

# 90-867

## Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2007 - ENDING JUNE 30, 2008

The City of: Kirkville County Name: WAPELLO Date Budget Adopted: 03/12/07  
(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.

	Telephone Number	Signature
County Auditor Date Stamp	<b>January 1, 2006 Property Valuations</b>	
	With Gas & Electric	Without Gas & Electric
Regular	2a <u>1,348,723</u>	2b <u>1,256,963</u>
<b>DEBT SERVICE</b>	3a <u>1,348,723</u>	3b <u>1,256,963</u>
Ag Land	4a <u>115,347</u>	
		Last Official Census <b>217</b>

				(A)		(B)		(C)	
Code	Dollar	Purpose	#/N/A	#/N/A	Request with	Property Taxes	Levied	Rate	
Sec.	Limit				Utility Replacement				
384.1	#N/A	Regular General levy	###	5	10,925		10,181	43	8.10000
(384)		Non-Voted Other Permissible Levies							
12(8)	0.67500	Contract for use of Bridge		6	0		0	44	0
12(10)	0.95000	Opr & Maint publicly owned Transit		7	0		0	45	0
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center		8	0		0	46	0
12(12)	0.13500	Opr & Maint of City owned Civic Center		9	0		0	47	0
12(13)	0.06750	Planning a Sanitary Disposal Project		10	0		0	48	0
12(14)	0.27000	Aviation Authority (under sec.330A.15)		11	0		0	49	0
12(15)	Amt Nec	Joint city-county building lease		12	0		0	50	0
12(16)	0.06750	Levee Impr. fund in special charter city		13	0		0	51	0
12(18)	Amt Nec	Liability, property & self insurance costs		14	2,700		2,516	52	2.00189
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.		462	0		0	465	0
(384)		Voted Other Permissible Levies							
12(1)	0.13500	Instrumental/Vocal Music Groups		15	0		0	53	0
12(2)	0.81000	Memorial Building		16	0		0	54	0
12(3)	0.13500	Symphony Orchestra		17	0		0	55	0
12(4)	0.27000	Cultural & Scientific Facilities		18	0		0	56	0
12(5)	As Voted	County Bridge		19	0		0	57	0
12(6)	1.35000	Missi or Missouri River Bridge Const.		20	0		0	58	0
12(9)	0.03375	Aid to a Transit Company		21	0		0	59	0
12(17)	0.20500	Maintain Institution received by gift/devise		22	0		0	60	0
12(19)	1.00000	City Emergency Medical District		463	0		0	466	0
12(21)	0.27000	Support Public Library		23	0		0	61	0
28E.22	1.50000	Unified Law Enforcement		24	0		0	62	0
<b>Total General Fund Regular Levies (5 thru 24)</b>					25	13,625	12,697		
384.1	3.00375	Ag Land		26	346		346	63	3.00375
<b>Total General Fund Tax Levies (25 + 26)</b>					27	13,971	13,043		Do Not Add
Special Revenue Levies									
384.8	0.27000	Emergency (if general fund at levy limit)		28	0		0	64	0
384.6	Amt Nec	Police & Fire Retirement		29	0		0		0
	Amt Nec	FICA & IPERS (if general fund at levy limit)		30	700		652		0.51901
	Amt Nec	Other Employee Benefits		31	0		0		0
<b>Total Employee Benefit Levies (29,30,31)</b>					32	700	652	65	0.51901
<b>Sub Total Special Revenue Levies (28+32)</b>					33	700	652		
Valuation									
386	As Req	With Gas & Elec	Without Gas & Elec						
		(A)	(B)						
				34			0	66	0
				35			0	67	0
				36			0	68	0
				35a			0	69	0
				36a			0	565	0
				37			0	566	0
<b>Total SSMID (34 thru 37)</b>					38	0	0		Do Not Add
<b>Total Special Revenue Levies (33+38)</b>					39	700	652		
384.4	Amt Nec	Debt Service Levy	76.10(6)	40	0	40	0	70	0
384.7	0.67500	Capital Projects (Capital Improv. Reserve)		41	0	41	0	71	0
<b>Total Property Taxes (27+39+40+41)</b>					42	14,671	13,695	72	10.62090

