Nov-07 Form 635.1 Department of Management

17-145

Adoption of Budget and Certification of City Taxes

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

The City of: Mason City **County Name:** CERRO GORDO **Date Budget Adopted:** 03/03/2009 (Date) xx/xx/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.

641.421.2701 Telephone Number — Brent Trout Signature

County Auditor Date Stamp

January 1, 2008 Property Valuations

		With Gas & Electric		Without Gas & Electric	Last Official Census
Regular	2a	956,192,905	2b	934,311,101	29,172
DEBT SERVICE	3a	991,515,920	3b	969,634,116	
Ag Land	4a	5,958,488			

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	7,745,163		7,567,920	43	8.10000
(384)		Non-Voted Other Permissible Levies						
12(8)	0.67500	Contract for use of Bridge	6			0	44	0
12(10)	0.95000	Opr & Maint publicly owned Transit	7			0	45	0
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center	8			0	46	0
12(12)	0.13500	Opr & Maint of City owned Civic Center	9			0	47	0
12(13)	0.06750	Planning a Sanitary Disposal Project	10			0	48	0
12(14)	0.27000	Aviation Authority (under sec.330A.15)	11			0	49	0
12(15)	Amt Nec	Joint city-county building lease	12			0	50	0
12(16)	0.06750	Levee Impr. fund in special charter city	13			0	51	0
12(18)	Amt Nec	Liability, property & self insurance costs	14	450,000		439,705	52	0.47062
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462			0	465	0
(384)		Voted Other Permissible Levies						
12(1)	0.13500	Instrumental/Vocal Music Groups	15			0	53	0
12(2)	0.81000	Memorial Building	16			0	54	0
12(3)	0.13500	Symphony Orchestra	17			0	55	0
12(4)	0.27000	Cultural & Scientific Facilities	18			0	56	0
12(5)	As Voted	County Bridge	19			0	57	0
12(6)	1.35000	Missi or Missouri River Bridge Const.	20			0	58	0
12(9)	0.03375	Aid to a Transit Company	21			0	59	0
12(17)	0.20500	Maintain Institution received by gift/devise	22			0	60	0
12(19)	1.00000	City Emergency Medical District	463			0	466	0
12(21)	0.27000	Support Public Library	23	133,867		130,804	61	0.14000
28E.22	1.50000	Unified Law Enforcement	24			0	62	0
		Total General Fund Regular Levies (5 thru 24)	25	8,329,030		8,138,429		
384.1	3.00375	Ag Land	26	17,898		17,898	63	3.00375
		Total General Fund Tax Levies (25 + 26)	27	8,346,928		8,156,327		Do Not Add
		Special Revenue Levies						
384.8	0.27000	Emergency (if general fund at levy limit)	28			0	64	0
384.6	Amt Nec	Police & Fire Retirement	29	585,000		571,613		0.61180
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30	481,987		470,957		0.50407
	Amt Nec	Other Employee Benefits	31	764,000		746,516		0.79900
		Total Employee Benefit Levies (29,30,31)	32	1,830,987		1,789,084	65	1.91487
		Sub Total Special Revenue Levies (28+32)	33	1,830,987		1,789,084		
		Valuation						
386	As Req	*With Gas & Elec* / *Without Gas & Elec*						
	SSMID 1	(A) (B)	34			0	66	0
	SSMID 2	(A) (B)	35			0	67	0
	SSMID 3	(A) (B)	36			0	68	0
	SSMID 4	(A) (B)	35a			0	69	0
	SSMID 5	(A) (B)	36a			0	565	0
	SSMID 6	(A) (B)	37			0	566	0
		Total SSMID (34 thru 37)	38	0		0		Do Not Add
		Total Special Revenue Levies (33+38)	39	1,830,987		1,789,084		
384.4	Amt Nec	**Debt Service Levy 76.10(6)**	40	2,091,130	40	2,044,978	70	2.10902
384.7	0.67500	**Capital Projects (Capital Improv. Reserve)**	41		41	0	71	0
		Total Property Taxes (27+39+40+41)	42	12,269,045	42	11,990,389	72	12.73451

