	34,851	50,235
TOTAL ALL EXPENDITURES (lines 58+74)	74	36,457	10,650	0	0	0	0	38,290	85,397	81,846	99,462
Regular Transfers Out	75								0	0	0
Internal TIF Loan / Repayment Transfers Out	76								0	0	0
Total ALL Transfers Out	77	0	0	0	0	0	0	0	0	0	0
Total Expenditures & Fund Transfers Out (lines 75+78)	78	36,457	10,650	0	0	0	0	38,290	85,397	81,846	99,462
Continuing Appropriation	79							0	0	0	0
Ending Fund Balance June 30	80	30,951	9,892	0	0	0	0	52,801	93,644	93,644	91,021

\* 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)
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>											
Taxes Levied on Property	1	15,118	0		0	0			15,118	14,975	15,195
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	15,118	0		0	0			15,118	14,975	15,195
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	589	0		0	0			589	450	450
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	8,500							8,500	8,400	8,281
Subtotal - Other City Taxes (lines 6 thru 12)	13	9,089	0		0	0			9,089	8,850	8,731
Licenses & Permits	14	1,500							1,500	1,500	1,520
Use of Money & Property	15								0	0	0
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		10,650						10,650	10,450	10,112
Other State Grants & Reimbursements	18								0	0	0
Local Grants & Reimbursements	19								0	0	0
Subtotal - Intergovernmental (lines 16 thru 19)	20	0	10,650	0	0	0		0	10,650	10,450	10,112
Charges for Fees & Service:											
Water Utility	21							22,090	22,090	22,088	36,156
Sewer Utility	22							16,200	16,200	15,456	14,804
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	10,080							10,080	10,048	9,184
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	10,080	0		0	0	0	38,290	48,370	47,592	60,144
Special Assessments	35								0	0	0
Miscellaneous	36	670							670	1,102	4,642
Other Financing Sources:											
Regular Operating Transfers In	37								0	0	0
Internal TIF Loan Transfers In	38								0	0	0
Subtotal ALL Operating Transfers In	39	0	0	0	0	0	0	0	0	0	0
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	0
<b>Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, &amp; 41)</b>	43	36,457	10,650	0	0	0	0	38,290	85,397	84,469	100,344
Beginning Fund Balance July 1	44	30,951	9,892	0	0	0	0	52,801	93,644	91,021	90,139
<b>TOTAL REVENUES &amp; BEGIN BALANCE (lines 42+43)</b>	45	67,408	20,542	0	0	0	0	91,091	179,041	175,490	190,483

CITY OF

Baldwin

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)
<b>Revenues &amp; Other Financing Sources</b>											
Taxes Levied on Property	1	15,118	0		0	0			15,118	14,975	15,195
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	15,118	0		0	0			15,118	14,975	15,195
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	9,089	0		0	0			9,089	8,850	8,731
Licenses & Permits	7	1,500	0					0	1,500	1,500	1,520
Use of Money and Property	8	0	0	0	0	0	0	0	0	0	0
Intergovernmental	9	0	10,650	0	0	0		0	10,650	10,450	10,112
Charges for Fees & Service	10	10,080	0		0	0	0	38,290	48,370	47,592	60,144
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	670	0		0	0	0	0	670	1,102	4,642
Sub-Total Revenues	13	36,457	10,650	0	0	0	0	38,290	85,397	84,469	100,344
<b>Other Financing Sources:</b>											
Total Transfers In	14	0	0	0	0	0	0	0	0	0	0
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	36,457	10,650	0	0	0	0	38,290	85,397	84,469	100,344
<b>Expenditures &amp; Other Financing Uses</b>											
Public Safety	18	6,860	0	0			0		6,860	6,495	6,065
Public Works	19	13,535	10,650	0			0		24,185	23,541	23,491
Health and Social Services	20	350	0	0			0		350	112	300
Culture and Recreation	21	2,983	0	0			0		2,983	4,212	2,374
Community and Economic Development	22	0	0	0			0		0	0	0
General Government	23	12,729	0	0			0		12,729	12,635	16,997
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	36,457	10,650	0	0	0	0		47,107	46,995	49,227
Business Type Proprietary: Enterprise & ISF	27							38,290	38,290	34,851	50,235
Total Gov & Bus Type Expenditures	28	36,457	10,650	0	0	0	0	38,290	85,397	81,846	99,462
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	36,457	10,650	0	0	0	0	38,290	85,397	81,846	99,462
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	0	0	0	0	0	0	0	0	2,623	882
Continuing Appropriation	33							0	0	0	
Beginning Fund Balance July 1	34	30,951	9,892	0	0	0	0	52,801	93,644	91,021	90,139
Ending Fund Balance June 30	35	30,951	9,892	0	0	0	0	52,801	93,644	93,644	91,021





