

# 04-020

## Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2008 - ENDING JUNE 30, 2009

The City of: MOULTON County Name: APPANOOSE Date Budget Adopted: 03/03/08  
(Date) xxxxxx

At a meeting of the City Council, held after the public hearing as required by law, as specified above, the proposed budget was adopted as summarized and attached hereto, and tax levies, as itemized below, were approved for all taxable property of this City. There is attached a Long Term Debt Schedule Form 703 for the debt service needs, if any.

641-642-3328  
Telephone Number

Signature

County Auditor Date Stamp

### January 1, 2007 Property Valuations

Last Official Census

Regular	2a	With Gas & Electric	2b	6,394,669	Without Gas & Electric	6,076,188	
<b>DEBT SERVICE</b>	3a		3b				
Ag Land	4a			114,015			

### 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 51,797	49,217	43 8.10000
(384)		Non-Voted Other Permissible Levies			
12(8)	0.67500	Contract for use of Bridge	6	0	44 0.00000
12(10)	0.95000	Opr & Maint publicly owned Transit	7	0	45 0.00000
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center	8	0	46 0.00000
12(12)	0.13500	Opr & Maint of City owned Civic Center	9	0	47 0.00000
12(13)	0.06750	Planning a Sanitary Disposal Project	10	0	48 0.00000
12(14)	0.27000	Aviation Authority (under sec.330A.15)	11	0	49 0.00000
12(15)	Amt Nec	Joint city-county building lease	12	0	50 0.00000
12(16)	0.06750	Levee Impr. fund in special charter city	13	0	51 0.00000
12(18)	Amt Nec	Liability, property & self insurance costs	14 2,500	2,375	52 0.39095
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462 800	760	465 0.12510
(384)		Voted Other Permissible Levies			
12(1)	0.13500	Instrumental/Vocal Music Groups	15	0	53 0.00000
12(2)	0.81000	Memorial Building	16	0	54 0.00000
12(3)	0.13500	Symphony Orchestra	17	0	55 0.00000
12(4)	0.27000	Cultural & Scientific Facilities	18	0	56 0.00000
12(5)	As Voted	County Bridge	19	0	57 0.00000
12(6)	1.35000	Missi or Missouri River Bridge Const.	20	0	58 0.00000
12(9)	0.03375	Aid to a Transit Company	21	0	59 0.00000
12(17)	0.20500	Maintain Institution received by gift/devise	22	0	60 0.00000
12(19)	1.00000	City Emergency Medical District	463	0	466 0.00000
12(21)	0.27000	Support Public Library	23	0	61 0.00000
28E.22	1.50000	Unified Law Enforcement	24	0	62 0.00000
		<b>Total General Fund Regular Levies (5 thru 24)</b>	25 55,097	52,352	
384.1	3.00375	Ag Land	26 342	342	63 3.00375
		<b>Total General Fund Tax Levies (25 + 26)</b>	27 55,439	52,694	Do Not Add
		Special Revenue Levies			
384.8	0.27000	Emergency (if general fund at levy limit)	28 1,727	1,641	64 0.27000
384.6	Amt Nec	Police & Fire Retirement	29	0	0.00000
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30 7,426	7,056	1.16128
	Amt Nec	Other Employee Benefits	31 12,843	12,203	2.00839
		<b>Total Employee Benefit Levies (29,30,31)</b>	32 20,269	19,260	65 3.16967
		<b>Sub Total Special Revenue Levies (28+32)</b>	33 21,996	20,901	
		Valuation			
386	As Req	With Gas & Elec			
		Without Gas & Elec			
	SSMID 1 (A)	(B)	34	0	66 0.00000
	SSMID 2 (A)	(B)	35	0	67 0.00000
	SSMID 3 (A)	(B)	36	0	68 0.00000
	SSMID 4 (A)	(B)	35a	0	69 0.00000
	SSMID 5 (A)	(B)	36a	0	565 0.00000
	SSMID 6 (A)	(B)	37	0	566 0.00000
		<b>Total SSMID (34 thru 37)</b>	38 0	0	Do Not Add
		<b>Total Special Revenue Levies (33+38)</b>	39 21,996	20,901	
384.4	Amt Nec	Debt Service Levy 76.10(6)	40 0	0	70 0.00000
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41	0	71 0.00000
		<b>Total Property Taxes (27+39+40+41)</b>	42 77,435	73,595	72 12.05572