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 Mason City

(1) *Annual Report FY 2008		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)
Beginning Fund Balance July 1 (pg 5, line 134) *	1	8,946,764	9,399,331		249,330	1,651,523	854,156	21,101,104	4,020,145	25,121,249
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	17,942,350	13,152,779	2,081,641	2,999,376	64,747	65,528	36,306,421	19,980,412	56,286,833
Actual Expenditures Except End Bal (pg 12, line 259) *	3	18,357,663	10,163,738	2,145,080	3,023,881	515,619	29,298	34,235,279	18,567,109	52,802,388
Ending Fund Balance June 30 (pg 12, line 261) *	4	8,531,451	12,388,372	-63,439	224,825	1,200,651	890,386	23,172,246	5,433,448	28,605,694
(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	8,531,451	12,388,372	-63,439	224,825	1,200,651	890,386	23,172,246	5,433,448	28,605,694
Re-Est Revenues	6	22,469,754	15,018,058	3,386,525	3,005,133	7,700,000	60,000	51,639,470	21,634,698	73,274,168
Re-Est Expenditures	7	23,667,357	16,343,097	3,233,006	2,830,133	8,900,000	60,000	55,033,593	22,163,915	77,197,508
Continuing Appropriation	8					0		0	0	0
Ending Fund Balance	9	7,333,848	11,063,333	90,080	399,825	651	890,386	19,778,123	4,904,231	24,682,354
(3) ** Budget FY 2010										
Beginning Fund Balance	10	7,333,848	11,063,333	90,080	399,825	651	890,386	19,778,123	4,904,231	24,682,354
Revenues	11	25,978,637	19,567,839	3,237,606	3,804,861	5,400,000	50,000	58,038,943	24,808,381	82,847,324
Expenditures	12	26,403,475	19,794,225	3,199,028	3,804,861	5,400,000	50,000	58,651,589	24,909,876	83,561,465
Continuing Appropriation	13					0		0	0	0
Ending Fund Balance	14	6,909,010	10,836,947	128,658	399,825	651	890,386	19,165,477	4,802,736	23,968,213

* 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.

TIF

CITY OF Mason City

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
Annual Payments for All Bonds Paid with TIF Revenues including interest to term	3,164,081
TIF Non-Bond Loans & Debt - Owed to Other Entities	
Self-Financed or Internal Loan TIF Debt	
Tax Rebatements & Other Agreements Paid with TIF Revenues	5,230,500
TOTAL OUTSTANDING TIF INDEBTEDNESS	8,394,581

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 ENTITY NAME	BUDGET 2010	RE-ESTIMATED 2009	ACTUAL 2008
1	Economic Development Grant-Community Growth		10,000	10,000
2	Tierney rebate	11,073	1,030	7,000
3	Freedom Fuels rebate	126,677	57,143	200,000
4	Moorman enhancement project	50,000	50,000	
5	Marti-Brower grant	37,205	112,000	
6	Economic Development Grant-Westside		10,000	10,000
7	Golden Grain rebate	480,590	392,932	371,836
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	* TOTAL Rebates or Payments to Entities	705,545	633,105	598,836

* The "Total Rebates or Payments" appears on the Expenditures Pages, Re-Est Exp P2 & EXP P 2, under the Community & Econ Development Program

Form 631 E P1

CITY OF Mason City

Department of Management

RE-ESTIMATED EXPENDITURES SCHEDULE PAGE 1

RE-ESTIMATED Fiscal Year Ending 2009 — Fiscal Years

GOVERNMENT ACTIVITIES (A)	(B)	GENERAL (C)	SPECIAL REVENUE (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	RE-ESTIMATED 2009 (J)	ACTUAL 2008 (K)
PUBLIC SAFETY										
Police Department/Crime Prevention	1	4,247,931	660,000						4,907,931	5,049,182
Jail	2								0	
Emergency Management	3								0	
Flood Control	4								0	
Fire Department	5	2,190,645	460,500						2,651,145	2,982,100
Ambulance	6								0	
Building Inspections	7	310,376	35,154						345,530	348,470
Miscellaneous Protective Services	8	130,138	13,132						143,270	130,382
Animal Control	9	206,807	7,974						214,781	140,655
Other Public Safety	10	60,994							60,994	26,888
TOTAL *(lines 1 - 10)*	11	7,146,891	1,176,760	0			0		8,323,651	8,677,677
PUBLIC WORKS										
Roads, Bridges, & Sidewalks	12		1,266,711						1,266,711	1,664,127
Parking - Meter and Off-Street	13								0	
Street Lighting	14		252,993						252,993	250,243
Traffic Control and Safety	15	79,937	60,870						140,807	134,257
Snow Removal	16		224,139						224,139	352,122
Highway Engineering	17	313,127	40,700						353,827	284,297
Street Cleaning	18		82,196						82,196	69,174
Airport ***(if not Enterprise)***	19	548,183							548,183	524,326
Garbage ***(if not Enterprise)***	20								0	
Other Public Works	21	14,000	15,000						29,000	14,226
TOTAL *(lines 12 - 21)*	22	955,247	1,942,609	0			0		2,897,856	3,292,772
HEALTH & SOCIAL SERVICES										
Welfare Assistance	23								0	
City Hospital	24								0	
Payments to Private Hospitals	25								0	
Health Regulation and Inspection	26	58,731	6,508						65,239	54,422
Water, Air, and Mosquito Control	27								0	
Community Mental Health	28								0	
Other Health and Social Services	29	695,175	17,492						712,667	756,047
TOTAL *(lines 23 - 29)*	30	753,906	24,000	0			0		777,906	810,469
CULTURE & RECREATION										
Library Services	31	930,886	34,000						964,886	916,465
Museum, Band and Theater	32	578,540	2,000				60,000		640,540	539,928
Parks	33		48,823						48,823	749,234
Recreation	34	1,352,815	140,300						1,493,115	817,447
Cemetery	35	263,027							263,027	245,877
Community Center, Zoo, & Marina	36								0	
Other Culture and Recreation	37	16,000							16,000	20,269
TOTAL *(lines 31 - 37)*	38	3,141,268	225,123	0			60,000		3,426,391	3,289,220