**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.

(County Auditor)

Fund Balance Worksheet for City of Kirkville

(1)		General	Spec Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Tot
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
<b>*Annual Report FY 2006</b>									
Beginning Fund Balance July 1, 2005 (pg 5, line 134) *	1	-1,861	47,635				45,774	3,957	49,731
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	15,385	34,087				49,472	8,693	58,165
Actual Expenditures Except End Bal (pg 12, line 259) *	3	24,064	14,553				38,617	8,565	47,182
Ending Fund Balance June 30, 2006 (pg 12, line 261) *	4	-10,540	67,169	0	0	0	56,629	4,085	60,714
(2)		General	Spec Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Enterprise	Grand Total
<b>** Re-Estimated FY 2007</b>									
Beginning Fund Balance	5	-10,540	67,169	0	0	0	56,629	4,085	60,714
Re-Est Revenues	6	19,004	31,795	0	0	0	50,799	8,700	59,499
Re-Est Expenditures	7	12,500	31,795	0	0	0	44,295	8,700	52,995
Continuing Appropriation	8				0		0	0	0
Ending Fund Balance	9	-4,036	67,169	0	0	0	63,133	4,085	67,218
(3)									
<b>** Budget FY 2008</b>									
Beginning Fund Balance	10	-4,036	67,169	0	0	0	63,133	4,085	67,218
Revenues	11	30,971	34,315	0	0	0	65,286	8,700	73,986
Expenditures	12	26,800	79,315	0	0	0	106,115	8,700	114,815
Continuing Appropriation	13				0		0	0	0
Ending Fund Balance	14	135	22,169	0	0	0	22,304	4,085	26,389

\* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2006

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

**EXPENDITURES SCHEDULE PAGE 1**

**Fiscal Year Ending 2008**

**Fiscal Years**

	GENERAL (A)	SPECIAL REVENUES (B)	DEBT SERVICE (C)	CAPITAL PROJECTS (D)	PERMANENT (E)	PROPRIETARY (F)	BUDGET 2008 (G)	RE-ESTIMATED 2007 (H)	ACTUAL 2006 (I)
<b>GOVERNMENT ACTIVITIES</b>									
<b>Public Safety</b>									
Police Department/Crime Prevention	1						325	0	0
Jail	2						327	0	0
Emergency Management	3						328	0	0
Flood Control	4						329	0	0
Fire Department	5	2,000					330	2,000	2,000
Ambulance	6						331	0	0
Building Inspections	7						332	0	0
Miscellaneous Protective Services	8						333	0	0
Animal Control	9						349	0	0
Other Public Safety	10						334	0	0
TOTAL (lines 1 - 10)	11	2,000	0		0		2,000	2,000	1,086
<b>Public Works</b>									
Roads, Bridges, & Sidewalks	12		9,615				353	9,615	8,730
Parking - Meter and Off-Street	13						356	0	0
Street Lighting	14		4,000				324	4,000	4,000
Traffic Control and Safety	15						326	0	0
Snow Removal	16						354	0	0
Highway Engineering	17						355	0	0
Street Cleaning	18						359	0	0
Airport (if not Enterprise)	19						365	0	0
Garbage (if not Enterprise)	20						358	0	0
Other Public Works	21		40,000				350	40,000	10,000
TOTAL (lines 12 - 21)	22	0	53,615		0		53,615	22,730	13,857
<b>Health and Social Services</b>									
Welfare Assistance	23						337	0	0
City Hospital	24						338	0	0
Payments to Private Hospitals	25						339	0	0
Health Regulation and Inspection	26						340	0	0
Water, Air, and Mosquito Control	27						341	0	0
Community Mental Health	28						342	0	0
Other Health and Social Services	29						343	0	0
TOTAL (lines 23 - 29)	30	0	0		0		0	0	0

