

NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET

Fiscal Year July 1, 2021 - June 30, 2022

The City of: MINBURN

The City Council will conduct a public hearing on the proposed budget as follows:

Location: Minburn City Hall Meeting Date: 3/8/2021 Meeting Time: 07:00 PM

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 14.52298

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.

Phone Number
(515) 677-2245

City Clerk/Finance Officer's NAME
Wendy Merical

		Budget FY 2022	Re-estimated FY 2021	Actual FY 2020
Revenues & Other Financing Sources				
Taxes Levied on Property	1	156,880	161,219	155,412
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	3	156,880	161,219	155,412
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	1,217	1,217	1,217
Other City Taxes	6	122,120	90,000	97,467
Licenses & Permits	7	1,570	1,590	1,432
Use of Money and Property	8	20,540	11,540	13,096
Intergovernmental	9	75,847	71,768	63,951
Charges for Fees & Service	10	251,786	246,086	257,235
Special Assessments	11	0	0	3,250
Miscellaneous	12	14,350	14,100	6,516
Other Financing Sources	13	0	0	0
Transfers In	14	94,170	94,070	142,757
Total Revenues and Other Sources	15	738,480	691,590	742,333
Expenditures & Other Financing Uses				
Public Safety	16	30,850	25,750	12,661
Public Works	17	106,255	102,650	104,892
Health and Social Services	18	5,000	5,000	4,500
Culture and Recreation	19	121,973	100,914	98,439
Community and Economic Development	20	1,010	1,010	735
General Government	21	80,830	64,625	73,659
Debt Service	22	23,830	24,670	19,114
Capital Projects	23	0	0	0
Total Government Activities Expenditures	24	369,748	324,619	314,000
Business Type / Enterprises	25	220,805	213,875	208,027
Total ALL Expenditures	26	590,553	538,494	522,027
Transfers Out	27	94,170	94,070	142,757
Total ALL Expenditures/Transfers Out	28	684,723	632,564	664,784
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	29	53,757	59,026	77,549
Beginning Fund Balance July 1	30	390,425	331,399	253,850
Ending Fund Balance June 30	31	444,182	390,425	331,399

		With Gas & Electric		Without Gas & Electric	City Number: 25-236 Last Official Census: 365
Regular	2a	10,936,044	2b	10,790,163	
DEBT SERVICE	3a	10,973,736	3b	10,827,855	
Ag Land	4a	37,646			

TAXES LEVIED									
Purpose	Dollar Limit	ENTER FIRE DISTRICT RATE BELOW			Request with Utility Replacement	Property Taxes Levied			Rate
Regular General levy	8.10000			5	88,582	87,400	43		8.10000
Non-Voted Other Permissible Levies									
Contract for use of Bridge	0.67500			6		0	44		0.00000
Opr & Maint publicly owned Transit	0.95000			7		0	45		0.00000
Rent, Ins. Maint of Civic Center	Amt Nec			8		0	46		0.00000
Opr & Maint of City owned Civic Center	0.13500			9		0	47		0.00000
Planning a Sanitary Disposal Project	0.06750			10		0	48		0.00000
Aviation Authority (under sec.330A.15)	0.27000			11		0	49		0.00000
Levee Impr. fund in special charter city	0.06750			13		0	51		0.00000
Liability, property & self insurance costs	Amt Nec			14	28,000	27,626	52		2.56034
Support of a Local Emerg.Mgmt.Comm.	Amt Nec			462		0	465		0.00000
Voted Other Permissible Levies									
Instrumental/Vocal Music Groups	0.13500			15		0	53		0.00000
Memorial Building	0.81000			16		0	54		0.00000
Symphony Orchestra	0.13500			17		0	55		0.00000
Cultural & Scientific Facilities	0.27000			18		0	56		0.00000
County Bridge	As Voted			19		0	57		0.00000
Missi or Missouri River Bridge Const.	1.35000			20		0	58		0.00000
Aid to a Transit Company	0.03375			21		0	59		0.00000
Maintain Institution received by gift/devise	0.20500			22		0	60		0.00000
City Emergency Medical District	1.00000			463		0	466		0.00000
Support Public Library	0.27000			23		0	61		0.00000
Unified Law Enforcement	1.50000			24		0	62		0.00000
Total General Fund Regular Levies (5 thru 24)				25	116,582	115,026			
Ag Land	3.00375			26	114	113	63		3.00375
Total General Fund Tax Levies (25 + 26)				27	116,696	115,139			
Special Revenue Levies									
Emergency (if general fund at levy limit)	0.27000			28	2,953	2,913	64		0.27000
Police & Fire Retirement	Amt Nec			29		0			0.00000
FICA & IPERS (if general fund at levy limit)	Amt Nec			30	11,085	10,937			1.01362
Other Employee Benefits	Amt Nec			31	10,000	9,867			0.91441
Total Employee Benefit Levies (29,30,31)				32	21,085	20,804	65		1.92803
Sub Total Special Revenue Levies (28+32)				33	24,038	23,717			
As Req		With Gas & Elec Valuation	Without Gas & Elec Valuation						
SSMID 1		0	0	34		0	66		0.00000
SSMID 2		0	0	35		0	67		0.00000
SSMID 3		0	0	36		0	68		0.00000
SSMID 4		0	0	37		0	69		0.00000
SSMID 5		0	0	555		0	565		0.00000
SSMID 6		0	0	556		0	566		0.00000
SSMID 7		0	0	1177		0	1179		0.00000
SSMID 8		0	0	1185		0	1187		0.00000
Total Special Revenue Levies				39	24,038	23,717			
Debt Service Levy 76.10(6)	Amt Nec			40	18,267	18,024	70		1.66461
Capital Projects (Capital Improv. Reserve)	0.67500			41		0	71		0.00000
Total Property Taxes (27+39+40+41)				42	159,001	156,880	72		14.52298