Form 631 E P2

CITY OF **Mason City**

Department of Management

RE-ESTIMATED EXPENDITURES SCHEDULE PAGE 2

RE-ESTIMATED Fiscal Year Ending 2009

GOVERNMENT ACTIVITIES CONT. (A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	Fiscal Years RE-ESTIMATED 2009 (J)	Fiscal Years ACTUAL 2008 (K)
COMMUNITY & ECONOMIC DEVELOPMENT										
Community Beautification	39	9,200							9,200	
Economic Development	40	194,000							194,000	492,331
Housing and Urban Renewal	41		1,777,990						1,777,990	126,768
Planning & Zoning	42	191,614	24,685						216,299	174,456
Other Com & Econ Development	43	579,942		2,075,000					2,654,942	540,368
REBATES & PYMTS from TIF DEBT page	44			633,105					633,105	598,836
TOTAL *(lines 39 - 44)*	45	974,756	1,802,675	2,708,105			0		5,485,536	1,932,759
GENERAL GOVERNMENT										
Mayor, Council, & City Manager	46	308,509	26,300						334,809	326,949
Clerk, Treasurer, & Finance Adm.	47	458,094	56,632						514,726	458,589
Elections	48	17,000							17,000	35,444
Legal Services & City Attorney	49	215,890	35,310						251,200	214,026
City Hall & General Buildings	50	197,694	5,282						202,976	192,355
Tort Liability	51	585,000							585,000	336,568
Other General Government	52	624,148	2,537,906						3,162,054	3,065,124
TOTAL *(lines 46 - 52)*	53	2,406,335	2,661,430	0			0		5,067,765	4,629,055
DEBT SERVICE	54				2,830,133				2,830,133	3,023,881
Gov Capital Projects	55	8,048,954	6,510,500			8,900,000			23,459,454	6,910,207
TIF Capital Projects	56								0	
TOTAL CAPITAL PROJECTS	57	8,048,954	6,510,500	0		8,900,000	0		23,459,454	6,910,207
TOTAL Governmental Activities Expenditures *(lines 11+22+30+38+44+52+53+54)*	58	23,427,357	14,343,097	2,708,105	2,830,133	8,900,000	60,000		52,268,692	32,566,040
BUSINESS TYPE ACTIVITIES **Proprietary: Enterprise & Budgeted ISF**										
Water Utility	59							3,367,812	3,367,812	3,413,526
Sewer Utility	60							1,877,451	1,877,451	1,882,398
Electric Utility	61								0	
Gas Utility	62								0	
Airport	63								0	
Landfill/Garbage	64							1,105,958	1,105,958	1,009,223
Transit	65								0	
Cable TV, Internet & Telephone	66								0	
Housing Authority	67								0	
Storm Water Utility	68								0	
Other Business Type (city hosp., ISF, parking, etc.)	69							1,780,575	1,780,575	1,765,430
Enterprise DEBT SERVICE	70							2,061,823	2,061,823	1,905,266
Enterprise CAPITAL PROJECTS	71							9,046,625	9,046,625	5,764,177
Enterprise TIF CAPITAL PROJECTS	72								0	
TOTAL BUSINESS TYPE EXPENDITURES *(lines 56 - 68)*	73							19,240,244	19,240,244	15,740,020
TOTAL ALL EXPENDITURES *(lines 58+74)*	74	23,427,357	14,343,097	2,708,105	2,830,133	8,900,000	60,000	19,240,244	71,508,936	48,306,060
Regular Transfers Out	75	240,000	2,000,000					2,923,671	5,163,671	4,496,328
Internal TIF Loan Transfers Out	76			524,901					524,901	
Total ALL Transfers Out	77	240,000	2,000,000	524,901	0	0	0	2,923,671	5,688,572	4,496,328
Total Expenditures and Other Fin Uses (lines 73+74)	78	23,667,357	16,343,097	3,233,006	2,830,133	8,900,000	60,000	22,163,915	77,197,508	52,802,388
* Continuing Appropriation	79					0		0	0	
Ending Fund Balance June 30	80	7,333,848	11,063,333	90,080	399,825	651	890,386	4,904,231	24,682,354	28,605,694

* A continuing appropriation is the unexpended budgeted amount from a prior year's capital project that is expended in the following year or years. The entry is made on the CON APPROPS page that must accompany the budget forms if used.

THE USE OF THE CONTINUING APPROPRIATION IS VOLUNTARY. SUCH EXPENDITURES DO NOT REQUIRE AN AMENDMENT. HOWEVER THE ORIGINAL AMOUNT OF THE CAPITAL PROJECT MUST HAVE APPEARED ON A PREVIOUS YEAR'S BUDGET TO OBTAIN THE SPENDING AUTHORITY. THE CONTINUING APPROPRIATION CAN NOT BE FOR A YEAR PRIOR TO THE ACTUAL YEAR. CONTINUING APPROPRIATIONS END WITH THE ACTUAL YEAR. SEE INSTRUCTIONS.

