

# 04-022

## Adoption of Budget and Certification of City Taxes

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

The City of: Numa County Name: APPANOOSE Date Budget Adopted: 03/04/08  
(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.

641-437-4641  
Telephone Number

Signature

County Auditor Date Stamp

### January 1, 2007 Property Valuations

Last Official Census

Regular	2a	With Gas & Electric	886,391	2b	Without Gas & Electric	791,961	109
<b>DEBT SERVICE</b>	3a			3b			
Ag Land	4a		36,193				

### TAXES LEVIED

Code Sec.	Dollar Limit	Purpose	(A) Request with Utility Replacement	(B) Property Taxes Levied	(C) Rate
384.1	8.10000	Regular General levy	5 7,180	6,415	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	8 140	125	46 0.15794
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 1,550	1,385	52 1.74866
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462	0	465 0.00000
(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 8,870	7,925	
384.1	3.00375	Ag Land	26 109	109	63 3.00375
<b>Total General Fund Tax Levies (25 + 26)</b>			27 8,979	8,034	Do Not Add
Special Revenue Levies					
384.8	0.27000	Emergency (if general fund at levy limit)	28 239	214	64 0.27000
384.6	Amt Nec	Police & Fire Retirement	29	0	0.00000
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30 165	147	0.18615
	Amt Nec	Other Employee Benefits	31	0	0.00000
<b>Total Employee Benefit Levies (29,30,31)</b>			32 165	147	65 0.18615
<b>Sub Total Special Revenue Levies (28+32)</b>			33 404	361	
Valuation					
386	As Req	With Gas & Elec	Without Gas & Elec		
	SSMID 1 (A)	(B)		0	66 0.00000
	SSMID 2 (A)	(B)		0	67 0.00000
	SSMID 3 (A)	(B)		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>			39 404	361	
384.4	Amt Nec	Debt Service Levy	76.10(6)	0	40 0.00000
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41	0	41 0.00000
<b>Total Property Taxes (27+39+40+41)</b>			42 9,383	8,395	72 10.46275

### 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

**Numa**

		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	51,608	5					51,613		51,613
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	19,582	6,342					25,924		25,924
Actual Expenditures Except End Bal (pg 12, line 259) *	3	12,159	6,339					18,498		18,498
Ending Fund Balance June 30, 2007 (pg 12, line 261) *	4	59,031	8		0	0	0	59,039	0	59,039
<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	59,031	8		0	0	0	59,039	0	59,039
Re-Est Revenues	6	16,590	6,500	0	0	0	0	23,090	0	23,090
Re-Est Expenditures	7	12,152	6,500	0	0	0	0	18,652	0	18,652
Continuing Appropriation	8					0		0	0	0
Ending Fund Balance	9	63,469	8	0	0	0	0	63,477	0	63,477
<b>(3)</b>										
<b>** Budget FY 2009</b>										
Beginning Fund Balance	10	63,469	8	0	0	0	0	63,477	0	63,477
Revenues	11	16,696	6,904	0	0	76,000	0	99,600	0	99,600
Expenditures	12	17,100	6,500	0	0	76,000	0	99,600	0	99,600
Continuing Appropriation	13					0		0	0	0
Ending Fund Balance	14	63,065	412	0	0	0	0	63,477	0	63,477

\* 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)	Fiscal Years		
									BUDGET 2009 (J)	RE-ESTIMATED 2008 (K)	ACTUAL 2007 (L)
<b>PUBLIC SAFETY</b>											
Police Department/Crime Prevention	1								0	0	0
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5								0	0	0
Ambulance	6								0	0	0
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8	1,800							1,800	2,000	2,200
Animal Control	9								0	0	0
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	1,800	0	0			0		1,800	2,000	2,200
<b>PUBLIC WORKS</b>											
Roads, Bridges, & Sidewalks	12		1,000						1,000	1,025	1,266
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		4,500						4,500	4,475	4,543
Traffic Control and Safety	15								0	0	0
Snow Removal	16		1,000						1,000	1,000	530
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	6,500	0			0		6,500	6,500	6,339
<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	60							60	60	60
Museum, Band and Theater	32								0	0	0
Parks	33	563							563	850	1,000
Recreation	34								0	0	0
Cemetery	35	100							100	100	100
Community Center, Zoo, & Marina	36								0	0	0
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	723	0	0			0		723	1,010	1,160

EXPENDITURES SCHEDULE PAGE 2  
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>COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>											
Community Beautification	39	200							200	400	1,250
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	100							100	850	0
REBATES & PYMTS from TIF DEBT page	44			0					0	0	0
TOTAL (lines 39 - 44)	45	300	0	0			0		300	1,250	1,250
<b>GENERAL GOVERNMENT</b>											
Mayor, Council, & City Manager	46	660							660	660	660
Clerk, Treasurer, & Finance Adm.	47	1,200							1,200	1,200	1,200
Elections	48								0	532	0
Legal Services & City Attorney	49	300							300	100	0
City Hall & General Buildings	50	4,000							4,000	3,900	3,027
Tort Liability	51	1,550							1,550	1,500	1,462
Other General Government	52	730							730	0	1,200
TOTAL (lines 46 - 52)	53	8,440	0	0			0		8,440	7,892	7,549
<b>DEBT SERVICE</b>											
Gov Capital Projects	54	5,837							5,837	0	0
TIF Capital Projects	56					76,000			76,000	0	0
TOTAL CAPITAL PROJECTS	57	0	0	0		76,000	0		76,000	0	0
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58	17,100	6,500	0	0	76,000	0		99,600	18,652	18,498
<b>BUSINESS TYPE ACTIVITIES</b>											
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>											
Water Utility	59								0	0	0
Sewer Utility	60								0	0	0
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	0
Enterprise CAPITAL PROJECTS	71								0	0	0
Enterprise TIF CAPITAL PROJECTS	72								0	0	0
TOTAL Business Type Expenditures (lines 59 - 73)	73								0	0	0
TOTAL ALL EXPENDITURES (lines 58+74)	74	17,100	6,500	0	0	76,000	0	0	99,600	18,652	18,498
Regular Transfers Out	75								0	0	0
Internal TIF Loan / Repayment Transfers Out	76								0	0	0
Total ALL Transfers Out	77	0	0	0	0	0	0	0	0	0	0
Total Expenditures & Fund Transfers Out (lines 75+78)	78	17,100	6,500	0	0	76,000	0	0	99,600	18,652	18,498
Continuing Appropriation	79					0			0	0	
Ending Fund Balance June 30	80	63,065	412	0	0	0	0	0	63,477	63,477	59,039