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2008

Fiscal Years

	GENERAL (A)	SPECIAL REVENUES (B)	DEBT SERVICE (C)	CAPITAL PROJECTS (D)	PERMANENT (E)	PROPRIETARY (F)	BUDGET 2008 (G)	RE-ESTIMATED 2007 (H)	ACTUAL 2006 (I)
<b>Culture and Recreation</b>									
Library Services 31	100						344 100	100	0
Museum, Band and Theater 32							345 0	0	0
Parks 33	3,000						346 3,000	3,000	2,266
Recreation 34							587 0	0	0
Cemetery 35							366 0	0	0
Community Center, Zoo, & Marina 36							347 0	0	0
Other Culture and Recreation 37							348 0	0	0
TOTAL (lines 31 - 37) 38	3,100	0			0		3,100	3,100	2,266
<b>Community and Economic Development</b>									
Community Beautification 39							367 0	0	0
Economic Development 40							368 0	0	0
Housing and Urban Renewal 41							369 0	0	0
Planning & Zoning 42							379 0	0	0
Other Com & Econ Development 43							370 0	0	0
TOTAL (lines 39 - 43) 44	0	0			0		0	0	0
<b>General Government</b>									
Mayor, Council, & City Manager 45	1,500						375 1,500	1,600	1,002
Clerk, Treasurer, & Finance Adm. 46	7,000						376 7,000	4,000	6,727
Elections 47	500						377 500	0	497
Legal Services & City Attorney 48	500						378 500	100	834
City Hall & General Buildings 49	5,000	10,000					380 15,000	2,000	4,638
Tort Liability 50	2,700						382 2,700	2,700	2,527
Other General Government 51	4,500	700					381 5,200	1,065	5,182
TOTAL (lines 45 - 51) 52	21,700	10,700			0		32,400	11,465	21,407
Debt Service 53							0	0	0
Capital Projects 54							0	0	0
<b>TOTAL Government Activities Expenditures</b> (lines 11+22+30+38+44+52+53+54) 55	26,800	64,315	0	0	0		91,115		
<b>BUSINESS TYPE ACTIVITIES</b>									
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>									
Water Utility 56							360 0	0	0
Sewer Utility 57							357 0	0	0
Electric Utility 58							361 0	0	0
Gas Utility 59							362 0	0	0
Airport 60							365 0	0	0
Landfill/Garbage 61						8,700	383 8,700	8,700	8,565
Transit 62							364 0	0	0
Cable TV, Internet & Telephone 63							443 0	0	0
Housing Authority 64							444 0	0	0
Storm Water Utility 65							445 0	0	0
Other Business Type (city hosp., ISF, parking, etc.) 66							446 0	0	0
Enterprise DEBT SERVICE 67							447 0	0	0
Enterprise CAPITAL PROJECTS 68							448 0	0	0
<b>TOTAL Business Type Expenditures (lines 56 - 68) 69</b>						8,700	8,700	8,700	8,565
<b>TOTAL GOV &amp; BUS TYPE EXP. (lines 55+69) 70</b>	26,800	64,315	0	0	0	8,700	99,815	8,700	8,565
Transfers Out 71		15,000					15,000	5,000	0
<b>Total Expenditures &amp; Other Financing Uses (lines 71 +72) 72</b>	26,800	79,315	0	0	0	8,700	114,815	52,995	47,181
Continuing Appropriation 73					0		0	0	0
<b>Ending Fund Balance June 30 74</b>	135	22,169	20	0	0	4,085	26,389	67,218	60,714

\* 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.