### 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

**MOULTON**

		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)
<b>(1)</b>										
<b>*Annual Report FY 2007</b>										
Beginning Fund Balance July 1, 2006 (pg 5, line 134) *	1	88,798	60,372			31,413		180,583	-7,911	172,672
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	164,144	126,732			186,634		477,510	509,229	986,739
Actual Expenditures Except End Bal (pg 12, line 259) *	3	183,188	110,517			181,533		475,238	450,113	925,351
Ending Fund Balance June 30, 2007 (pg 12, line 261) *	4	69,754	76,587		0	36,514	0	182,855	51,205	234,060
<b>(2)</b>		<b>General</b>	<b>Spec Rev</b>	<b>TIF Special Rev</b>	<b>Debt Serv</b>	<b>Capt Proj</b>	<b>Permanent</b>	<b>Tot Govt</b>	<b>Proprietary</b>	<b>Grand Total</b>
<b>** Re-Estimated FY 2008</b>										
Beginning Fund Balance	5	69,754	76,587		0	36,514	0	182,855	51,205	234,060
Re-Est Revenues	6	103,423	161,896	0	0	37,332	0	302,651	490,000	792,651
Re-Est Expenditures	7	143,879	84,509	0	0	37,332	0	265,720	475,589	741,309
Continuing Appropriation	8					0		0	0	0
Ending Fund Balance	9	29,298	153,974	0	0	36,514	0	219,786	65,616	285,402
<b>(3)</b>										
<b>** Budget FY 2009</b>										
Beginning Fund Balance	10	29,298	153,974	0	0	36,514	0	219,786	65,616	285,402
Revenues	11	126,985	138,065	0	0	39,430	0	304,480	514,000	818,480
Expenditures	12	156,111	84,206	0	0	39,430	0	279,747	502,693	782,440
Continuing Appropriation	13					0		0	0	0
Ending Fund Balance	14	172	207,833	0	0	36,514	0	244,519	76,923	321,442

\* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2007

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

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 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 AS OF	ACTUAL 2007
Annual Payments for All Bonds Paid with TIF Revenues including interest to term	
TIF Non-Bond Loans & Debt - Owed to Other Entities	
Self-Financed or Internal Loan TIF Debt	
Tax Rebatelements & Other Agreements Paid with TIF Revenues	
<b>TOTAL OUTSTANDING TIF INDEBTEDNESS</b>	0

TIF Revenues are those moneys paid from 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		BUDGET 2009	RE-ESTIMATED 2008	ACTUAL 2007
ENTITY NAME				
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21	<b>* TOTAL Rebates or Payments to Entities</b>	0	0	0

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

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2009

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 2009 (J)	RE-ESTIMATED 2008 (K)	ACTUAL 2007 (L)
<b>PUBLIC SAFETY</b>											
Police Department/Crime Prevention	1	36,974	12,880						49,854	43,581	38,324
Jail	2								0	0	0
Emergency Management	3		800						800	800	526
Flood Control	4								0	0	0
Fire Department	5	29,930							29,930	28,371	188,246
Ambulance	6	22,000							22,000	22,000	22,000
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	0	0
Animal Control	9	800							800	1,000	1,272
Other Public Safety	10								0	0	14,426
TOTAL (lines 1 - 10)	11	89,704	13,680	0			0		103,384	95,752	264,794
<b>PUBLIC WORKS</b>											
Roads, Bridges, & Sidewalks	12		41,469						41,469	43,602	97,037
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		14,000						14,000	14,000	6,850
Traffic Control and Safety	15								0	0	0
Snow Removal	16								0	0	0
Highway Engineering	17								0	0	0
Street Cleaning	18								0	0	0
Airport	19								0	0	0
Garbage	20								0	0	0
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	0	55,469	0			0		55,469	57,602	103,887
<b>HEALTH &amp; SOCIAL SERVICES</b>											
Welfare Assistance	23								0	0	0
City Hospital	24								0	0	0
Payments to Private Hospitals	25								0	0	0
Health Regulation and Inspection	26								0	0	0
Water, Air, and Mosquito Control	27								0	0	0
Community Mental Health	28								0	0	0
Other Health and Social Services	29								0	0	0
TOTAL (lines 23 - 29)	30	0	0	0			0		0	0	0
<b>CULTURE &amp; RECREATION</b>											
Library Services	31	16,466	7,250						23,716	20,042	20,381
Museum, Band and Theater	32								0	0	0
Parks	33	1,000							1,000	700	959
Recreation	34								0	0	0
Cemetery	35	13,000							13,000	12,000	10,321
Community Center, Zoo, & Marina	36								0	0	0
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	30,466	7,250	0			0		37,716	32,742	31,661