Form 631.D

CITY OF **Mason City**

Department of Management

RE-ESTIMATED REVENUES DETAIL

RE-ESTIMATED Fiscal Year Ending 2009

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	RE-ESTIMATED 2009 (J)	ACTUAL 2008 (K)
REVENUES & OTHER FINANCING SOURCES										
Taxes Levied on Property	1	7,968,097	2,192,611		1,437,188				11,597,896	10,899,971
Less: Uncollected Property Taxes - Levy Year	2								0	
Net Current Property Taxes *(line 1 minus line 2)*	3	7,968,097	2,192,611		1,437,188	0			11,597,896	10,899,971
Delinquent Property Taxes	4								0	
TIF Revenues	5			1,311,525					1,311,525	1,549,083
Other City Taxes:										
Utility Tax Replacement Excise Taxes	6	209,345	57,757		36,196				303,298	186,315
Utility francise tax *(Iowa Code Chapter 364.2)*	7								0	
Parimutuel wager tax	8								0	
Gaming wager tax	9								0	
Mobile Home Taxes	10								0	333,278
Hotel/Motel Taxes	11	310,000							310,000	4,560,629
Other ***Local Option Taxes***	12	2,300,000	1,440,000						3,740,000	
Subtotal - Other City Taxes *(lines 6 thru 11)*	13	2,819,345	1,497,757		36,196	0			4,353,298	5,080,222
Licenses & Permits	*14*	600,705							600,705	589,770
Use of Money & Property	*15*	385,500	300,000				30,000	76,800	792,300	1,650,177
Intergovernmental:										
Federal Grants & Reimbursements	*16*	1,498,513	1,771,990			2,300,000			5,570,503	3,664,383
Road Use Taxes	*17*		2,600,000						2,600,000	2,499,243
Other State Grants & Reimbursements	*18*	771,732							771,732	1,409,504
Local Grants & Reimbursements	*19*	202,307							202,307	193,173
Subtotal - Intergovernmental *(lines 15 thru 18)*	20	2,472,552	4,371,990	0	0	2,300,000		0	9,144,542	7,766,303
Charges for Fees & Service:										
Water Utility	21							5,455,500	5,455,500	5,019,678
Sewer Utility	22							4,299,500	4,299,500	3,303,158
Electric Utility	23								0	
Gas Utility	24								0	
Parking	25							73,200	73,200	91,226
Airport	26	342,327							342,327	80,378
Landfill/Garbage	27							1,193,000	1,193,000	1,107,913
Hospital	28								0	
Transit	29	67,000							67,000	61,128
Cable TV, Internet & Telephone	30								0	
Housing Authority	31								0	
Storm Water Utility	32							250,000	250,000	
Other Fees & Charges for Service	33	966,324	79,700					1,968,875	3,014,899	2,823,094
Subtotal - Charges for Service *(lines 20 thru 32)*	34	1,375,651	79,700		0	0	0	13,240,075	14,695,426	12,486,575
Special Assessments	35								0	5,076
Miscellaneous	*36*	1,368,023	2,316,000			5,400,000	30,000	81,000	9,195,023	4,747,759
Other Financing Sources:										
Regular Operating Transfers In	37	1,020,000	970,000		1,006,848			2,166,823	5,163,671	4,496,328
Internal TIF Loan Transfers In	38				524,901				524,901	
Subtotal ALL Operating Transfers In	39	1,020,000	970,000	0	1,531,749	0	0	2,166,823	5,688,572	4,496,328
Proceeds of Debt *(Excluding TIF Internal Borrowing*	40	4,459,881	3,290,000	2,075,000				6,070,000	15,894,881	7,006,356
Proceeds of Capital Asset Sales	41								0	9,213
Subtotal-Other Financing Sources *(lines 36 thru 38)*	42	5,479,881	4,260,000	2,075,000	1,531,749	0	0	8,236,823	21,583,453	11,511,897
Total Revenues except for beginning fund balance ***(lines 3, 4, 5, 12, 13, 14, 19, 33, 34, 35, & 39)***	43	22,469,754	15,018,058	3,386,525	3,005,133	7,700,000	60,000	21,634,698	73,274,168	56,286,833
Beginning Fund Balance July 1	44	8,531,451	12,388,372	-63,439	224,825	1,200,651	890,386	5,433,448	28,605,694	25,121,249
TOTAL REVENUES & BEGIN BALANCE *(lines 41+42)*	45	31,001,205	27,406,430	3,323,086	3,229,958	8,900,651	950,386	27,068,146	101,879,862	81,408,082

