

# 04-019

## Adoption of Budget and Certification of City Taxes

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

The City of: Moravia County Name: APPANOOSE Date Budget Adopted: 03/06/07  
(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	Last Official Census
	Regular	2a <u>7,946,079</u>	2b <u>7,598,328</u>	713
	<b>DEBT SERVICE</b>	3a _____	3b _____	
	Ag Land	4a <u>243,010</u>		

				(A)		(B)		(C)	
Code	Dollar		#/N/A	Request with	Property Taxes				
Sec.	Limit	Purpose	#/N/A	Utility Replacement	Levied			Rate	
384.1	#N/A	Regular General levy	###	5	64,363	61,546	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	3,095	2,960	52	0.38950	
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.		462	570	545	465	0.07173	
(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	<b>68,028</b>	<b>65,051</b>			
384.1	3.00375	Ag Land		26	730	730	63	3.00375	
<b>Total General Fund Tax Levies (25 + 26)</b>				27	<b>68,758</b>	<b>65,781</b>		<b>Do Not Add</b>	
Special Revenue Levies									
384.8	0.27000	Emergency (if general fund at levy limit)		28	2,145	2,052	64	0.27000	
384.6	Amt Nec	Police & Fire Retirement		29	0	0		0	
	Amt Nec	FICA & IPERS (if general fund at levy limit)		30	5,719	5,469		0.71973	
	Amt Nec	Other Employee Benefits		31	3,214	3,073		0.40448	
<b>Total Employee Benefit Levies (29,30,31)</b>				32	<b>8,933</b>	<b>8,542</b>	65	<b>1.12420</b>	
<b>Sub Total Special Revenue Levies (28+32)</b>				33	<b>11,078</b>	<b>10,594</b>			
Valuation									
386	As Req								
		<i>With Gas &amp; Elec</i>	<i>Without Gas &amp; Elec</i>						
	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	
<b>Total SSMID (34 thru 37)</b>				38	<b>0</b>	<b>0</b>		<b>Do Not Add</b>	
<b>Total Special Revenue Levies (33+38)</b>				39	<b>11,078</b>	<b>10,594</b>			
384.4	Amt Nec	<b>Debt Service Levy 76.10(6)</b>		40	0	0	70	0	
384.7	0.67500	<b>Capital Projects (Capital Improv. Reserve)</b>		41	0	0	71	0	
<b>Total Property Taxes (27+39+40+41)</b>				42	<b>79,836</b>	<b>76,375</b>	72	<b>9.95543</b>	

**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 Moravia

(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	141,958	-58,828				83,130	76,851	159,981
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	308,829	81,607				390,436	172,535	562,971
Actual Expenditures Except End Bal (pg 12, line 259) *	3	240,861	54,447				295,308	142,444	437,752
Ending Fund Balance June 30, 2006 (pg 12, line 261) *	4	209,926	-31,668	0	0	0	178,258	106,942	285,200
(2)		General	Spec Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Enterprise	Grand Total
<b>** Re-Estimated FY 2007</b>									
Beginning Fund Balance	5	209,926	-31,668	0	0	0	178,258	106,942	285,200
Re-Est Revenues	6	91,883	104,013	0	0	0	195,896	150,750	346,646
Re-Est Expenditures	7	97,527	98,369	0	0	0	195,896	150,750	346,646
Continuing Appropriation	8				0		0	0	0
Ending Fund Balance	9	204,282	-26,024	0	0	0	178,258	106,942	285,200
(3)									
<b>** Budget FY 2008</b>									
Beginning Fund Balance	10	204,282	-26,024	0	0	0	178,258	106,942	285,200
Revenues	11	96,357	124,317	0	0	0	220,674	168,702	389,376
Expenditures	12	98,502	122,172	0	0	0	220,674	168,702	389,376
Continuing Appropriation	13				0		0	0	0
Ending Fund Balance	14	202,137	-23,879	0	0	0	178,258	106,942	285,200