(Signature)

(Date)

(County Auditor)

(Date)

NOTICE OF PUBLIC HEARING - CITY OF MINBURN - PROPOSED PROPERTY TAX LEVY

Fiscal Year July 1, 2021 - June 30, 2022

The City Council will conduct a public hearing on the proposed Fiscal Year City property tax levy as follows:

Meeting Date: 2/8/2021 **Meeting Time:** 07:00 PM **Meeting Location:** Minburn City Hall

At the public hearing any resident or taxpayer may present objections to, or arguments in favor of the proposed tax levy. After adoption of the proposed tax levy, the City Council will publish notice and hold a hearing on the proposed city budget.

City Website (if available)

City Telephone Number
(515) 677-2245

	Current Year Certified Property Tax 2020 - 2021	Budget Year Effective Property Tax 2021 - 2022	Budget Year Proposed Maximum Property Tax 2021 - 2022	Annual % CHG
Regular Taxable Valuation	10,566,112	10,936,044	10,936,044	
Tax Levies:				
Regular General	85,586	85,586	85,582	
Contract for Use of Bridge	0	0	0	
Opr & Maint Publicly Owned Transit	0	0	0	
Rent, Ins. Maint. Of Non-Owned Civ. Ctr.	0	0	0	
Opr & Maint of City-Owned Civic Center	0	0	0	
Planning a Sanitary Disposal Project	0	0	0	
Liability, Property & Self-Insurance Costs	25,000	25,000	28,000	
Support of Local Emer. Mgmt. Commission	0	0	0	
Emergency	2,853	2,853	2,953	
Police & Fire Retirement	0	0	0	
FICA & IPERS	8,500	8,500	12,254	
Other Employee Benefits	14,500	14,500	12,771	
Total Tax Levy	136,439	136,439	144,560	5.95
Tax Rate	12.91289	12.47608	13.21867	

Explanation of significant increases in the budget:

Increase in insurance and benefit costs.

If applicable, the above notice also available online at:

Minburn.org

*Total city tax rate will also include voted general fund levy, debt service levy, and capital improvement reserve levy.

**Budget year effective property tax rate is the rate that would be assessed for these levies if the dollars requested is not changed in the coming budget year

Commercial & Industrial Replacement Claim Estimation

City Name: MINBURN

Fiscal Year July 1, 2021 - June 30, 2022

This sheet has been designed to allow each city to estimate the amount of property tax reimbursement that will be received from the State for each fund.

		Commercial - Non-TIF	Commercial - TIF	Industrial - Non-TIF	Industrial - TIF
Taxable	1	1,772,172	37,692	0	0
100% Assessed	2	1,969,080	41,880	0	0
A					
General Fund	3	REPLACEMENT		2,099	REVENUES, LINE 18
Special Fund	4			433	REVENUES, LINE 18
Debt Fund	5			335	REVENUES, LINE 18
Capital Reserve Fund	6			0	REVENUES, LINE 18
REPLACEMENT PAYMENT PERCENTAGE					
Beginning in FY 2021-2022, the amount of commercial & industrial replacement payments paid by the State of Iowa to local governments becomes limited by the total amount of payments made in FY 2016-2017. This limitation of total dollars available for repayment of commercial & industrial replacement claims may cause all payments to local governments to be pro-rated. The amount of proration necessary for the budget year will not be known until August, but the dropdown below will allow the estimated commercial & industrial replacement payments to be reduced by a selected proration percentage.					
To reduce that estimated amount of commercial & industrial replacement payment budgeted for the coming fiscal year, complete an estimation of the replacement payment above. Once complete, select a proration percentage from the list below. The proration percentage will limit the amount of estimated replacement payment budgeted. This will hopefully prevent an over estimation in the budget year revenues.					
Proration Percentage					
100%					
Please input the amount of revenue being received from any grants or reimbursements from the State of Iowa, excluding the replacement amounts on lines 3 through 6 above. Separate the revenues by fund receiving the money.					
Other State Grants & Reimbursements		General	Special Revenue	TIF Sp. Revenue	Debt Service
				Capital Projects	Proprietary

Commercial & Industrial Replacement Claim Estimation

City Name: MINBURN

Fiscal Year July 1, 2021 - June 30, 2022

				Commercial - Reg	Industrial - Reg	Replacement
Special Fund - Total All SSMIDS			1			0
SSMID 1	Taxable		2	0	0	
	Assessed		3	0	0	0
SSMID 2	Taxable		4	0	0	
	Assessed		5	0	0	0
SSMID 3	Taxable		6	0	0	
	Assessed		7	0	0	0
SSMID 4	Taxable		8	0	0	
	Assessed		9	0	0	0
SSMID 5	Taxable		10	0	0	
	Assessed		11	0	0	0
SSMID 6	Taxable		12	0	0	
	Assessed		13	0	0	0
SSMID 7	Taxable		14	0	0	
	Assessed		15	0	0	0
SSMID 8	Taxable		16	0	0	
	Assessed		17	0	0	0