Form 631 A P1

CITY OF **Mason City**

Department of Management

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	4,417,357	586,500						5,003,857	4,907,931	5,049,182
Jail	2								0	0	0
Emergency Management	3	27,000							27,000	0	0
Flood Control	4								0	0	0
Fire Department	5	2,288,065	449,900						2,737,965	2,651,145	2,982,100
Ambulance	6								0	0	0
Building Inspections	7	326,249	37,122						363,371	345,530	348,470
Miscellaneous Protective Services	8	35,350							35,350	143,270	130,382
Animal Control	9	190,708	5,632						196,340	214,781	140,655
Other Public Safety	10	140,067	13,928						153,995	60,994	26,888
TOTAL *(lines 1 - 10)*	11	7,424,796	1,093,082	0			0		8,517,878	8,323,651	8,677,677
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	1,000	1,296,378						1,297,378	1,266,711	1,664,127
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		253,289						253,289	252,993	250,243
Traffic Control and Safety	15	83,905	63,044						146,949	140,807	134,257
Snow Removal	16		258,250						258,250	224,139	352,122
Highway Engineering	17	275,909	34,304						310,213	353,827	284,297
Street Cleaning	18		85,375						85,375	82,196	69,174
Airport ***(if not Enterprise)***	19	571,924							571,924	548,183	524,326
Garbage ***(if not Enterprise)***	20								0	0	0
Other Public Works	21	14,000	15,000						29,000	29,000	14,226
TOTAL *(lines 12 - 21)*	22	946,738	2,005,640	0			0		2,952,378	2,897,856	3,292,772
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	61,483	6,963						68,446	65,239	54,422
Water, Air, and Mosquito Control	27								0	0	0
Community Mental Health	28								0	0	0
Other Health and Social Services	29	711,566	22,114						733,680	712,667	756,047
TOTAL *(lines 23 - 29)*	30	773,049	29,077	0			0		802,126	777,906	810,469
CULTURE & RECREATION											
Library Services	31	956,969	34,000						990,969	964,886	916,465
Museum, Band and Theater	32	560,478	2,200				50,000		612,678	640,540	539,928
Parks	33	614,275	49,325						663,600	48,823	749,234
Recreation	34	773,467	141,600						915,067	1,493,115	817,447
Cemetery	35	273,331							273,331	263,027	245,877
Community Center, Zoo, & Marina	36								0	0	0
Other Culture and Recreation	37	16,000							16,000	16,000	20,269
TOTAL *(lines 31 - 37)*	38	3,194,520	227,125	0			50,000		3,471,645	3,426,391	3,289,220

Form 631 A P2

CITY OF Mason City

Department of Management

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	9,200	0
Economic Development	40	155,000		2,152,000					2,307,000	194,000	492,331
Housing and Urban Renewal	41								0	1,777,990	126,768
Planning & Zoning	42	197,042	25,972						223,014	216,299	174,456
Other Com & Econ Development	43	620,051	7,149,615						7,769,666	2,654,942	540,368
REBATES & PYMTS from TIF DEBT page	44			705,545					705,545	633,105	598,836
TOTAL *(lines 39 - 44)*	45	972,093	7,175,587	2,857,545			0		11,005,225	5,485,536	1,932,759
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46	311,525	23,400						334,925	334,809	326,949
Clerk, Treasurer, & Finance Adm.	47	458,659	56,886						515,545	514,726	458,589
Elections	48	17,000							17,000	17,000	35,444
Legal Services & City Attorney	49	226,959	22,835						249,794	251,200	214,026
City Hall & General Buildings	50	205,899	5,543						211,442	202,976	192,355
Tort Liability	51	570,000							570,000	585,000	336,568
Other General Government	52	685,956	2,645,526						3,331,482	3,162,054	3,065,124
TOTAL *(lines 46 - 52)*	53	2,475,998	2,754,190	0			0		5,230,188	5,067,765	4,629,055
DEBT SERVICE	54				3,804,861				3,804,861	2,830,133	3,023,881
Gov Capital Projects	55	10,445,078	4,513,800			5,400,000			20,358,878	23,459,454	6,910,207
TIF Capital Projects	56								0	0	0
TOTAL CAPITAL PROJECTS	57	10,445,078	4,513,800	0		5,400,000	0		20,358,878	23,459,454	6,910,207
TOTAL Government Activities Expenditures *(lines 11+22+30+38+45+53+54+57)*	58	26,232,272	17,798,501	2,857,545	3,804,861	5,400,000	50,000		56,143,179	52,268,692	32,566,040
BUSINESS TYPE ACTIVITIES Proprietary: Enterprise & Budgeted ISF											
Water Utility	59							3,748,397	3,748,397	3,367,812	3,413,526
Sewer Utility	60							1,970,409	1,970,409	1,877,451	1,882,398
Electric Utility	61								0	0	0
Gas Utility	62								0	0	0
Airport	63								0	0	0
Landfill/Garbage	64							1,143,816	1,143,816	1,105,958	1,009,223
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							1,843,368	1,843,368	1,780,575	1,765,430
Enterprise DEBT SERVICE	70							2,792,481	2,792,481	2,061,823	1,905,266
Enterprise CAPITAL PROJECTS	71							9,533,000	9,533,000	9,046,625	5,764,177
Enterprise **TIF** CAPITAL PROJECTS	72								0	0	0
TOTAL Business Type Expenditures *(lines 59 - 73)*	73							21,031,471	21,031,471	19,240,244	15,740,020
TOTAL ALL EXPENDITURES *(lines 58+74)*	74	26,232,272	17,798,501	2,857,545	3,804,861	5,400,000	50,000	21,031,471	77,174,650	71,508,936	48,306,060
Regular Transfers Out	75	171,203	1,995,724					3,878,405	6,045,332	5,163,671	4,496,328
Internal **TIF** Loan / Repayment Transfers Out	76			341,483					341,483	524,901	0
Total ALL Transfers Out	77	171,203	1,995,724	341,483	0	0	0	3,878,405	6,386,815	5,688,572	4,496,328
Total Expenditures & Fund Transfers Out (lines 75+76)	78	26,403,475	19,794,225	3,199,028	3,804,861	5,400,000	50,000	24,909,876	83,561,465	77,197,508	52,802,388
Continuing Appropriation	79					0		0	0	0	
Ending Fund Balance June 30	80	6,909,010	10,836,947	128,658	399,825	651	890,386	4,802,736	23,968,213	24,682,354	28,605,694

* 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.