\* 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	545					328	545	543
Flood Control	4						329	0	0
Fire Department	5	18,659	26,531				330	45,190	34,625
Ambulance	6						331	0	0
Building Inspections	7						332	0	0
Miscellaneous Protective Services	8	1,200					333	1,200	1,200
Animal Control	9	300					349	300	300
Other Public Safety	10						334	0	0
TOTAL (lines 1 - 10)	11	20,704	26,531		0		47,235	36,668	16,797
<b>Public Works</b>									
Roads, Bridges, & Sidewalks	12	1,734	91,272				353	93,006	79,805
Parking - Meter and Off-Street	13						356	0	0
Street Lighting	14	14,700					324	14,700	10,500
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	780					358	780	780
Other Public Works	21						350	0	0
TOTAL (lines 12 - 21)	22	17,214	91,272		0		108,486	91,085	72,060
<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	21,640	2,195					344 23,835	23,560	19,424
Museum, Band and Theater 32							345 0	0	0
Parks 33	500						346 500	500	9,651
Recreation 34							587 0	0	0
Cemetery 35	500						366 500	6,010	4,981
Community Center, Zoo, & Marina 36							347 0	0	0
Other Culture and Recreation 37							348 0	0	0
TOTAL (lines 31 - 37) 38	22,640	2,195			0		24,835	30,070	34,056
<b>Community and Economic Development</b>									
Community Beautification 39							367 0	0	0
Economic Development 40							368 0	0	122,980
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	122,980
<b>General Government</b>									
Mayor, Council, & City Manager 45	2,200	168					375 2,368	2,799	1,716
Clerk, Treasurer, & Finance Adm. 46	7,994	2,006					376 10,000	8,307	7,024
Elections 47	300						377 300	300	610
Legal Services & City Attorney 48	1,500						378 1,500	1,500	260
City Hall & General Buildings 49	16,150						380 16,150	15,367	32,395
Tort Liability 50							382 0	0	0
Other General Government 51	9,800						381 9,800	9,800	7,410
TOTAL (lines 45 - 51) 52	37,944	2,174			0		40,118	38,073	49,415
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	98,502	122,172	0	0	0		220,674		
<b>BUSINESS TYPE ACTIVITIES</b>									
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>									
Water Utility 56						82,664	360 82,664	74,250	73,270
Sewer Utility 57						86,038	357 86,038	76,500	69,174
Electric Utility 58							361 0	0	0
Gas Utility 59							362 0	0	0
Airport 60							365 0	0	0
Landfill/Garbage 61							383 0	0	0
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>						168,702	168,702	150,750	142,444
<b>TOTAL GOV &amp; BUS TYPE EXP. (lines 55+69) 70</b>	98,502	122,172	0	0	0	168,702	389,376	150,750	142,444
Transfers Out 71							0	0	0
<b>Total Expenditures &amp; Other Financing Uses (lines 71 +72) 72</b>	98,502	122,172	0	0	0	168,702	389,376	346,646	437,752
Continuing Appropriation 73					0	0	0	0	0
<b>Ending Fund Balance June 30 74</b>	202,137	-23,879	20	0	0	106,942	285,200	285,200	285,200

\* 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 Moravia

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	65,781	10,594	0	0		76,375	74,431	92,450
Less: Uncollected Property Taxes - Levy Year	2						0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	65,781	10,594	0	0		76,375	74,431	92,450
Delinquent Property Taxes	4						0	0	0
TIF Revenues	5						0	0	0
Other City Taxes:									
Utility Tax Replacement Excise Taxes	6	2,977	484	0	0		472 3,461	3,600	0
Parimutuel wager tax	7						473 0	0	0
Gaming wager tax	8						474 0	0	0
Mobile Home Taxes	9						393 0	0	0
Hotel/Motel Taxes	10						394 0	0	0
Other Local Option Taxes	11		53,062				395 53,062	33,229	32,587
Subtotal - Other City Taxes (lines 6 thru 11)	12	2,977	53,546	0	0		56,523	36,829	32,587
Licenses & Permits	13	740					740	740	521
Use of Money & Property	14	1,650					1,650	1,650	1,965
Intergovernmental:									
Federal Grants & Reimbursements	15						399 0	0	0
State Shared Revenues	16		60,177				400 60,177	59,036	59,696
Other State Grants & Reimbursements	17						401 0	0	177,653
Local Grants & Reimbursements	18	22,309					402 22,309	21,510	22,895
Subtotal - Intergovernmental (lines 15 thru 18)	19	22,309	60,177	0	0	0	82,486	80,546	260,244
Charges for Fees & Service:									
Water Utility	20					82,664	404 82,664	74,250	85,785
Sewer Utility	21					86,038	405 86,038	76,500	86,750
Electric Utility	22						406 0	0	0
Gas Utility	23						407 0	0	0
Parking	24						408 0	0	0
Airport	25						409 0	0	0
Landfill/Garbage	26						410 0	0	0
Hospital	27						411 0	0	0
Transit	28						412 0	0	0
Cable TV, Internet & Telephone	29						429 0	0	0
Housing Authority	30						430 0	0	0
Storm Water Utility	31						431 0	0	0
Other Fees & Charges for Service	32	2,400					413 2,400	1,200	1,371
Subtotal - Charges for Service (lines 20 thru 32)	33	2,400	0	0	0	168,702	171,102	151,950	173,906
Special Assessments	34						0	0	0
Miscellaneous	35	500					500	500	1,298
Other Financing Sources:									
Operating Transfers In	36						0	0	0
Proceeds of Debt	37						0	0	0
Proceeds of Capital Asset Sales	38						0	0	0
Subtotal-Other Financing Sources (lines 36 thru 38)	39	0	0	0	0	0	0	0	0
<b>Total Revenues except for beginning fund balance (lines 3, 4, 5, 12, 13, 14, 19, 33, 34, 35, &amp; 39)</b>	40	96,357	124,317	0	0	168,702	389,376	346,646	562,971
Beginning Fund Balance July 1	41	204,282	-26,024	0	0	106,942	285,200	285,200	159,981
<b>TOTAL REVENUES &amp; BEGIN BALANCE (lines 40+41)</b>	42	300,639	98,293	0	0	275,644	674,576	631,846	722,952