FUND BALANCE
City Name: MINBURN
Fiscal Year July 1, 2021 - June 30, 2022

	GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	TOTAL GOVERNMENT	PROPRIETARY	GRAND TOTAL
Annual Report FY 2020									
Beginning Fund Balance July 1	1	-81,482	99,812	67	15,981	34,828	-34,794	288,644	253,850
Actual Revenues Except Beg Balance	2	192,669	279,899	1,335	42,923	16	530,244	212,089	742,333
Actual Expenditures Except End Balance	3	191,975	231,051	1,215	19,114	0	443,355	221,429	664,784
Ending Fund Balance June 30	4	-80,788	148,660	187	39,790	34,844	52,095	279,304	331,399
Re-Estimated FY 2021									
Beginning Fund Balance	5	-80,788	148,660	187	39,790	34,844	52,095	279,304	331,399
Re-Est Revenues	6	195,422	263,551	1,217	26,274	640	487,104	204,486	691,590
Re-Est Expenditures	7	201,439	191,363	1,217	24,670	0	418,689	213,875	632,564
Ending Fund Balance	8	-86,805	220,848	187	41,394	35,484	120,510	269,915	390,425
Budget FY 2022									
Beginning Fund Balance	9	-86,805	220,848	187	41,394	35,484	120,510	269,915	390,425
Revenues	10	205,547	300,771	1,217	19,819	640	527,994	210,486	738,480
Expenditures	11	221,050	217,821	1,217	23,830	0	463,918	220,805	684,723
Ending Fund Balance	12	-102,308	303,798	187	37,383	36,124	184,586	259,596	444,182

LOCAL EMC SUPPORT

City Name: MINBURN

Fiscal Year July 1, 2021 - June 30, 2022

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 total below will reflect the total amount of Emergency Management Commission support provided by the City.

	Request with Utility Replacement	Property Taxes Levied
Portion of General Fund Levy Used for Emerg. Mgmt. Comm.		0
Support of a Local Emerg. Mgmt. Comm.	0	0
TOTAL FOR FY 2022	0	0

RE-ESTIMATED EXPENDITURES SCHEDULE PAGE 1

City Name: MINBURN

Fiscal Year July 1, 2020 - June 30, 2021

GOVERNMENT ACTIVITIES CONT.	GENERAL	SPECIAL REVENUE	TIF/SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	RE-ESTIMATED 2021	ACTUAL 2020
PUBLIC SAFETY									
Police Department/Crime Prevention	1							0	488
Jail	2							0	0
Emergency Management	3	250						250	0
Flood Control	4							0	0
Fire Department	5	25,050	300					25,350	12,113
Ambulance	6		100					100	60
Building Inspections	7							0	0
Miscellaneous Protective Services	8							0	0
Animal Control	9	50						50	0
Other Public Safety	10							0	0
TOTAL (lines 1 - 10)	11	25,350	400			0		25,750	12,661
PUBLIC WORKS									
Roads, Bridges, & Sidewalks	12	5,500	51,490					56,990	60,620
Parking - Meter and Off-Street	13							0	0
Street Lighting	14	8,200	0					8,200	7,653
Traffic Control and Safety	15							0	0
Snow Removal	16		4,360					4,360	3,936
Highway Engineering	17							0	0
Street Cleaning	18							0	0
Airport (if not Enterprise)	19							0	0
Garbage (if not Enterprise)	20	33,100						33,100	32,683
Other Public Works	21							0	0
TOTAL (lines 12 - 21)	22	46,800	55,850			0		102,650	104,892
HEALTH & SOCIAL SERVICES									
Welfare Assistance	23							0	0
City Hospital	24							0	0
Payments to Private Hospitals	25							0	0
Health Regulation and Inspection	26							0	0
Water, Air, and Mosquito Control	27	5,000						5,000	4,500
Community Mental Health	28							0	0
Other Health and Social Services	29	0						0	0
TOTAL (lines 23 - 29)	30	5,000	0			0		5,000	4,500
CULTURE & RECREATION									
Library Services	31	29,650	10,170					39,820	37,716
Museum, Band and Theater	32							0	0
Parks	33	9,504	1,160					10,664	10,311
Recreation	34		25,400					25,400	25,341
Cemetery	35	16,690	540					17,230	20,996
Community Center, Zoo, & Marina	36							0	0
Other Culture and Recreation	37	7,800						7,800	4,075
TOTAL (lines 31 - 37)	38	63,644	37,270			0		100,914	98,439