Form 631 B

CITY OF **Mason City**

Department of Management

The last two columns will fill in once the Re-Est forms are completed

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	8,156,327	1,789,084		2,044,978	0			11,990,389	11,597,896	10,899,971
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes *(line 1 minus line 2)*	3	8,156,327	1,789,084		2,044,978	0			11,990,389	11,597,896	10,899,971
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5			1,137,606					1,137,606	1,311,525	1,549,083
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	190,601	41,903		46,152	0			278,656	303,298	186,315
Utility francise tax *(Iowa Code Chapter 364.2)*	7								0	0	0
Parimutuel wager tax	8								0	0	0
Gaming wager tax	9								0	0	0
Mobile Home Taxes	10								0	0	333,278
Hotel/Motel Taxes	11	450,000							450,000	310,000	4,560,629
Other *Local Option Taxes*	12	2,400,000	1,400,000						3,800,000	3,740,000	0
Subtotal - Other City Taxes *(lines 6 thru 12)*	13	3,040,601	1,441,903		46,152	0			4,528,656	4,353,298	5,080,222
Licenses & Permits	*14*	598,515							598,515	600,705	589,770
Use of Money & Property	*15*	366,000	310,000		60,000		20,000	88,866	844,866	792,300	1,650,177
Intergovernmental:											
Federal Grants & Reimbursements	*16*	1,486,894	7,049,615			5,400,000		500,000	14,436,509	5,570,503	3,664,383
Road Use Taxes	*17*		2,350,000						2,350,000	2,600,000	2,499,243
Other State Grants & Reimbursements	*18*	618,399	600,000						1,218,399	771,732	1,409,504
Local Grants & Reimbursements	*19*	227,722							227,722	202,307	193,173
Subtotal - Intergovernmental *(lines 16 thru 19)*	20	2,333,015	9,999,615	0	0	5,400,000		500,000	18,232,630	9,144,542	7,766,303
Charges for Fees & Service:											
Water Utility	21							5,551,000	5,551,000	5,455,500	5,019,678
Sewer Utility	22							4,679,000	4,679,000	4,299,500	3,303,158
Electric Utility	23								0	0	0
Gas Utility	24								0	0	0
Parking	25							68,200	68,200	73,200	91,226
Airport	26								0	342,327	80,378
Landfill/Garbage	27							1,196,000	1,196,000	1,193,000	1,107,913
Hospital	28								0	0	0
Transit	29								0	67,000	61,128
Cable TV, Internet & Telephone	30								0	0	0
Housing Authority	31								0	0	0
Storm Water Utility	32								0	250,000	0
Other Fees & Charges for Service	33	1,154,722	75,237					1,952,434	3,182,393	3,014,899	2,823,094
Subtotal - Charges for Service *(lines 21 thru 33)*	34	1,154,722	75,237		0	0	0	13,446,634	14,676,593	14,695,426	12,486,575
Special Assessments	35								0	0	5,076
Miscellaneous	*36*	1,703,854	2,452,000				30,000	50,400	4,236,254	9,195,023	4,747,759
Other Financing Sources:											
Regular Operating Transfers In	37	975,603	900,000		1,312,248			2,857,481	6,045,332	5,163,671	4,496,328
Internal TIF Loan Transfers In	38				341,483				341,483	524,901	0
Subtotal ALL Operating Transfers In	39	975,603	900,000	0	1,653,731	0	0	2,857,481	6,386,815	5,688,572	4,496,328
Proceeds of Debt *(Excluding TIF Internal Borrowing)*	40	7,650,000	2,600,000	2,100,000				7,865,000	20,215,000	15,894,881	7,006,356
Proceeds of Capital Asset Sales	41								0	0	9,213
Subtotal-Other Financing Sources *(lines 38 thru 40)*	42	8,625,603	3,500,000	2,100,000	1,653,731	0	0	10,722,481	26,601,815	21,583,453	11,511,897
Total Revenues except for beginning fund balance ***(lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)***	43	25,978,637	19,567,839	3,237,606	3,804,861	5,400,000	50,000	24,808,381	82,847,324	73,274,168	56,286,833
Beginning Fund Balance July 1	44	7,333,848	11,063,333	90,080	399,825	651	890,386	4,904,231	24,682,354	28,605,694	25,121,249
TOTAL REVENUES & BEGIN BALANCE *(lines 42+43)*	45	33,312,485	30,631,172	3,327,686	4,204,686	5,400,651	940,386	29,712,612	107,529,678	101,879,862	81,408,082

