

49-448

Adoption of Budget and Certification of City Taxes

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

The City of: ANDREW County Name: JACKSON Date Budget Adopted: 03/13/07
(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	January 1, 2006 Property Valuations	
	With Gas & Electric	Without Gas & Electric
Regular	2a <u>5,304,991</u>	2b <u>5,157,525</u>
DEBT SERVICE	3a <u>0</u>	3b <u>0</u>
Ag Land	4a <u>26,900</u>	
		Last Official Census 460

				(A)		(B)		(C)	
Code	Dollar	ENTER BENEFITED FIRE		Request with		Property Taxes			
Sec.	Limit	Purpose	DISTRICT RATE BELOW	Utility Replacement		Levied		Rate	
384.1	8.10000	Regular General levy	5a	5	39,748	38,643	43	7.49250	
(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	2,530	2,460	52	0.47691	
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.		462	1,265	1,230	465	0.23845	
(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	
Total General Fund Regular Levies (5 thru 24)				25	43,543	42,333			
384.1	3.00375	Ag Land		26	81	81	63	3.00375	
Total General Fund Tax Levies (25 + 26)				27	43,624	42,414			Do Not Add
Special Revenue Levies									
384.8	0.27000	Emergency (if general fund at levy limit)		28	1,432	1,393	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	3,180	3,092		0.59944	
	Amt Nec	Other Employee Benefits		31	0	0		0	
Total Employee Benefit Levies (29,30,31)				32	3,180	3,092	65	0.59944	
Sub Total Special Revenue Levies (28+32)				33	4,612	4,485			
Valuation									
386	As Req	With Gas & Elec	Without Gas & Elec						
	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	
Total SSMID (34 thru 37)				38	0	0			Do Not Add
Total Special Revenue Levies (33+38)				39	4,612	4,485			
384.4	Amt Nec	Debt Service Levy	76.10(6)	40	0	0	70	0	
384.7	0.67500	Capital Projects (Capital Improv. Reserve)		41	0	0	71	0	
Total Property Taxes (27+39+40+41)				42	48,236	46,899	72	9.07730	

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 ANDREW

(1)		General	Spec Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Tot
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
*Annual Report FY 2006									
Beginning Fund Balance July 1, 2005 (pg 5, line 134) *	1	296,816	45,630				342,446	168,218	510,664
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	129,725	34,812				164,537	119,911	284,448
Actual Expenditures Except End Bal (pg 12, line 259) *	3	89,826	78,858				168,684	90,713	259,397
Ending Fund Balance June 30, 2006 (pg 12, line 261) *	4	336,715	1,584	0	0	0	338,299	197,416	535,715
(2)		General	Spec Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Enterprise	Grand Total
** Re-Estimated FY 2007									
Beginning Fund Balance	5	336,715	1,584	0	0	0	338,299	197,416	535,715
Re-Est Revenues	6	123,129	43,035	0	0	0	166,164	270,800	436,964
Re-Est Expenditures	7	305,259	40,310	0	0	0	345,569	258,524	604,093
Continuing Appropriation	8				0		0	0	0
Ending Fund Balance	9	154,585	4,309	0	0	0	158,894	209,692	368,586
(3)									
** Budget FY 2008									
Beginning Fund Balance	10	154,585	4,309	0	0	0	158,894	209,692	368,586
Revenues	11	120,593	43,436	0	0	0	164,029	132,600	296,629
Expenditures	12	120,693	43,436	0	0	0	164,129	123,000	287,129
Continuing Appropriation	13				0		0	0	0
Ending Fund Balance	14	154,485	4,309	0	0	0	158,794	219,292	378,086