\* 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	8,034	361		0	0			8,395	9,000	10,392
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	8,034	361		0	0			8,395	9,000	10,392
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	945	43		0	0			988	0	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	6,738							6,738	6,700	8,431
Subtotal - Other City Taxes (lines 6 thru 12)	13	7,683	43		0	0			7,726	6,700	8,431
Licenses & Permits	14	465							465	465	233
Use of Money & Property	15	360							360	200	279
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		6,500						6,500	6,500	6,342
Other State Grants & Reimbursements	18								0	0	0
Local Grants & Reimbursements	19								0	0	0
Subtotal - Intergovernmental (lines 16 thru 19)	20	0	6,500	0	0	0		0	6,500	6,500	6,342
Charges for Fees & Service:											
Water Utility	21								0	0	0
Sewer Utility	22								0	0	0
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								0	0	0
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	0
Other Fees & Charges for Service	33								0	0	0
Subtotal - Charges for Service (lines 21 thru 33)	34	0	0		0	0	0	0	0	0	0
Special Assessments	35								0	0	0
Miscellaneous	36	154							154	225	247
Other Financing Sources:											
Regular Operating Transfers In	37								0	0	0
Internal TIF Loan Transfers In	38								0	0	0
Subtotal ALL Operating Transfers In	39	0	0	0	0	0	0	0	0	0	0
Proceeds of Debt (Excluding TIF Internal Borrowing)	40					76,000			76,000	0	0
Proceeds of Capital Asset Sales	41								0	0	0
Subtotal-Other Financing Sources (lines 38 thru 40)	42	0	0	0	0	76,000	0	0	76,000	0	0
<b>Total Revenues except for beginning fund balance</b>											
(lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43	16,696	6,904	0	0	76,000	0	0	99,600	23,090	25,924
Beginning Fund Balance July 1	44	63,469	8	0	0	0	0	0	63,477	59,039	51,613
<b>TOTAL REVENUES &amp; BEGIN BALANCE</b> (lines 42+43)	45	80,165	6,912	0	0	76,000	0	0	163,077	82,129	77,537

CITY OF

Numa

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	8,034	361		0	0			8,395	9,000	10,392
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	8,034	361		0	0			8,395	9,000	10,392
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	7,683	43		0	0			7,726	6,700	8,431
Licenses & Permits	7	465	0					0	465	465	233
Use of Money and Property	8	360	0	0	0	0	0	0	360	200	279
Intergovernmental	9	0	6,500	0	0	0		0	6,500	6,500	6,342
Charges for Fees & Service	10	0	0		0	0	0	0	0	0	0
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	154	0		0	0	0	0	154	225	247
Sub-Total Revenues	13	16,696	6,904	0	0	0	0	0	23,600	23,090	25,924
<b>Other Financing Sources:</b>											
Total Transfers In	14	0	0	0	0	0	0	0	0	0	0
Proceeds of Debt	15	0	0	0	0	76,000		0	76,000	0	0
Proceeds of Capital Asset Sales	16	0	0	0	0	0		0	0	0	0
Total Revenues and Other Sources	17	16,696	6,904	0	0	76,000	0	0	99,600	23,090	25,924
<b>Expenditures &amp; Other Financing Uses</b>											
Public Safety	18	1,800	0	0			0		1,800	2,000	2,200
Public Works	19	0	6,500	0			0		6,500	6,500	6,339
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	723	0	0			0		723	1,010	1,160
Community and Economic Development	22	300	0	0			0		300	1,250	1,250
General Government	23	8,440	0	0			0		8,440	7,892	7,549
Debt Service	24	5,837	0	0	0		0		5,837	0	0
Capital Projects	25	0	0	0		76,000	0		76,000	0	0
Total Government Activities Expenditures	26	17,100	6,500	0	0	76,000	0		99,600	18,652	18,498
Business Type Proprietary: Enterprise & ISF	27							0	0	0	0
Total Gov & Bus Type Expenditures	28	17,100	6,500	0	0	76,000	0	0	99,600	18,652	18,498
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	17,100	6,500	0	0	76,000	0	0	99,600	18,652	18,498
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-404	404	0	0	0	0	0	0	4,438	7,426
Continuing Appropriation	33					0		0	0	0	
Beginning Fund Balance July 1	34	63,469	8	0	0	0	0	0	63,477	59,039	51,613
Ending Fund Balance June 30	35	63,065	412	0	0	0	0	0	63,477	63,477	59,039

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

Fiscal Year  
2009

City Name: Numa

Project Name (A)	Amount of Issue (B)	Date certified To County Auditor (C)	Principal Due FY 2009 (D)	Interest Due FY 2009 +(E)	Bond Reg & Other Fees Due FY 2009 +(F)	Total Obligation Due FY 2009 =(G)	Amount Paid by Other Sources or Debt Service Fund Balance -(H)	Amount Paid by Current Year Utility Replacement 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