Form 635.2A

Department of Management

CITY OF Mason City

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	8,156,327	1,789,084		2,044,978	0			11,990,389	11,597,896	10,899,971
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	8,156,327	1,789,084		2,044,978	0			11,990,389	11,597,896	10,899,971
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			1,137,606					1,137,606	1,311,525	1,549,083
Other City Taxes	6	3,040,601	1,441,903		46,152	0			4,528,656	4,353,298	5,080,222
Licenses & Permits	7	598,515	0					0	598,515	600,705	589,770
Use of Money and Property	8	366,000	310,000	0	60,000	0	20,000	88,866	844,866	792,300	1,650,177
Intergovernmental	9	2,333,015	9,999,615	0	0	5,400,000		500,000	18,232,630	9,144,542	7,766,303
Charges for Fees & Service	10	1,154,722	75,237		0	0	0	13,446,634	14,676,593	14,695,426	12,486,575
Special Assessments	11	0	0		0	0		0	0	0	5,076
Miscellaneous	12	1,703,854	2,452,000		0	0	30,000	50,400	4,236,254	9,195,023	4,747,759
Sub-Total Revenues	13	17,353,034	16,067,839	1,137,606	2,151,130	5,400,000	50,000	14,085,900	56,245,509	51,690,715	44,774,936
Other Financing Sources:											
Total Transfers In	14	975,603	900,000	0	1,653,731	0	0	2,857,481	6,386,815	5,688,572	4,496,328
Proceeds of Debt	15	7,650,000	2,600,000	2,100,000	0	0		7,865,000	20,215,000	15,894,881	7,006,356
Proceeds of Capital Asset Sales	16	0	0	0	0	0	0	0	0	0	9,213
Total Revenues and Other Sources	17	25,978,637	19,567,839	3,237,606	3,804,861	5,400,000	50,000	24,808,381	82,847,324	73,274,168	56,286,833
Expenditures & Other Financing Uses											
Public Safety	18	7,424,796	1,093,082	0			0		8,517,878	8,323,651	8,677,677
Public Works	19	946,738	2,005,640	0			0		2,952,378	2,897,856	3,292,772
Health and Social Services	20	773,049	29,077	0			0		802,126	777,906	810,469
Culture and Recreation	21	3,194,520	227,125	0			50,000		3,471,645	3,426,391	3,289,220
Community and Economic Development	22	972,093	7,175,587	2,857,545			0		11,005,225	5,485,536	1,932,759
General Government	23	2,475,998	2,754,190	0			0		5,230,188	5,067,765	4,629,055
Debt Service	24	0	0	0	3,804,861		0		3,804,861	2,830,133	3,023,881
Capital Projects	25	10,445,078	4,513,800	0		5,400,000	0		20,358,878	23,459,454	6,910,207
Total Government Activities Expenditures	26	26,232,272	17,798,501	2,857,545	3,804,861	5,400,000	50,000		56,143,179	52,268,692	32,566,040
Business Type Proprietray: Enterprise & ISF	27							21,031,471	21,031,471	19,240,244	15,740,020
Total Gov & Bus Type Expenditures	28	26,232,272	17,798,501	2,857,545	3,804,861	5,400,000	50,000	21,031,471	77,174,650	71,508,936	48,306,060
Total Transfers Out	29	171,203	1,995,724	341,483	0	0	0	3,878,405	6,386,815	5,688,572	4,496,328
Total ALL Expenditures/Fund Transfers Out	30	26,403,475	19,794,225	3,199,028	3,804,861	5,400,000	50,000	24,909,876	83,561,465	77,197,508	52,802,388
Excess Revenues & Other Sources Over	31										
(Under) Expenditures/Transfers Out	32	-424,838	-226,386	38,578	0	0	0	-101,495	-714,141	-3,923,340	3,484,445
Continuing Appropriation	33					0		0	0	0	
Beginning Fund Balance July 1	34	7,333,848	11,063,333	90,080	399,825	651	890,386	4,904,231	24,682,354	28,605,694	25,121,249
Ending Fund Balance June 30	35	6,909,010	10,836,947	128,658	399,825	651	890,386	4,802,736	23,968,213	24,682,354	28,605,694

