

15-132

Adoption of Budget and Certification of City Taxes

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

The City of: MARNE County Name: CASS Date Budget Adopted: 03/10/09
(Date) xxx/xxx/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.

712-243-5028
Telephone Number

Signature

County Auditor Date Stamp		January 1, 2008 Property Valuations		Last Official Census
		With Gas & Electric	Without Gas & Electric	
Regular	2a	2,126,676	1,976,555	149
DEBT SERVICE	3a	2,126,676	1,976,555	
Ag Land	4a	146,078		

Code		Dollar	(A)		(B)	(C)		
Sec.	Limit	Purpose	Request with	Utility Replacement	Property Taxes	Levied	Rate	
384.1	8.10000	Regular General Levy	5	17,226	16,010	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	5,000	4,647	52	2.35109	
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	0	62	0.00000	
Total General Fund Regular Levies (5 thru 24)			25	22,226	20,657			
384.1	3.00375	Ag Land	26	439	439	63	3.00375	
Total General Fund Tax Levies (25 + 26)			27	22,665	21,096		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	6,000	40	5,576	2.82130
384.7	0.67500	Capital Projects (Capital Improv. Reserve)		41		41	0	0.00000
Total Property Taxes (27+39+40+41)			42	28,665	26,672	72	13.27239	

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

MARNE

		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	164,292						164,292	22,814	187,106
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	51,252	12,283		5,996			69,531	8,503	78,034
Actual Expenditures Except End Bal (pg 12, line 259) *	3	44,007	15,624		6,000			65,631	2,831	68,462
Ending Fund Balance June 30, 2007 (pg 12, line 261) *	4	171,537	-3,341	0	-4	0	0	168,192	28,486	196,678
(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	171,537	-3,341	0	-4	0	0	168,192	28,486	196,678
Re-Est Revenues	6	44,250	12,450	0	6,000	0	0	62,700	9,000	71,700
Re-Est Expenditures	7	44,600	15,900	0	6,000	0	0	66,500	1,500	68,000
Continuing Appropriation	8					0		0	0	0
Ending Fund Balance	9	171,187	-6,791	0	-4	0	0	164,392	35,986	200,378
(3) ** Budget FY 2010										
Beginning Fund Balance	10	171,187	-6,791	0	-4	0	0	164,392	35,986	200,378
Revenues	11	39,030	27,325	0	6,000	0	0	72,355	8,500	80,855
Expenditures	12	31,200	16,900	0	6,000	0	0	54,100	15,000	69,100
Continuing Appropriation	13					0		0	0	0
Ending Fund Balance	14	179,017	3,634	0	-4	0	0	182,647	29,486	212,133

* 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.

CITY OF _____ MARNE

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 2008
OUTSTANDING PRINCIPAL as of June 30th 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 Rebatelements & Other Agreements Paid with TIF Revenues	
TOTAL OUTSTANDING TIF INDEBTEDNESS	0

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.

REBATES OR PAYMENTS TO ENTITIES FROM TAXES FUNDED BY TIF		BUDGET 2011	RE-ESTIMATED 2010	ACTUAL 2009
ENTITY NAME Rebates do not include lending institutions such as Banker Trust, etc. those are Debt Service payments				
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				

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								0	0	0
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	7,200							7,200	4,500	4,650
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	7,200	0	0			0		7,200	4,500	4,650
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12		12,000						12,000	11,000	10,614
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		3,600						3,600	3,600	3,705
Traffic Control and Safety	15								0	0	0
Snow Removal	16		1,300						1,300	1,300	1,305
Highway Engineering	17								0	0	0
Street Cleaning	18								0	0	0
Airport	19								0	0	0
Garbage	20	500							500	600	473
Other Public Works	21	4,000							4,000	4,500	4,455
TOTAL (lines 12 - 21)	22	4,500	16,900	0			0		21,400	21,000	20,552
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	1,000							1,000	1,200	1,104
Recreation	34								0	0	0
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36								0	0	0
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	1,000	0	0			0		1,000	1,200	1,104

