

62-584

Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2014 - ENDING JUNE 30, 2015

The City of: Barnes City County Name: MAHASKA & POWESHIEK Date Budget Adopted: 3/3/2014
(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.

641-644-5169
Telephone Number

Signature

County Auditor Date Stamp

January 1, 2013 Property Valuations

	With Gas & Electric		Without Gas & Electric		Last Official Census 176	
	Regular	2a	3,236,142	2b		3,059,734
	DEBT SERVICE	3a		3b		
	Ag Land	4a	201,371			

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 26,213	43 24,784	8.10000
(384)		Non-Voted Other Permissible Levies			
12(8)	0.67500	Contract for use of Bridge	6	0	0
12(10)	0.95000	Opr & Maint publicly owned Transit	7	0	0
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center	8	0	0
12(12)	0.13500	Opr & Maint of City owned Civic Center	9	0	0
12(13)	0.06750	Planning a Sanitary Disposal Project	10	0	0
12(14)	0.27000	Aviation Authority (under sec.330A.15)	11	0	0
12(16)	0.06750	Levee Impr. fund in special charter city	13	0	0
12(18)	Amt Nec	Liability, property & self insurance costs	14 3,511	52 3,320	1.08493
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462	0	0
(384)		Voted Other Permissible Levies			
12(1)	0.13500	Instrumental/Vocal Music Groups	15	0	0
12(2)	0.81000	Memorial Building	16	0	0
12(3)	0.13500	Symphony Orchestra	17	0	0
12(4)	0.27000	Cultural & Scientific Facilities	18	0	0
12(5)	As Voted	County Bridge	19	0	0
12(6)	1.35000	Missi or Missouri River Bridge Const.	20	0	0
12(9)	0.03375	Aid to a Transit Company	21	0	0
12(17)	0.20500	Maintain Institution received by gift/devise	22	0	0
12(19)	1.00000	City Emergency Medical District	463	0	0
12(21)	0.27000	Support Public Library	23	0	0
28E.22	1.50000	Unified Law Enforcement	24	0	0
Total General Fund Regular Levies (5 thru 24)			25 29,724	28,104	
384.1	3.00375	Ag Land	26 605	63 605	3.00375
Total General Fund Tax Levies (25 + 26)			27 30,329	28,709	Do Not Add
Special Revenue Levies					
384.8	0.27000	Emergency (if general fund at levy limit)	28	0	0
384.6	Amt Nec	Police & Fire Retirement	29	0	0
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30	0	0
Rules	Amt Nec	Other Employee Benefits	31	0	0
Total Employee Benefit Levies (29,30,31)			32 0	0	0
Sub Total Special Revenue Levies (28+32)			33 0	0	0
Valuation					
386	As Req	With Gas & Elec			
		Without Gas & Elec			
SSMID 1	(A)	(B)	34	0	0
SSMID 2	(A)	(B)	35	0	0
SSMID 3	(A)	(B)	36	0	0
SSMID 4	(A)	(B)	37	0	0
SSMID 5	(A)	(B)	555	0	0
SSMID 6	(A)	(B)	556	0	0
SSMID 7	(A)	(B)	1177	0	0
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	40 0	0
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41	41 0	0
Total Property Taxes (27+39+40+41)			42 30,329	42 28,709	72 9.18493

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.

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 2013										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	109,132	17,748			44,318		171,198	7,805	179,003
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	134,007	10,749			4,607		149,363	51,487	200,850
Actual Expenditures Except End Bal (pg 12, line 259) *	3	142,445	255			12,500		155,200	46,533	201,733
Ending Fund Balance June 30 (pg 12, line 261) *	4	100,694	28,242	0	0	36,425	0	165,361	12,759	178,120
(2)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Re-Estimated FY 2014										
Beginning Fund Balance	5	100,694	28,242	0	0	36,425	0	165,361	12,759	178,120
Re-Est Revenues	6	132,385	11,024	0	0	41	0	143,450	63,000	206,450
Re-Est Expenditures	7	156,169	0	0	0	0	0	156,169	62,000	218,169
Ending Fund Balance	8	76,910	39,266	0	0	36,466	0	152,642	13,759	166,401
(3)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2015										
Beginning Fund Balance	9	76,910	39,266	0	0	36,466	0	152,642	13,759	166,401
Revenues	10	141,486	11,020	0	0	38	0	152,544	65,900	218,444
Expenditures	11	171,715	0	0	0	0	0	171,715	46,000	217,715
Ending Fund Balance	12	46,681	50,286	0	0	36,504	0	133,471	33,659	167,130

* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2013

** The remaining two sections are filled in by the software once ALL worksheets are completed.

CITY OF Barnes City

As provided in Iowa Code Section 384.12, subsection 22, a city may levy the amount necessary in support of a local Emergency Management Commission. In addition to this individual levy, Emergency Management Commission support may also be included as part of the General Fund Levy. Iowa Code Section 29C.17, subsection 5 states that any support from cities or counties must be separately reported on tax statements issued by the county treasurer.