RE-ESTIMATED EXPENDITURES SCHEDULE PAGE 2

City Name: MINBURN

Fiscal Year July 1, 2020 - June 30, 2021

GOVERNMENT ACTIVITIES CONT.	GENERAL	SPECIAL REVENUE	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	RE-ESTIMATED 2021	ACTUAL 2020
COMMUNITY & ECONOMIC DEVELOPMENT									
Community Beautification	39 0							0	0
Economic Development	40 1,010	0						1,010	735
Housing and Urban Renewal	41							0	0
Planning & Zoning	42							0	0
Other Com & Econ Development	43							0	0
TIF Rebates	44							0	0
TOTAL (lines 39 - 44)	45 1,010	0	0			0		1,010	735
GENERAL GOVERNMENT									
Mayor, Council, & City Manager	46 2,700	250						2,950	3,579
Clerk, Treasurer, & Finance Adm.	47 26,185	4,740						30,925	37,081
Elections	48 0							0	597
Legal Services & City Attorney	49 2,000							2,000	3,023
City Hall & General Buildings	50 3,750	0						3,750	3,830
Tort Liability	51 25,000							25,000	25,549
Other General Government	52							0	0
TOTAL (lines 46 - 52)	53 59,635	4,990	0	24,670		0		64,625	73,659
DEBT SERVICE	54							24,670	19,114
Gov Capital Projects	55				0			0	0
TIF Capital Projects	56							0	0
TOTAL CAPITAL PROJECTS	57 0	0	0		0	0		0	0
TOTAL Governmental Activities Expenditures (lines 11+22+30+38+44+52+53+54)	58 201,439	98,510	0	24,670	0	0		324,619	314,000
BUSINESS TYPE ACTIVITIES Proprietary: Enterprise & Budgeted ISF									
Water Utility	59						99,685	99,685	88,235
Sewer Utility	60						114,190	114,190	65,492
Electric Utility	61							0	0
Gas Utility	62							0	0
Airport	63							0	0
Landfill/Garbage	64							0	0
Transit	65							0	0
Cable TV, Internet & Telephone	66							0	0
Housing Authority	67							0	0
Storm Water Utility	68						0	0	0
Other Business Type (city hosp., ISF, parking, etc.)	69							0	0
Enterprise DEBT SERVICE	70							0	0
Enterprise CAPITAL PROJECTS	71							0	0
Enterprise TIF CAPITAL PROJECTS	72							0	0
TOTAL BUSINESS TYPE EXPENDITURES (lines 59+72)	73						213,875	213,875	208,027
TOTAL ALL EXPENDITURES (lines 58+73)	74 201,439	98,510	0	24,670	0	0	213,875	538,494	522,027
Regular Transfers Out	75 0	92,853	1,217	0	0	0	0	92,853	141,542
Internal TIF Loan Transfers Out	76		1,217					1,217	1,215
Total ALL Transfers Out	77 0	92,853	1,217	0	0	0	0	94,070	142,757
Total Expenditures and Other Fin Uses (lines 74+77)	78 201,439	191,363	1,217	24,670	0	0	213,875	632,564	664,784
Ending Fund Balance June 30	79 -86,805	220,848	187	41,394	-90,598	35,484	269,915	390,425	331,399

RE-ESTIMATED REVENUES DETAIL

City Name: MINBURN

Fiscal Year July 1, 2020 - June 30, 2021

REVENUES & OTHER FINANCING SOURCES	GENERAL	SPECIAL REVENUE	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	RE-ESTIMATED 2021	ACTUAL 2020
Taxes Levied on Property	1 110,696	25,853		24,670				161,219	155,412
Less: Uncollected Property Taxes - Levy Year	2							0	0
Net Current Property Taxes (line 1 minus line 2)	3 110,696	25,853		24,670		0		161,219	155,412
Delinquent Property Taxes	4							0	0
TIF Revenues	5		1,217					1,217	1,217
Other City Taxes:									
Utility Tax Replacement Excise Taxes	6							0	0
Utility franchise tax (Iowa Code Chapter 364.2)	7							0	0
Parimutuel wager tax	8							0	0
Gaming wager tax	9							0	0
Mobile Home Taxes	10							0	0
Hotel/Motel Taxes	11							0	0
Other Local Option Taxes	12	90,000						90,000	97,467
Subtotal - Other City Taxes (lines 6 thru 12)	13 0	90,000		0	0			90,000	97,467
Licenses & Permits	14 1,590							1,590	1,432
Use of Money & Property	15 500	11,000				40	0	11,540	13,096
Intergovernmental:									
Federal Grants & Reimbursements	16 0				0			0	1,650
Road Use Taxes	17	46,300						46,300	34,909
Other State Grants & Reimbursements	18 2,603	398	0	387	0			3,388	3,950
Local Grants & Reimbursements	19 22,080							22,080	23,442
Subtotal - Intergovernmental (lines 16 thru 19)	20 24,683	46,698	0	387	0		0	71,768	63,951
Charges for Fees & Service:									
Water Utility	21						97,440	97,440	101,268
Sewer Utility	22						107,046	107,046	110,139
Electric Utility	23							0	0
Gas Utility	24							0	0
Parking	25							0	0
Airport	26							0	0
Landfill/Garbage	27 38,400							38,400	38,158
Hospital	28							0	0
Transit	29							0	0
Cable TV, Internet & Telephone	30							0	0
Housing Authority	31							0	0
Storm Water Utility	32						0	0	4
Other Fees & Charges for Service	33 2,600					600		3,200	7,666
Subtotal - Charges for Service (lines 21 thru 33)	34 41,000	0		0	0	600	204,486	246,086	257,235
Special Assessments	35							0	3,250
Miscellaneous	36 14,100	0			0		0	14,100	6,516
Other Financing Sources:									
Regular Operating Transfers In	37 2,853	90,000		0	0	0	0	92,853	141,542
Internal TIF Loan Transfers In	38		0	1,217				1,217	1,215
Subtotal ALL Operating Transfers In	39 2,853	90,000	0	1,217	0	0	0	94,070	142,757
Proceeds of Debt (Excluding TIF Internal Borrowing)	40				0			0	0
Proceeds of Capital Asset Sales	41							0	0
Subtotal-Other Financing Sources (lines 36 thru 38)	42 2,853	90,000	0	1,217	0	0	0	94,070	142,757
Total Revenues except for beginning fund balance (lines 3, 4, 5, 12, 13, 14, 19, 33, 34, 35, & 39)	43 195,422	263,551	1,217	26,274	0	640	204,486	691,590	742,333
Beginning Fund Balance July 1	44 -80,788	148,660	187	39,790	-90,598	34,844	279,304	331,399	253,850
TOTAL REVENUES & BEGIN BALANCE (lines 41+42)	45 114,634	412,211	1,404	66,064	-90,598	35,484	483,790	1,022,989	996,183