EXPENDITURES SCHEDULE PAGE 2  
Fiscal Year Ending

Fiscal Years

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2009	RE-ESTIMATED 2008	ACTUAL 2007
		(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
<b>COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>											
Community Beautification	39								0	0	0
Economic Development	40								0	0	0
Housing and Urban Renewal	41								0	0	0
Planning & Zoning	42								0	0	0
Other Com & Econ Development	43								0	0	0
REBATES & PYMTS from TIF DEBT page	44			0					0	0	0
TOTAL (lines 39 - 44)	45	0	0	0			0		0	0	0
<b>GENERAL GOVERNMENT</b>											
Mayor, Council, & City Manager	46	1,700	132						1,832	1,832	1,550
Clerk, Treasurer, & Finance Adm.	47	16,425	2,175						18,600	19,510	27,119
Elections	48	1,200							1,200	750	0
Legal Services & City Attorney	49	2,000							2,000	2,000	2,727
City Hall & General Buildings	50	4,000							4,000	3,500	4,896
Tort Liability	51	5,116	5,500						10,616	9,058	5,437
Other General Government	52	5,500							5,500	5,642	0
TOTAL (lines 46 - 52)	53	35,941	7,807	0			0		43,748	42,292	41,729
<b>DEBT SERVICE</b>											
Gov Capital Projects	55					39,430			39,430	37,332	31,533
TIF Capital Projects	56								0	0	0
TOTAL CAPITAL PROJECTS	57	0	0	0		39,430	0		39,430	37,332	31,533
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58	156,111	84,206	0	0	39,430	0		279,747	265,720	473,604
<b>BUSINESS TYPE ACTIVITIES</b>											
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>											
Water Utility	59							116,235	116,235	103,522	92,242
Sewer Utility	60							54,785	54,785	48,972	46,154
Electric Utility	61							0	0	0	0
Gas Utility	62							282,563	282,563	276,485	265,004
Airport	63							0	0	0	0
Landfill/Garbage	64							49,110	49,110	46,610	43,113
Transit	65							0	0	0	0
Cable TV, Internet & Telephone	66							0	0	0	0
Housing Authority	67							0	0	0	0
Storm Water Utility	68							0	0	0	0
Other Business Type (city hosp., ISF, parking, etc.)	69							0	0	0	0
Enterprise DEBT SERVICE	70							0	0	0	0
Enterprise CAPITAL PROJECTS	71							0	0	0	0
Enterprise TIF CAPITAL PROJECTS	72							0	0	0	0
TOTAL Business Type Expenditures (lines 59 - 73)	73							502,693	502,693	475,589	446,513
TOTAL ALL EXPENDITURES (lines 58+74)	74	156,111	84,206	0	0	39,430	0	502,693	782,440	741,309	920,117
Regular Transfers Out	75								0	0	5,234
Internal TIF Loan / Repayment Transfers Out	76								0	0	0
Total ALL Transfers Out	77	0	0	0	0	0	0	0	0	0	5,234
Total Expenditures & Fund Transfers Out (lines 75+78)	78	156,111	84,206	0	0	39,430	0	502,693	782,440	741,309	925,351
Continuing Appropriation	79					0		0	0	0	0
Ending Fund Balance June 30	80	172	207,833	0	0	36,514	0	76,923	321,442	285,402	234,060

\* 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.