EXPENDITURES SCHEDULE PAGE 2
Fiscal Year Ending 2010

Fiscal Years

Table with columns: (A) Description, (B) Line Item, (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)
REVENUES & OTHER FINANCING SOURCES											
Taxes Levied on Property	1	21,096	0		5,576	0			26,672	25,500	26,012
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	21,096	0		5,576	0			26,672	25,500	26,012
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	1,569	0		424	0			1,993	2,100	0
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	9,375	3,125						12,500	12,300	12,367
Subtotal - Other City Taxes (lines 6 thru 12)	13	10,944	3,125		424	0			14,493	14,400	12,367
Licenses & Permits	14	390							390	400	465
Use of Money & Property	15	500							500	6,000	6,301
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	3,143
Road Use Taxes	17		9,200						9,200	9,200	9,191
Other State Grants & Reimbursements	18								0	0	0
Local Grants & Reimbursements	19	2,500							2,500	3,600	3,600
Subtotal - Intergovernmental (lines 16 thru 19)	20	2,500	9,200	0	0	0		0	11,700	12,800	15,934
Charges for Fees & Service:											
Water Utility	21							8,500	8,500	9,000	8,503
Sewer Utility	22								0	0	0
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								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								0	0	0
Other Fees & Charges for Service	33								0	0	0
Subtotal - Charges for Service (lines 21 thru 33)	34	0	0		0	0		8,500	8,500	9,000	8,503
Special Assessments	35								0	0	0
Miscellaneous	36								0	0	3,252
Other Financing Sources:											
Regular Operating Transfers In	37	3,600	15,000						18,600	3,600	3,600
Internal TIF Loan Transfers In	38								0	0	0
Subtotal ALL Operating Transfers In	39	3,600	15,000	0	0	0		0	18,600	3,600	3,600
Proceeds of Debt (Excluding TIF Internal Borrowing)	40								0	0	0
Proceeds of Capital Asset Sales	41								0	0	1,600
Subtotal-Other Financing Sources (lines 38 thru 40)	42	3,600	15,000	0	0	0		0	18,600	3,600	5,200
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43	39,030	27,325	0	6,000	0		8,500	80,855	71,700	78,034
Beginning Fund Balance July 1	44	171,187	-6,791	0	-4	0		35,986	200,378	196,678	187,106
TOTAL REVENUES & BEGIN BALANCE (lines 42-43)	45	210,217	20,534	0	5,996	0		44,486	281,233	268,378	265,140

CITY OF MARNE
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	21,096	0		5,576	0			26,672	25,500	26,012
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	21,096	0		5,576	0			26,672	25,500	26,012
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	10,944	3,125		424	0			14,493	14,400	12,367
Licenses & Permits	7	390	0					0	390	400	465
Use of Money and Property	8	500	0	0	0	0	0	0	500	6,000	6,301
Intergovernmental	9	2,500	9,200	0	0	0		0	11,700	12,800	15,934
Charges for Fees & Service	10	0	0		0	0	0	8,500	8,500	9,000	8,503
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	0	0		0	0	0	0	0	0	3,252
Sub-Total Revenues	13	35,430	12,325	0	6,000	0	0	8,500	62,255	68,100	72,834
Other Financing Sources:											
Total Transfers In	14	3,600	15,000	0	0	0	0	0	18,600	3,600	3,600
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	1,600
Total Revenues and Other Sources	17	39,030	27,325	0	6,000	0	0	8,500	80,855	71,700	78,034
Expenditures & Other Financing Uses											
Public Safety	18	7,200	0	0			0		7,200	4,500	4,650
Public Works	19	4,500	16,900	0			0		21,400	21,000	20,552
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	1,000	0	0			0		1,000	1,200	1,104
Community and Economic Development	22	3,000	0	0			0		3,000	3,300	3,322
General Government	23	11,900	0	0			0		11,900	26,900	26,403
Debt Service	24	0	0	0	6,000		0		6,000	6,000	6,000
Capital Projects	25	0	0	0		0	0		0	0	0
Total Government Activities Expenditures	26	27,600	16,900	0	6,000	0	0		50,500	62,900	62,031
Business Type Proprietary: Enterprise & ISF	27							0	0	1,500	2,831
Total Gov & Bus Type Expenditures	28	27,600	16,900	0	6,000	0	0	0	50,500	64,400	64,862
Total Transfers Out	29	3,600	0	0	0	0	0	15,000	18,600	3,600	3,600
Total ALL Expenditures/Fund Transfers Out	30	31,200	16,900	0	6,000	0	0	15,000	69,100	68,000	68,462
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	7,830	10,425	0	0	0	0	-6,500	11,755	3,700	9,572
Continuing Appropriation	33					0		0	0	0	
Beginning Fund Balance July 1	34	171,187	-6,791	0	-4	0	0	35,986	200,378	196,678	187,106
Ending Fund Balance June 30	35	179,017	3,634	0	-4	0	0	29,486	212,133	200,378	196,678

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

City Name: MARNE

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)	USDA WATER NOTE	81,000		3,500	2,500		6,000		6,000
(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			3,500	2,500	0	6,000	0	6,000

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

Fiscal Year

2010

City Name: MARNE

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
				3,500	2,500	0	6,000	0	6,000