CITY OF Kirkville

REVENUES DETAIL  
Fiscal Year Ending 2008

Fiscal Years

	GENERAL (A)	SPECIAL REVENUES (B)	DEBT SERVICE (C)	CAPITAL PROJECTS (D)	PERMANENT (E)	PROPRIETARY (F)	BUDGET 2008 (G)	RE-ESTIMATED 2007 (H)	ACTUAL 2006 (I)
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>									
Taxes Levied on Property 1	13,043	652	0	0			13,695	14,050	12,724
Less: Uncollected Property Taxes - Levy Year 2							0	0	0
Net Current Property Taxes (line 1 minus line 2) 3	13,043	652	0	0			13,695	14,050	12,724
Delinquent Property Taxes 4							0	0	0
TIF Revenues 5							0	0	0
Other City Taxes:									
Utility Tax Replacement Excise Taxes 6	928	48	0	0			472	976	1,019
Parimutuel wager tax 7							473	0	0
Gaming wager tax 8							474	0	0
Mobile Home Taxes 9							393	0	0
Hotel/Motel Taxes 10							394	0	0
Other Local Option Taxes 11		20,000					395	20,000	16,000
Subtotal - Other City Taxes (lines 6 thru 11) 12	928	20,048	0	0			20,976	17,019	19,995
Licenses & Permits 13								0	0
Use of Money & Property 14								0	0
Intergovernmental:									
Federal Grants & Reimbursements 15							399	0	0
State Shared Revenues 16		11,615					400	11,615	12,730
Other State Grants & Reimbursements 17							401	0	0
Local Grants & Reimbursements 18		2,000					402	2,000	2,242
Subtotal - Intergovernmental (lines 15 thru 18) 19	0	13,615	0	0		0	13,615	14,730	13,677
Charges for Fees & Service:									
Water Utility 20							404	0	0
Sewer Utility 21							405	0	0
Electric Utility 22							406	0	0
Gas Utility 23							407	0	0
Parking 24							408	0	0
Airport 25							409	0	0
Landfill/Garbage 26						8,700	410	8,700	8,693
Hospital 27							411	0	0
Transit 28							412	0	0
Cable TV, Internet & Telephone 29							429	0	0
Housing Authority 30							430	0	0
Storm Water Utility 31							431	0	0
Other Fees & Charges for Service 32							413	0	0
Subtotal - Charges for Service (lines 20 thru 32) 33	0	0	0	0	0	8,700	8,700	8,700	8,693
Special Assessments 34								0	0
Miscellaneous 35	2,000							2,000	0
Other Financing Sources:									
Operating Transfers In 36	15,000							15,000	5,000
Proceeds of Debt 37								0	0
Proceeds of Capital Asset Sales 38								0	0
Subtotal-Other Financing Sources (lines 36 thru 38) 39	15,000	0	0	0	0	0	15,000	5,000	0
<b>Total Revenues except for beginning fund balance (lines 3, 4, 5, 12, 13, 14, 19, 33, 34, 35, &amp; 39) 40</b>	<b>30,971</b>	<b>34,315</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,700</b>	<b>73,986</b>	<b>59,499</b>	<b>58,164</b>
Beginning Fund Balance July 1 41	-4,036	67,169	0	0	0	4,085	67,218	60,714	49,731
<b>TOTAL REVENUES &amp; BEGIN BALANCE (lines 40+41) 42</b>	<b>26,935</b>	<b>101,484</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12,785</b>	<b>141,204</b>	<b>120,213</b>	<b>107,895</b>