Input the amount of General Fund Levy request to be used for support of an Emergency Management Commission. The

	Request with Utility Replacement (A)	Property Taxes Levied (B)
1 Portion of General Fund Levy Used for Emerg. Mgmt. Comm.	<input style="width: 100px; height: 15px;" type="text"/>	<u>0</u>
2 <u>Support of a Local Emerg.Mgmt.Comm.</u>	0	0
3 TOTAL FOR FISCAL YEAR 2014	0	0

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2015

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 2015 (J)	RE-ESTIMATED 2014 (K)	ACTUAL 2013 (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	13,000							13,000	13,000	8,431
Ambulance	6								0	0	12,500
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8	2,715							2,715	2,409	2,418
Animal Control	9								0	0	0
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	15,715	0	0			0		15,715	15,409	23,349
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	35,000							35,000	25,000	255
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	5,000							5,000	5,000	4,257
Traffic Control and Safety	15								0	0	0
Snow Removal	16	4,500							4,500	5,000	3,038
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	19,100							19,100	18,260	15,956
Other Public Works	21	61,200							61,200	60,000	59,683
TOTAL (lines 12 - 21)	22	124,800	0	0			0		124,800	113,260	83,189
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	1,157
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	1,657

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2015

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 2015 (J)	RE-ESTIMATED 2014 (K)	ACTUAL 2013 (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	1,984
Clerk, Treasurer, & Finance Adm.	47		2,500							2,500	2,500	2,102
Elections	48									0	1,300	0
Legal Services & City Attorney	49		5,000							5,000	3,000	165
City Hall & General Buildings	50		5,000							5,000	5,000	1,649
Tort Liability	51		4,500							4,500	4,500	3,391
Other General Government	52		8,000							8,000	5,000	24,245
TOTAL (lines 46 - 52)	53		27,500	0	0			0		27,500	23,800	33,536
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		171,715	0	0	0	0	0		171,715	156,169	141,731
BUSINESS TYPE ACTIVITIES												
Proprietary: Enterprise & Budgeted ISF												
Water Utility	59								46,000	46,000	62,000	41,763
Sewer Utility	60									0	0	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									0	0	0
Enterprise TIF CAPITAL PROJECTS	72									0	0	0
TOTAL Business Type Expenditures (lines 59 - 73)	73								46,000	46,000	62,000	41,763
TOTAL ALL EXPENDITURES (lines 58+74)	74		171,715	0	0	0	0	0	46,000	217,715	218,169	183,494
Regular Transfers Out	75									0	0	9,339
Internal TIF Loan / Repayment Transfers Out	76									0	0	8,900
Total ALL Transfers Out	77		0	0	0	0	0	0	0	0	0	18,239
Total Expenditures & Fund Transfers Out (lines 75+76)	78		171,715	0	0	0	0	0	46,000	217,715	218,169	201,733
Ending Fund Balance June 30	79		46,681	50,286	0	0	36,504	0	33,659	167,130	166,401	178,120