Form 703

Department of Management

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

City Name: **Mason City**

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)	Paid from Funds OTHER THAN Current Year Property Taxes -(H)	Amount Paid by Current Year Debt Service Levy =(I)
(1)	AQUATIC CENTER & 2003 STREET IMPROVEMENTS	4,150,000	10/2002	365,000	86,150	300	451,450	60,000	391,450
(2)	2004 CAPITAL IMPROVEMENTS	1,215,000	10/2003	120,000	24,083	400	144,483		144,483
(3)	2005 CAPITAL IMPROVEMENTS	4,645,000	10/2004	450,000	100,150	400	550,550	283,511	267,039
(4)	2006 CAPITAL IMPROVEMENTS	500,000	8/2005	105,000	7,095	300	112,395		112,395
(5)	2006 WATER, SEWER & TIF	2,585,000	11/2005	200,000	72,095	400	272,495	272,495	0
(6)	2007 CAPITAL IMPROVEMENTS	2,775,000	11/2006	255,000	89,728	400	345,128		345,128
(7)	2008 CAPITAL IMPROVEMENTS	3,920,000	9/2007	310,000	149,272	400	459,672	239,794	219,878
(8)	2008 CAPITAL LOAN NOTE	320,000	9/2007	50,000	4,418		54,418		54,418
(9)	CAMPGROUNDS	700,000	5/1/2008	135,000	14,824		149,824	149,824	0
(10)	2009 CAPITAL IMPROVEMENTS	3,030,000	7/1/2008	290,000	113,238	400	403,638	121,384	282,254
(11)	2009 OVERPASS & LIFT STATION	3,500,000	11/1/2008	360,000	134,653	400	495,053	220,968	274,085
(12)	NORTHBRIDGE #1	2,000,000	4/2003	125,000	72,286	300	197,586	197,586	0
(13)	IC SYSTEMS TIF	380,000	12/2003	39,378	8,613	300	48,291	48,291	0
(14)	WATER REVENUE BONDS	17,565,000	12/2004	685,000	351,000	30,913	1,066,913	1,066,913	0
(15)	2007 WATER REVENUE	1,865,000	9/2006	140,000	60,000	400	200,400	200,400	0
(16)	2008 WATER REVENUE	1,345,000	9/2007	115,000	50,453	400	165,853	165,853	0
(17)	SEWER #1	4,237,000	12/1991	310,000	19,050	600	329,650	329,650	0
(18)	2007 SEWER REVENUE BONDS	1,565,000	9/2006	85,000	54,990	400	140,390	140,390	0
(19)	SRF 09	13,000,000	12/6/2009	472,000	384,775	32,500	889,275	889,275	0
(20)	2007 STORM SEWER	190,000	12/2006	65,000	1,265	0	66,265	66,265	0
(21)	AMBULANCE NOTE	435,680	12/2004	44,163	9,450	0	53,613	53,613	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	4,720,541	1,807,588	69,213	6,597,342	4,506,212	2,091,130

Form 631.1 Department of Management

NOTICE OF PUBLIC HEARING
BUDGET ESTIMATE

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

City of **Mason City**, Iowa

The City Council will conduct a public hearing on the proposed Budget at Mason City Room

on 3/3/09 (Date) xx/xx/xx at 7:00 p.m. (hour)

The Budget Estimate Summary of proposed receipts and expenditures is shown below. Copies of the the detailed proposed Budget may be obtained or viewed at the offices of the Mayor, City Clerk, and at the Library.

The estimated Total tax levy rate per $1000 valuation on regular property . . . . . $ 12.73451

The estimated tax levy rate per $1000 valuation on Agricultural land is . . . . . $ 3.00375

At the public hearing, any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget.

641-421-3613
phone number

Brent Trout/Kevin Jacobson
City Clerk/Finance Officer's NAME

		Budget FY 2010	Re-estimated FY 2009	Actual FY 2008
		(a)	(b)	(c)
Revenues & Other Financing Sources				
Taxes Levied on Property	1	11,990,389	11,597,896	10,899,971
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	3	11,990,389	11,597,896	10,899,971
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	1,137,606	1,311,525	1,549,083
Other City Taxes	6	4,528,656	4,353,298	5,080,222
Licenses & Permits	7	598,515	600,705	589,770
Use of Money and Property	8	844,866	792,300	1,650,177
Intergovernmental	9	18,232,630	9,144,542	7,766,303
Charges for Fees & Service	10	14,676,593	14,695,426	12,486,575
Special Assessments	11	0	0	5,076
Miscellaneous	12	4,236,254	9,195,023	4,747,759
Other Financing Sources	13	26,601,815	21,583,453	11,511,897
Total Revenues and Other Sources	14	82,847,324	73,274,168	56,286,833
Expenditures & Other Financing Uses				
Public Safety	15	8,517,878	8,323,651	8,677,677
Public Works	16	2,952,378	2,897,856	3,292,772
Health and Social Services	17	802,126	777,906	810,469
Culture and Recreation	18	3,471,645	3,426,391	3,289,220
Community and Economic Development	19	11,005,225	5,485,536	1,932,759
General Government	20	5,230,188	5,067,765	4,629,055
Debt Service	21	3,804,861	2,830,133	3,023,881
Capital Projects	22	20,358,878	23,459,454	6,910,207
Total Government Activities Expenditures	23	56,143,179	52,268,692	32,566,040
Business Type / Enterprises	24	21,031,471	19,240,244	15,740,020
Total ALL Expenditures	25	77,174,650	71,508,936	48,306,060
Transfers Out	26	6,386,815	5,688,572	4,496,328
Total ALL Expenditures/Transfers Out	27	83,561,465	77,197,508	52,802,388
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	28	-714,141	-3,923,340	3,484,445
Continuing Appropriation	29	0	0	
Beginning Fund Balance July 1	30	24,682,354	28,605,694	25,121,249
Ending Fund Balance June 30	31	23,968,213	24,682,354	28,605,694