* 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	SPECIAL	DEBT	CAPITAL	PERMANENT	PROPRIETARY	BUDGET	RE-ESTIMATED	ACTUAL	
		(A)	(B)	(C)	(D)	(E)	(F)	2008	2007	2006	
GOVERNMENT ACTIVITIES								(G)	(H)	(I)	
Public Safety											
Police Department/Crime Prevention	1	5,700	774					325	6,474	5,610	5,387
Jail	2							327	0	0	0
Emergency Management	3	2,000						328	2,000	2,000	1,468
Flood Control	4							329	0	0	0
Fire Department	5	1,600						330	1,600	1,500	1,451
Ambulance	6							331	0	0	0
Building Inspections	7							332	0	0	0
Miscellaneous Protective Services	8							333	0	0	0
Animal Control	9	200						349	200	200	0
Other Public Safety	10							334	0	0	0
TOTAL (lines 1 - 10)	11	9,500	774			0			10,274	9,310	8,306
Public Works											
Roads, Bridges, & Sidewalks	12	33,898	40,378					353	74,276	114,439	91,540
Parking - Meter and Off-Street	13							356	0	0	0
Street Lighting	14	6,700						324	6,700	6,600	6,503
Traffic Control and Safety	15	600						326	600	525	356
Snow Removal	16	3,000						354	3,000	3,000	2,428
Highway Engineering	17							355	0	0	0
Street Cleaning	18							359	0	0	0
Airport (if not Enterprise)	19							365	0	0	0
Garbage (if not Enterprise)	20	29,000						358	29,000	28,000	28,060
Other Public Works	21							350	0	0	0
TOTAL (lines 12 - 21)	22	73,198	40,378			0			113,576	152,564	128,887
Health and Social Services											
Welfare Assistance	23	250						337	250	250	200
City Hospital	24							338	0	0	0
Payments to Private Hospitals	25							339	0	0	0
Health Regulation and Inspection	26							340	0	0	0
Water, Air, and Mosquito Control	27							341	0	0	0
Community Mental Health	28							342	0	0	0
Other Health and Social Services	29	100						343	100	0	0
TOTAL (lines 23 - 29)	30	350	0			0			350	250	200

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)
Culture and Recreation									
Library Services 31	1,000						344 1,000	600	833
Museum, Band and Theater 32	3,000						345 3,000	3,000	2,886
Parks 33	5,000						346 5,000	5,000	2,941
Recreation 34	500						587 500	300	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	9,500	0			0		9,500	8,900	6,660
Community and Economic Development									
Community Beautification 39	1,000						367 1,000	1,000	635
Economic Development 40	445						368 445	445	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	1,445	0			0		1,445	1,445	635
General Government									
Mayor, Council, & City Manager 45	3,900	276					375 4,176	3,900	2,650
Clerk, Treasurer, & Finance Adm. 46	4,200	576					376 4,776	4,200	4,199
Elections 47	600						377 600	0	554
Legal Services & City Attorney 48	2,000						378 2,000	2,000	469
City Hall & General Buildings 49	6,000						380 6,000	5,000	5,598
Tort Liability 50							382 0	0	0
Other General Government 51	10,000	1,432					381 11,432	8,000	10,526
TOTAL (lines 45 - 51) 52	26,700	2,284			0		28,984	23,100	23,996
Debt Service 53								0	0
Capital Projects 54								0	0
TOTAL Government Activities Expenditures (lines 11+22+30+38+44+52+53+54) 55	120,693	43,436	0	0	0		164,129		
BUSINESS TYPE ACTIVITIES									
Proprietary: Enterprise & Budgeted ISF									
Water Utility 56						81,000	360 81,000	81,000	68,322
Sewer Utility 57						42,000	357 42,000	177,524	22,391
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
TOTAL Business Type Expenditures (lines 56 - 68) 69						123,000	123,000	258,524	90,713
TOTAL GOV & BUS TYPE EXP. (lines 55+69) 70	120,693	43,436	0	0	0	123,000	287,129	258,524	90,713
Transfers Out 71								150,000	0
Total Expenditures & Other Financing Uses (lines 71 +72) 72	120,693	43,436	0	0	0	123,000	287,129	604,093	259,397
Continuing Appropriation 73								0	0
Ending Fund Balance June 30 74	154,485	4,309	20	0	0	219,292	378,086	368,586	535,715

* 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 ANDREW

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)
REVENUES & OTHER FINANCING SOURCES									
Taxes Levied on Property 1	42,414	4,485	0	0			46,899	44,609	48,049
Less: Uncollected Property Taxes - Levy Year 2							0	0	0
Net Current Property Taxes (line 1 minus line 2) 3	42,414	4,485	0	0			46,899	44,609	48,049
Delinquent Property Taxes 4							0	0	0
TIF Revenues 5							0	0	0
Other City Taxes:									
Utility Tax Replacement Excise Taxes 6	1,210	127	0	0			472	1,337	1,275
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	30,000						395	30,000	28,000
Subtotal - Other City Taxes (lines 6 thru 11) 12	31,210	127	0	0			31,337	29,442	26,297
Licenses & Permits 13	800						800	800	1,369
Use of Money & Property 14	9,000					5,000	14,000	15,000	20,502
Intergovernmental:									
Federal Grants & Reimbursements 15							399	0	0
State Shared Revenues 16		38,824					400	38,824	38,500
Other State Grants & Reimbursements 17							401	0	428
Local Grants & Reimbursements 18							402	0	0
Subtotal - Intergovernmental (lines 15 thru 18) 19	0	38,824	0	0		0	38,824	38,500	35,240
Charges for Fees & Service:									
Water Utility 20						81,000	404	81,000	80,166
Sewer Utility 21						44,100	405	44,100	32,881
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	25,500						410	25,500	25,693
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	300						413	300	397
Subtotal - Charges for Service (lines 20 thru 32) 33	25,800	0	0	0	0	125,100	150,900	139,000	134,137
Special Assessments 34		8,869					8,869	8,869	11,954
Miscellaneous 35	2,500					2,500	5,000	5,000	6,900
Other Financing Sources:									
Operating Transfers In 36							0	150,000	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	150,000	0
Total Revenues except for beginning fund balance (lines 3, 4, 5, 12, 13, 14, 19, 33, 34, 35, & 39) 40	120,593	43,436	0	0	0	132,600	296,629	436,964	284,448
Beginning Fund Balance July 1 41	154,585	4,309	0	0	0	209,692	368,586	535,715	510,664
TOTAL REVENUES & BEGIN BALANCE (lines 40+41) 42	275,178	47,745	0	0	0	342,292	665,215	972,679	795,112