EXPENDITURES SCHEDULE PAGE 1

City Name: MINBURN

Fiscal Year July 1, 2021 - June 30, 2022

GOVERNMENT ACTIVITIES	GENERAL	SPECIAL REVENUES	TIF/SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2022	RE-ESTIMATED 2021	ACTUAL 2020
PUBLIC SAFETY										
Police Department/Crime Prevention	1							0	0	488
Jail	2							0	0	0
Emergency Management	3	250						250	250	0
Flood Control	4							0	0	0
Fire Department	5	30,150	300					30,450	25,350	12,113
Ambulance	6		100					100	100	60
Building Inspections	7							0	0	0
Miscellaneous Protective Services	8							0	0	0
Animal Control	9	50						50	50	0
Other Public Safety	10							0	0	0
TOTAL (lines 1 - 10)	11	30,450	400			0		30,850	25,750	12,661
PUBLIC WORKS										
Roads, Bridges, & Sidewalks	12	5,190	52,800					57,990	56,990	60,620
Parking - Meter and Off-Street	13							0	0	0
Street Lighting	14	0	8,200					8,200	8,200	7,653
Traffic Control and Safety	15							0	0	0
Snow Removal	16		4,965					4,965	4,360	3,936
Highway Engineering	17							0	0	0
Street Cleaning	18							0	0	0
Airport	19							0	0	0
Garbage (if not Enterprise)	20	35,100						35,100	33,100	32,683
Other Public Works	21							0	0	0
TOTAL (lines 12 - 21)	22	40,290	65,965			0		106,255	102,650	104,892
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	5,000						5,000	5,000	4,500
Community Mental Health	28							0	0	0
Other Health and Social Services	29							0	0	0
TOTAL (lines 23 - 29)	30	5,000	0			0		5,000	5,000	4,500
CULTURE & RECREATION										
Library Services	31	33,000	11,450					44,450	39,820	37,716
Museum, Band and Theater	32							0	0	0
Parks	33	9,680	1,635					11,315	10,664	10,311
Recreation	34		41,298					41,298	25,400	25,341
Cemetery	35	16,600	510					17,110	17,230	20,996
Community Center, Zoo, & Marina	36							0	0	0
Other Culture and Recreation	37	7,800						7,800	7,800	4,075
TOTAL (lines 31 - 37)	38	67,080	54,893			0		121,973	100,914	98,439

EXPENDITURES SCHEDULE PAGE 2

City Name: MINBURN

Fiscal Year July 1, 2021 - June 30, 2022

GOVERNMENT ACTIVITIES	GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2022	RE-ESTIMATED 2021	ACTUAL 2020
COMMUNITY & ECONOMIC DEVELOPMENT										
Community Beautification	39 0							0	0	0
Economic Development	40 1,010							1,010	1,010	735
Housing and Urban Renewal	41							0	0	0
Planning & Zoning	42							0	0	0
Other Com & Econ Development	43							0	0	0
TIF Rebates	44							0	0	0
TOTAL (lines 39 - 44)	45 1,010	0	0			0		1,010	1,010	735
GENERAL GOVERNMENT										
Mayor, Council, & City Manager	46 3,000	250						3,250	2,950	3,579
Clerk, Treasurer, & Finance Adm.	47 38,250	3,360						41,610	30,925	37,081
Elections	48 0							0	0	597
Legal Services & City Attorney	49 2,500							2,500	2,000	3,023
City Hall & General Buildings	50 5,970	0						5,970	3,750	3,830
Tort Liability	51 27,500							27,500	25,000	25,549
Other General Government	52							0	0	0
TOTAL (lines 46 - 52)	53 77,220	3,610	0	23,830		0		80,830	64,625	73,659
DEBT SERVICE										
Gov Capital Projects	54							23,830	24,670	19,114
TIF Capital Projects	55					0		0	0	0
TOTAL CAPITAL PROJECTS	56							0	0	0
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	57 0	0	0	23,830	0	0		369,748	324,619	314,000
BUSINESS TYPE ACTIVITIES										
Proprietary: Enterprise & Budgeted ISF										
Water Utility	59							104,874	99,685	88,235
Sewer Utility	60							115,931	114,190	65,492
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	54,300
Enterprise CAPITAL PROJECTS	71							0	0	0
Enterprise TIF CAPITAL PROJECTS	72							0	0	0
TOTAL Business Type Expenditures (lines 59 - 72)	73							220,805	213,875	208,027
TOTAL ALL EXPENDITURES (lines 58 + 73)	74 221,050	124,868	0	23,830	0	0		590,553	538,494	522,027
Regular Transfers Out	75 0	92,953		0		0		92,953	92,853	141,542
Internal TIF Loan / Repayment Transfers Out	76		1,217					1,217	1,217	1,215
Total ALL Transfers Out	77 0	92,953	1,217	0	0	0		94,170	94,070	142,757
Total Expenditures & Fund Transfers Out (lines 74+77)	78 221,050	217,821	1,217	23,830	0	0		684,723	632,564	664,784
Ending Fund Balance June 30	79 -102,308	303,798	187	37,383	-90,598	36,124		444,182	390,425	331,399