* 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

2015

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2015 (J)	RE-ESTIMATED 2014 (K)	ACTUAL 2013 (L)
REVENUES & OTHER FINANCING SOURCES											
Taxes Levied on Property	1	28,709	0		0	0			28,709	24,022	24,433
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	28,709	0		0	0			28,709	24,022	24,433
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	1,620	0		0	0			1,620	1,663	0
Utility franchise tax (Iowa Code Chapter 364.2)	7	1,280							1,280	1,280	1,275
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	15,000							15,000	13,000	14,501
Subtotal - Other City Taxes (lines 6 thru 12)	13	17,900	0		0	0			17,900	15,943	15,776
Licenses & Permits	14	565							565	565	640
Use of Money & Property	15	52	20			38			110	120	110
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		11,000						11,000	11,000	10,729
Other State Grants & Reimbursements	18	0	0	0	0	0		0	0	0	0
Local Grants & Reimbursements	19	11,500							11,500	11,000	11,168
Subtotal - Intergovernmental (lines 16 thru 19)	20	11,500	11,000	0	0	0		0	22,500	22,000	21,897
Charges for Fees & Service:											
Water Utility	21							64,900	64,900	62,000	42,022
Sewer Utility	22	61,200							61,200	60,000	58,187
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	20,060							20,060	19,300	17,440
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	81,260	0		0	0	0	64,900	146,160	141,300	117,649
Special Assessments	35								0	0	0
Miscellaneous	36	1,500						1,000	2,500	2,500	2,106
Other Financing Sources:											
Regular Operating Transfers In	37								0	0	9,339
Internal TIF Loan Transfers In	38								0	0	8,900
Subtotal ALL Operating Transfers In	39	0	0	0	0	0	0	0	0	0	18,239
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	18,239
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43	141,486	11,020	0	0	38	0	65,900	218,444	206,450	200,850
Beginning Fund Balance July 1	44	76,910	39,266	0	0	36,466	0	13,759	166,401	178,120	179,003
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	218,396	50,286	0	0	36,504	0	79,659	384,845	384,570	379,853

CITY OF Barnes City
ADOPTED BUDGET SUMMARY
YEAR ENDED JUNE 30, 2015

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 2015	(K) RE-ESTIMATED 2014	(L) ACTUAL 2013
Revenues & Other Financing Sources											
Taxes Levied on Property	1	28,709	0		0	0			28,709	24,022	24,433
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	28,709	0		0	0			28,709	24,022	24,433
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	17,900	0		0	0			17,900	15,943	15,776
Licenses & Permits	7	565	0					0	565	565	640
Use of Money and Property	8	52	20	0	0	38	0	0	110	120	110
Intergovernmental	9	11,500	11,000	0	0	0		0	22,500	22,000	21,897
Charges for Fees & Service	10	81,260	0		0	0	0	64,900	146,160	141,300	117,649
Special Assessments	11	0			0	0		0	0	0	0
Miscellaneous	12	1,500	0		0	0	0	1,000	2,500	2,500	2,106
Sub-Total Revenues	13	141,486	11,020	0	0	38	0	65,900	218,444	206,450	182,611
Other Financing Sources:											
Total Transfers In	14	0	0	0	0	0	0	0	0	0	18,239
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	141,486	11,020	0	0	38	0	65,900	218,444	206,450	200,850
Expenditures & Other Financing Uses											
Public Safety	18	15,715	0	0			0		15,715	15,409	23,349
Public Works	19	124,800	0	0			0		124,800	113,260	83,189
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	1,657
Community and Economic Development	22	0	0	0			0		0	0	0
General Government	23	27,500	0	0			0		27,500	23,800	33,536
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	171,715	0	0	0	0	0		171,715	156,169	141,731
Business Type Proprietary: Enterprise & ISF	27							46,000	46,000	62,000	41,763
Total Gov & Bus Type Expenditures	28	171,715	0	0	0	0	0	46,000	217,715	218,169	183,494
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	18,239
Total ALL Expenditures/Fund Transfers Out	30	171,715	0	0	0	0	0	46,000	217,715	218,169	201,733
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31										
	32	-30,229	11,020	0	0	38	0	19,900	729	-11,719	-883
Beginning Fund Balance July 1	33	76,910	39,266	0	0	36,466	0	13,759	166,401	178,120	179,003
Ending Fund Balance June 30	34	46,681	50,286	0	0	36,504	0	33,659	167,130	166,401	178,120

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

City Name: Barnes City

Fiscal Year
2015

	Project Name (A)	Amount of Issue (B)	Date Certified to County Auditor (C)	Principal Due FY 2015 (D)	Interest Due FY 2015 +(E)	Bond Reg/Other Fees Due FY 2015 +(F)	Total Obligation Due FY 2015 =(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

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

Fiscal Year
2015

City Name: Barnes City

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 2015 (D)	Interest Due FY 2015 +(E)	Bond Reg/Other Fees Due FY 2015 +(F)	Total Obligation Due FY 2015 =(G)	Paid from Funds OTHER THAN Current Year Property Taxes -(H)	Amount Paid by Current Year Debt Service Levy =(I)
(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
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(57)							0		0
(58)							0		0
(59)							0		0
(60)							0		0
				0	0	0	0	0	0