**CITY OF Kirkville ADOPTED BUDGET SUMMARY**

**YEAR ENDED JUNE 30, 2008**

**Fiscal Years**

	GENERAL (A)		SPECIAL REVENUES (B)		DEBT SERVICE (C)		CAPITAL PROJECTS (D)		PERMANENT (E)		PROPRIETARY (F)		BUDGET 2008 (G)		RE-ESTIMATED 2007 (H)		ACTUAL 2006 (I)	
<b>Revenues &amp; Other Financing Sources</b>																		
Taxes Levied on Property	77	13,043	106	652	134	0	161	0					234	13,695	264	14,050	294	12,724
Less: Uncollected Property Taxes-Levy Year	78	0	107	0	135	0	162	0					235	0	265	0	295	0
Net Current Property Taxes	79	13,043	108	652	136	0	163	0					236	13,695	266	14,050	296	12,724
Delinquent Property Taxes	80	0	109	0	137	0	164	0					237	0	267	0	297	0
TIF Revenues			110	0									238	0	268	0	298	0
Other City Taxes	81	928	111	20,048	138	0	165	0					239	20,976	269	17,019	299	19,995
Licenses & Permits	82	0	112	0							212	0	240	0	270	0	300	30
Use of Money and Property	83	0	113	0	139	0	166	0	194	0	213	0	241	0	271	0	301	328
Intergovernmental	84	0	114	13,615	140	0	167	0			426	0	242	13,615	272	14,730	302	13,677
Charges for Fees & Service	85	0	115	0	141	0	168	0	195	0	214	8,700	243	8,700	273	8,700	303	8,693
Special Assessments	86	0	116	0	142	0	169	0			427	0	244	0	274	0	304	0
Miscellaneous	87	2,000	117	0	143	0	170	0	196	0	215	0	245	2,000	275	0	305	2,717
Sub-Total Revenues	88	15,971	118	34,315	144	0	171	0	197	0	216	8,700	246	58,986	276	54,499	306	58,164
<b>Other Financing Sources:</b>																		
Transfers In	89	15,000	119	0	145	0	172	0	198	0	217	0	247	15,000	277	5,000	307	0
Proceeds of Debt	90	0	459	0	146	0	173	0			218	0	248	0	278	0	308	0
Proceeds of Capital Asset Sales	91	0		0	147	0	174	0	199	0	219	0	249	0	279	0	309	0
<b>Total Revenues and Other Sources</b>	92	30,971	120	34,315	148	0	175	0	200	0	220	8,700	250	73,986	280	59,499	310	58,164
<b>Expenditures &amp; Other Financing Uses</b>																		
Public Safety	600	2,000	609	0					623	0			335	2,000	632	2,000	642	1,086
Public Works	601	0	610	53,615					624	0			336	53,615	633	22,730	643	13,857
Health and Social Services	602	0	611	0					625	0			352	0	634	0	644	0
Culture and Recreation	603	3,100	612	0					626	0			371	3,100	635	3,100	645	2,266
Community and Economic Development	604	0	613	0					627	0			372	0	636	0	646	0
General Government	605	21,700	614	10,700					628	0			373	32,400	637	11,465	647	21,407
Debt Service	606	0	615	0	618	0			629	0			440	0	638	0	648	0
Capital Projects	607	0	616	0			621	0	630	0			441	0	639	0	649	0
<b>Total Government Activities Expenditures</b>	608	26,800	617	64,315	619	0	622	0	631	0			442	91,115	640	39,295	650	0
Business Type Proprietary: Enterprise & ISF											8,700	374	8,700	641	8,700	651	8,565	
<b>Total Gov &amp; Bus Type Expenditures</b>	97	26,800	125	64,315	153	0	180	0	205	0	225	8,700	255	99,815	285	47,995	315	8,565
Transfers Out	101	0	129	15,000	156	0	184	0	207	0	229	0	259	15,000	289	5,000	319	0
<b>Total ALL Expenditures/Transfers Out</b>	102	26,800	130	79,315	157	0	185	0	208	0	230	8,700	260	114,815	290	13,700	320	8,565
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	103	4,171	131	-45,000	158	0	186	0	209	0	231	0	261	-40,829	291	45,799	321	49,599
Continuing Appropriation							652	0			653	0	654	0	655	0		
<b>Beginning Fund Balance July 1</b>	104	-4,036	132	67,169	159	0	187	0	210	0	232	4,085	262	67,218	292	60,714	322	49,731
<b>Ending Fund Balance June 30</b>	105	135	133	22,169	160	0	188	0	211	0	233	4,085	263	26,389	293	106,513	323	99,330

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

City Name: Kirkville

Fiscal Year  
 2008

Project Name (A)	Amount of Issue (B)	Date certified To County Auditor (C)	Principal Due FY 2008 (D)	Interest Due FY 2008 +(E)	Bond Registration Due FY 2008 +(F)	Total Obligation Due FY 2008 =(G)	Amount Paid by Other Funds & Debt Service Fund Balance -(H)	Amount Paid by Current Year Utility Replacment and Debt Service Taxes =(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
<b>TOTALS</b>			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  
2008

City Name: Kirkville

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 2008 (D)	Interest Due FY 2008 +(E)	Bond Registration Due FY 2008 +(F)	Total Obligation Due FY 2008 =(G)	Amount Paid by Other Funds & Debt Service Fund Balance -(H)	Amount Paid by Current Year Utility Replacement and Debt Service Taxes =(I)
(31)							0		0
(32)							0		0
(33)							0		0
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(59)							0		0
(60)							0		0
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