REVENUES DETAIL

City Name: MINNBURN

Fiscal Year July 1, 2021 - June 30, 2022

	GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2022	RE-ESTIMATED 2021	ACTUAL 2020
REVENUES & OTHER FINANCING SOURCES										
Taxes Levied on Property	1 115,139	23,717		18,024	0			156,880	161,219	155,412
Less: Uncollected Property Taxes - Levy Year	2							0	0	0
Net Current Property Taxes (line 1 minus line 2)	3 115,139	23,717		18,024	0			156,880	161,219	155,412
Delinquent Property Taxes	4							0	0	0
TIF Revenues	5		1,217					1,217	1,217	1,217
Other City Taxes:										
Utility Tax Replacement Excise Taxes	6 1,556	321		243	0			2,120	0	0
Utility franchise 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	0
Hotel/Motel Taxes	11							0	0	0
Other Local Option Taxes	12	120,000						120,000	90,000	97,467
Subtotal - Other City Taxes (lines 6 thru 12)	13 1,556	120,321		243	0			122,120	90,000	97,467
Licenses & Permits	14 1,570							1,570	1,590	1,432
Use of Money & Property	15 500	20,000				40	0	20,540	11,540	13,096
Intergovernmental:										
Federal Grants & Reimbursements	16 0							0	0	1,650
Road Use Taxes	17	46,300						46,300	46,300	34,909
Other State Grants & Reimbursements	18 2,099	433	0	335	0			2,867	3,388	3,950
Local Grants & Reimbursements	19 26,680							26,680	22,080	23,442
Subtotal - Intergovernmental (lines 16 thru 19)	20 28,779	46,733	0	335	0			75,847	71,768	63,951
Charges for Fees & Service:										
Water Utility	21							100,440	97,440	101,268
Sewer Utility	22							110,046	107,046	110,139
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 38,100							38,100	38,400	38,158
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	4
Other Fees & Charges for Service	33 2,600					600		3,200	3,200	7,666
Subtotal - Charges for Service (lines 21 thru 33)	34 40,700	0		0	0	600	210,486	251,786	246,086	257,235
Special Assessments	35							0	0	3,250
Miscellaneous	36 14,350	0			0			14,350	14,100	6,516
Other Financing Sources:										
Regular Operating Transfers In	37 2,953	90,000						92,953	92,853	141,542
Internal TIF Loan Transfers In	38			1,217				1,217	1,217	1,215
Subtotal ALL Operating Transfers In	39 2,953	90,000	0	1,217	0	0	0	94,170	94,070	142,757
Proceeds of Debt (Excluding TIF Internal Borrowing)	40				0			0	0	0
Proceeds of Capital Asset Sales	41							0	0	0
Subtotal-Other Financing Sources (lines 38 thru 40)	42 2,953	90,000	0	1,217	0	0	0	94,170	94,070	142,757
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43 205,547	300,771	1,217	19,819	0	640	210,486	738,480	691,590	742,333
Beginning Fund Balance July 1	44 -86,805	220,848	187	41,394	-90,598	35,484	269,915	390,425	331,399	253,850
TOTAL REVENUES & BEGIN BALANCE (lines 42-43)	45 118,742	521,619	1,404	61,213	-90,598	36,124	480,401	1,128,905	1,022,989	996,183