CITY OF ANDREW 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)		
Revenues & Other Financing Sources																			
Taxes Levied on Property	77	42,414	106	4,485	134	0	161	0					234	46,899	264	44,609	294	48,049	
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	42,414	108	4,485	136	0	163	0					236	46,899	266	44,609	296	48,049	
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	31,210	111	127	138	0	165	0					239	31,337	269	29,442	299	26,297	
Licenses & Permits	82	800	112	0							212	0	240	800	270	800	300	1,369	
Use of Money and Property	83	9,000	113	0	139	0	166	0	194	0	213	5,000	241	14,000	271	15,000	301	20,502	
Intergovernmental	84	0	114	38,824	140	0	167	0			214	0	242	38,824	272	38,500	302	35,240	
Charges for Fees & Service	85	25,800	115	0	141	0	168	0	195	0	214	125,100	243	150,900	273	139,000	303	134,137	
Special Assessments	86	8,869	116	0	142	0	169	0			215	0	244	8,869	274	14,613	304	11,954	
Miscellaneous	87	2,500	117	0	143	0	170	0	196	0	215	2,500	245	5,000	275	5,000	305	6,900	
Sub-Total Revenues	88	120,593	118	43,436	144	0	171	0	197	0	216	132,600	246	296,629	276	286,964	306	284,448	
Other Financing Sources:																			
Transfers In	89	0	119	0	145	0	172	0	198	0	217	0	247	0	277	150,000	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	
Total Revenues and Other Sources	92	120,593	120	43,436	148	0	175	0	200	0	220	132,600	250	296,629	280	436,964	310	284,448	
Expenditures & Other Financing Uses																			
Public Safety	600	9,500	609	774					623	0			335	10,274	632	9,310	642	8,306	
Public Works	601	73,198	610	40,378					624	0			336	113,576	633	152,564	643	128,887	
Health and Social Services	602	350	611	0					625	0			352	350	634	250	644	200	
Culture and Recreation	603	9,500	612	0					626	0			371	9,500	635	8,900	645	6,660	
Community and Economic Development	604	1,445	613	0					627	0			372	1,445	636	1,445	646	635	
General Government	605	26,700	614	2,284					628	0			373	28,984	637	23,100	647	23,996	
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	
Total Government Activities Expenditures	608	120,693	617	43,436	619	0	622	0	631	0			442	164,129	640	195,569	650	0	
Business Type Proprietary: Enterprise & ISF											123,000	374	123,000	641	258,524	651	90,713		
Total Gov & Bus Type Expenditures	97	120,693	125	43,436	153	0	180	0	205	0	225	123,000	255	287,129	285	454,093	315	90,713	
Transfers Out	101	0	129	0	156	0	184	0	207	0	229	0	259	0	289	150,000	319	0	
Total ALL Expenditures/Transfers Out	102	120,693	130	43,436	157	0	185	0	208	0	230	123,000	260	287,129	290	408,524	320	90,713	
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	103	-100	131	0	158	0	186	0	209	0	231	9,600	261	9,500	291	28,440	321	193,735	
Continuing Appropriation							652	0			653	0	654	0	655	0			
Beginning Fund Balance July 1	104	154,585	132	4,309	159	0	187	0	210	0	232	209,692	262	368,586	292	535,715	322	510,664	
Ending Fund Balance June 30	105	154,485	133	4,309	160	0	188	0	211	0	233	219,292	263	378,086	293	564,155	323	704,399	

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

Fiscal Year
2008

City Name: ANDREW

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