**CITY OF Moravia 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	65,781	106	10,594	134	0	161	0					234	76,375	264	74,431	294	92,450	
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	65,781	108	10,594	136	0	163	0					236	76,375	266	74,431	296	92,450	
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	2,977	111	53,546	138	0	165	0					239	56,523	269	36,829	299	32,587	
Licenses & Permits	82	740	112	0							212	0	240	740	270	740	300	521	
Use of Money and Property	83	1,650	113	0	139	0	166	0	194	0	213	0	241	1,650	271	1,650	301	1,965	
Intergovernmental	84	22,309	114	60,177	140	0	167	0			426	0	242	82,486	272	80,546	302	260,244	
Charges for Fees & Service	85	2,400	115	0	141	0	168	0	195	0	214	168,702	243	171,102	273	151,950	303	173,906	
Special Assessments	86	0	116	0	142	0	169	0			427	0	244	0	274	0	304	0	
Miscellaneous	87	500	117	0	143	0	170	0	196	0	215	0	245	500	275	500	305	1,298	
Sub-Total Revenues	88	96,357	118	124,317	144	0	171	0	197	0	216	168,702	246	389,376	276	346,646	306	562,971	
<b>Other Financing Sources:</b>																			
Transfers In	89	0	119	0	145	0	172	0	198	0	217	0	247	0	277	0	307	0	
Proceeds of Debt	90	0	120	0	146	0	173	0			218	0	248	0	278	0	308	0	
Proceeds of Capital Asset Sales	91	0	121	0	147	0	174	0	199	0	219	0	249	0	279	0	309	0	
<b>Total Revenues and Other Sources</b>	92	96,357	120	124,317	148	0	175	0	200	0	220	168,702	250	389,376	280	346,646	310	562,971	
<b>Expenditures &amp; Other Financing Uses</b>																			
Public Safety	600	20,704	609	26,531					623	0			335	47,235	632	36,668	642	16,797	
Public Works	601	17,214	610	91,272					624	0			336	108,486	633	91,085	643	72,060	
Health and Social Services	602	0	611	0					625	0			352	0	634	0	644	0	
Culture and Recreation	603	22,640	612	2,195					626	0			371	24,835	635	30,070	645	34,056	
Community and Economic Development	604	0	613	0					627	0			372	0	636	0	646	122,980	
General Government	605	37,944	614	2,174					628	0			373	40,118	637	38,073	647	49,415	
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	98,502	617	122,172	619	0	622	0	631	0			442	220,674	640	195,896	650	0	
Business Type Proprietary: Enterprise & ISF											168,702		168,702	641	150,750	651	142,444		
<b>Total Gov &amp; Bus Type Expenditures</b>	97	98,502	125	122,172	153	0	180	0	205	0	225	168,702	255	389,376	285	346,646	315	142,444	
Transfers Out	101	0	129	0	156	0	184	0	207	0	229	0	259	0	289	0	319	0	
<b>Total ALL Expenditures/Transfers Out</b>	102	98,502	130	122,172	157	0	185	0	208	0	230	168,702	260	389,376	290	150,750	320	142,444	
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	103	-2,145	131	2,145	158	0	186	0	209	0	231	0	261	0	291	195,896	321	420,527	
Continuing Appropriation							652	0			653	0	654	0	655	0			
<b>Beginning Fund Balance July 1</b>	104	204,282	132	-26,024	159	0	187	0	210	0	232	106,942	262	285,200	292	285,200	322	159,981	
<b>Ending Fund Balance June 30</b>	105	202,137	133	-23,879	160	0	188	0	211	0	233	106,942	263	285,200	293	481,096	323	580,508	



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

Fiscal Year  
2008

City Name: Moravia

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
(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
				0	0	0	0	0	0