ADOPTED BUDGET SUMMARY

City Name: MINBURN

Fiscal Year July 1, 2021 - June 30, 2022

	GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2022	RE-ESTIMATED 2021	ACTUAL 2020
Revenues & Other Financing Sources										
Taxes Levied on Property	1 115,139	23,717		18,024	0	0		156,880	161,219	155,412
Less: Uncollected Property Taxes-Levy Year	2 0	0		0	0	0		0	0	0
Net Current Property Taxes	3 115,139	23,717		18,024	0	0		156,880	161,219	155,412
Delinquent Property Taxes	4 0	0		0	0	0		0	0	0
TIF Revenues	5		1,217					1,217	1,217	1,217
Other City Taxes	6 1,556	120,321		243	0	0		122,120	90,000	97,467
Licenses & Permits	7 1,570	0					0	1,570	1,590	1,432
Use of Money and Property	8 500	20,000	0	0	0	40	0	20,540	11,540	13,096
Intergovernmental	9 28,779	46,733	0	335	0	0	0	75,847	71,768	63,951
Charges for Fees & Service	10 40,700	0		0	0	600	210,486	251,786	246,086	257,235
Special Assessments	11 0	0		0	0	0	0	0	0	3,250
Miscellaneous	12 14,350	0		0	0	0	0	14,350	14,100	6,516
Sub-Total Revenues	13 202,594	210,771	1,217	18,602	0	640	210,486	644,310	597,520	599,576
Other Financing Sources:										
Total Transfers In	14 2,953	90,000	0	1,217	0	0	0	94,170	94,070	142,757
Proceeds of Debt	15 0	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	17 205,547	300,771	1,217	19,819	0	640	210,486	738,480	691,590	742,333
Expenditures & Other Financing Uses										
Public Safety	18 30,450	400	0			0		30,850	25,750	12,661
Public Works	19 40,290	65,965	0			0		106,255	102,650	104,892
Health and Social Services	20 5,000	0	0			0		5,000	5,000	4,500
Culture and Recreation	21 67,080	54,893	0			0		121,973	100,914	98,439
Community and Economic Development	22 1,010	0	0			0		1,010	1,010	735
General Government	23 77,220	3,610	0			0		80,830	64,625	73,659
Debt Service	24 0	0		23,830		0		23,830	24,670	19,114
Capital Projects	25 0	0		0		0		0	0	0
Total Government Activities Expenditures	26 221,050	124,868	0	23,830	0	0		369,748	324,619	314,000
Business Type Proprietary: Enterprise & ISF	27						220,805	220,805	213,875	208,027
Total Gov & Bus Type Expenditures	28 221,050	124,868		23,830	0	0	220,805	590,553	538,494	522,027
Total Transfers Out	29 0	92,953	1,217	0	0	0	0	94,170	94,070	142,757
Total ALL Expenditures/Fund Transfers Out	30 221,050	217,821	1,217	23,830	0	0	220,805	684,723	632,564	664,784
Excess Revenues & Other Sources Over	31									
	32 -15,503	82,950	0	-4,011		640	-10,319	53,757	59,026	77,549
Beginning Fund Balance July 1	33 -86,805	220,848	187	41,394	-90,598	35,484	269,915	390,425	331,399	253,850
Ending Fund Balance June 30	34 -102,308	303,798	187	37,383	-90,598	36,124	259,596	444,182	390,425	331,399

LONG TERM DEBT SCHEDULE - LT DEBT1
GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS

Debt Name	Amount of Issue	Type of Debt Obligation	Debt Resolution Number	Principal Due FY	Interest Due FY	Total Obligation Due FY	Bond Reg./ Paying Agent Fees Due FY	Reductions due to Refinancing or Prepayment of Certified Debt	Paid from Funds OTHER THAN Current Year Debt Service Taxes	Amount Paid Current Year Debt Service Levy
Depot Loan	1 225,000	GO	2015-12	12,000	11,830	23,830				23,830
LLP Loan	2 185,999	NON-GO		18,138	410	18,548			24,111	-5,563
USDA 92-02	3 947,000	NON-GO		23,364	16,871	40,235			40,235	0
USDA 92-04	4 331,000	NON-GO		8,166	5,897	14,063			14,063	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				61,668	35,008	96,676	0	0	78,409	18,267

LONG TERM DEBT SCHEDULE - LT DEBT2
GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS

Debt Name	Amount of Issue	Type of Debt Obligation	Debt Resolution Number	Principal Due FY	Interest Due FY	Total Obligation Due FY	Bond Reg./ Paying Agent Fees Due FY	Reductions due to Refinancing or Prepayment of Certified Debt	Paid from Funds OTHER THAN Current Year Debt Service Taxes	Amount Paid Current Year Debt Service Levy
	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
TOTALS				61,668	35,008	96,676	0	0	78,409	18,267

LONG TERM DEBT SCHEDULE - LT DEBT3
GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS

Debt Name	Amount of Issue	Type of Debt Obligation	Debt Resolution Number	Principal Due FY	Interest Due FY	Total Obligation Due FY	Bond Reg./ Paying Agent Fees Due FY	Reductions due to Refinancing or Prepayment of Certified Debt	Paid from Funds OTHER THAN Current Year Debt Service Taxes	Amount Paid Current Year Debt Service Levy
	61	-				0				0
	62	-				0				0
	63	-				0				0
	64	-				0				0
	65	-				0				0
	66	-				0				0
	67	-				0				0
	68	-				0				0
	69	-				0				0
	70	-				0				0
	71	-				0				0
	72	-				0				0
	73	-				0				0
	74	-				0				0
	75	-				0				0
	76	-				0				0
	77	-				0				0
	78	-				0				0
	79	-				0				0
	80	-				0				0
	81	-				0				0
	82	-				0				0
	83	-				0				0
	84	-				0				0
	85	-				0				0
	86	-				0				0
	87	-				0				0
	88	-				0				0
	89	-				0				0
	90	-				0				0
TOTALS				61,668	35,008	96,676	0	0	78,409	18,267

LONG TERM DEBT SCHEDULE - LT DEBT4
GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS

Debt Name	Amount of Issue	Type of Debt Obligation	Debt Resolution Number	Principal Interest Due FY	Total Obligation Due FY	Bond Reg./ Paying Agent Fees Due FY	Reductions due to Refinancing or Prepayment of Certified Debt	Paid from Funds OTHER THAN Current Year Debt Service Taxes	Amount Paid Current Year Debt Service Levy
	91	-			0				0
	92	-			0				0
	93	-			0				0
	94	-			0				0
	95	-			0				0
	96	-			0				0
	97	-			0				0
	98	-			0				0
	99	-			0				0
	100	-			0				0
	101	-			0				0
	102	-			0				0
	103	-			0				0
	104	-			0				0
	105	-			0				0
	106	-			0				0
	107	-			0				0
	108	-			0				0
	109	-			0				0
	110	-			0				0
	111	-			0				0
	112	-			0				0
	113	-			0				0
	114	-			0				0
	115	-			0				0
	116	-			0				0
	117	-			0				0
	118	-			0				0
	119	-			0				0
	120	-			0				0
TOTALS				61,668	35,008	96,676	0	78,409	18,267

LONG TERM DEBT SCHEDULE - LT DEBT5
 GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS

Debt Name	Amount of Issue	Type of Debt Obligation	Debt Resolution Number	Principal Interest Due FY	Total Obligation Due FY	Bond Reg./ Paying Agent Fees Due FY	Reductions due to Refinancing or Prepayment of Certified Debt	Paid from Funds OTHER THAN Current Year Debt Service Taxes	Amount Paid Current Year Debt Service Levy
	121	-			0				0
	122	-			0				0
	123	-			0				0
	124	-			0				0
	125	-			0				0
	126	-			0				0
	127	-			0				0
	128	-			0				0
	129	-			0				0
	130	-			0				0
	131	-			0				0
	132	-			0				0
	133	-			0				0
	134	-			0				0
	135	-			0				0
	136	-			0				0
	137	-			0				0
	138	-			0				0
	139	-			0				0
	140	-			0				0
	141	-			0				0
	142	-			0				0
	143	-			0				0
	144	-			0				0
	145	-			0				0
	146	-			0				0
	147	-			0				0
	148	-			0				0
	149	-			0				0
	150	-			0				0
TOTALS				61,668	35,008	96,676	0	78,409	18,267

LONG TERM DEBT SCHEDULE - LT DEBT6
 GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS

Debt Name	Amount of Issue	Type of Debt Obligation	Debt Resolution Number	Principal Interest Due FY	Total Obligation Due FY	Bond Reg./ Paying Agent Fees Due FY	Reductions due to Refinancing or Prepayment of Certified Debt	Paid from Funds OTHER THAN Current Year Debt Service Taxes	Amount Paid Current Year Debt Service Levy
	151	-			0				0
	152	-			0				0
	153	-			0				0
	154	-			0				0
	155	-			0				0
	156	-			0				0
	157	-			0				0
	158	-			0				0
	159	-			0				0
	160	-			0				0
	161	-			0				0
	162	-			0				0
	163	-			0				0
	164	-			0				0
	165	-			0				0
	166	-			0				0
	167	-			0				0
	168	-			0				0
	169	-			0				0
	170	-			0				0
	171	-			0				0
	172	-			0				0
	173	-			0				0
	174	-			0				0
	175	-			0				0
	176	-			0				0
	177	-			0				0
	178	-			0				0
	179	-			0				0
	180	-			0				0
TOTALS				61,668	35,008	96,676	0	78,409	18,267

LONG TERM DEBT SCHEDULE - LT DEBT7
GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS

Debt Name	Amount of Issue	Type of Debt Obligation	Debt Resolution Number	Principal Interest Due FY	Total Obligation Due FY	Bond Reg./ Paying Agent Fees Due FY	Reductions due to Refinancing or Prepayment of Certified Debt	Paid from Funds OTHER THAN Current Year Debt Service Taxes	Amount Paid Current Year Debt Service Levy
	181	-			0				0
	182	-			0				0
	183	-			0				0
	184	-			0				0
	185	-			0				0
	186	-			0				0
	187	-			0				0
	188	-			0				0
	189	-			0				0
	190	-			0				0
	191	-			0				0
	192	-			0				0
	193	-			0				0
	194	-			0				0
	195	-			0				0
	196	-			0				0
	197	-			0				0
	198	-			0				0
	199	-			0				0
	200	-			0				0
	201	-			0				0
	202	-			0				0
	203	-			0				0
	204	-			0				0
	205	-			0				0
	206	-			0				0
	207	-			0				0
	208	-			0				0
	209	-			0				0
	210	-			0				0
TOTALS				61,668	35,008	96,676	0	78,409	18,267

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

	Principal Due FY 2022	Interest Due FY 2022	Total Obligation Due FY 2022	Bond Reg./ Paying Agent Fees Due FY 2022	Reductions due to Refinancing or Prepayment of Certified Debt	Paid from Sources OTHER THAN Budget Year Debt Service Levy	Amount Paid Budget Year Debt Service Levy
GO - TOTAL	12,000	11,830	23,830	0	0	0	23,830
NON GO - TOTAL	49,668	23,178	72,846	0	0	78,409	-5,563
GRAND - TOTAL	61,668	35,008	96,676	0	0	78,409	18,267