REVENUES DETAIL  
Fiscal Year Ending

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2009 (J)	RE-ESTIMATED 2008 (K)	ACTUAL 2007 (L)
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>											
Taxes Levied on Property	1	52,694	20,901		0	0			73,595	66,594	75,969
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	52,694	20,901		0	0			73,595	66,594	75,969
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	2,745	1,095		0	0			3,840	3,523	0
Utility franchise tax	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		45,000						45,000	45,000	55,408
Subtotal - Other City Taxes (lines 6 thru 12)	13	2,745	46,095		0	0			48,840	48,523	55,408
Licenses & Permits	14	2,000							2,000	3,600	300
Use of Money & Property	15		4,000						4,000	5,800	10,232
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	150,000
Road Use Taxes	17		55,469						55,469	54,088	50,128
Other State Grants & Reimbursements	18		11,600						11,600	0	2,758
Local Grants & Reimbursements	19								0	0	11,600
Subtotal - Intergovernmental (lines 16 thru 19)	20	0	67,069	0	0	0		0	67,069	54,088	214,486
Charges for Fees & Service:											
Water Utility	21							100,000	100,000	100,000	111,850
Sewer Utility	22					35,000		65,000	100,000	80,000	86,360
Electric Utility	23							0	0	0	0
Gas Utility	24							300,000	300,000	300,000	295,468
Parking	25							0	0	0	0
Airport	26							0	0	0	0
Landfill/Garbage	27							49,000	49,000	45,000	44,942
Hospital	28							0	0	0	0
Transit	29							0	0	0	0
Cable TV, Internet & Telephone	30	1,200						1,200	1,200	0	0
Housing Authority	31							0	0	0	0
Storm Water Utility	32							0	0	0	0
Other Fees & Charges for Service	33	65,746				4,430		70,176	73,746	73,746	86,490
Subtotal - Charges for Service (lines 21 thru 33)	34	66,946	0		0	39,430	0	514,000	620,376	599,946	625,110
Special Assessments	35								0	0	0
Miscellaneous	36	2,600							2,600	14,100	0
Other Financing Sources:											
Regular Operating Transfers In	37								0	0	5,234
Internal TIF Loan Transfers In	38								0	0	0
Subtotal ALL Operating Transfers In	39	0	0	0	0	0	0	0	0	0	5,234
Proceeds of Debt (Excluding TIF Internal Borrowing)	40								0	0	0
Proceeds of Capital Asset Sales	41								0	0	0
Subtotal-Other Financing Sources (lines 38 thru 40)	42	0	0	0	0	0	0	0	0	0	5,234
<b>Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, &amp; 41)</b>	43	126,985	138,065	0	0	39,430	0	514,000	818,480	792,651	986,739
Beginning Fund Balance July 1	44	29,298	153,974	0	0	36,514	0	65,616	285,402	234,060	172,672
<b>TOTAL REVENUES &amp; BEGIN BALANCE (lines 42+43)</b>	45	156,283	292,039	0	0	75,944	0	579,616	1,103,882	1,026,711	1,159,411

CITY OF

MOULTON

ADOPTED BUDGET SUMMARY

YEAR ENDED JUNE 30, 2009

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2009 (J)	RE-ESTIMATED 2008 (K)	ACTUAL 2007 (L)
<b>Revenues &amp; Other Financing Sources</b>											
Taxes Levied on Property	1	52,694	20,901		0	0			73,595	66,594	75,969
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	52,694	20,901		0	0			73,595	66,594	75,969
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	2,745	46,095		0	0			48,840	48,523	55,408
Licenses & Permits	7	2,000	0					0	2,000	3,600	300
Use of Money and Property	8	0	4,000	0	0	0	0	0	4,000	5,800	10,232
Intergovernmental	9	0	67,069	0	0	0		0	67,069	54,088	214,486
Charges for Fees & Service	10	66,946	0		0	39,430	0	514,000	620,376	599,946	625,110
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	2,600	0		0	0	0	0	2,600	14,100	0
Sub-Total Revenues	13	126,985	138,065	0	0	39,430	0	514,000	818,480	792,651	981,505
<b>Other Financing Sources:</b>											
Total Transfers In	14	0	0	0	0	0	0	0	0	0	5,234
Proceeds of Debt	15	0	0	0	0	0		0	0	0	0
Proceeds of Capital Asset Sales	16	0	0	0	0	0		0	0	0	0
Total Revenues and Other Sources	17	126,985	138,065	0	0	39,430	0	514,000	818,480	792,651	986,739
<b>Expenditures &amp; Other Financing Uses</b>											
Public Safety	18	89,704	13,680	0			0		103,384	95,752	264,794
Public Works	19	0	55,469	0			0		55,469	57,602	103,887
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	30,466	7,250	0			0		37,716	32,742	31,661
Community and Economic Development	22	0	0	0			0		0	0	0
General Government	23	35,941	7,807	0			0		43,748	42,292	41,729
Debt Service	24	0	0	0	0		0		0	0	0
Capital Projects	25	0	0	0		39,430	0		39,430	37,332	31,533
Total Government Activities Expenditures	26	156,111	84,206	0	0	39,430	0		279,747	265,720	473,604
Business Type Proprietary: Enterprise & ISF	27							502,693	502,693	475,589	446,513
Total Gov & Bus Type Expenditures	28	156,111	84,206	0	0	39,430	0	502,693	782,440	741,309	920,117
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	5,234
Total ALL Expenditures/Fund Transfers Out	30	156,111	84,206	0	0	39,430	0	502,693	782,440	741,309	925,351
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31										
	32	-29,126	53,859	0	0	0	0	11,307	36,040	51,342	61,388
Continuing Appropriation	33					0		0	0	0	
Beginning Fund Balance July 1	34	29,298	153,974	0	0	36,514	0	65,616	285,402	234,060	172,672
Ending Fund Balance June 30	35	172	207,833	0	0	36,514	0	76,923	321,442	285,402	234,060





