

15-131

Adoption of Budget and Certification of City Taxes

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

The City of: Lewis County Name: CASS Date Budget Adopted: 03/12/08
(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.

712-769-2216
Telephone Number

Signature

County Auditor Date Stamp

January 1, 2007 Property Valuations

Last Official Census

	With Gas & Electric	Without Gas & Electric	
Regular 2a	4,272,167	3,900,766	438
DEBT SERVICE 3a	4,272,167	3,900,766	
Ag Land 4a	28,149		

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 34,605	31,596	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 6,250	5,707	46 1.46296
12(12)	0.13500	Opr & Maint of City owned Civic Center	9 0	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 7,800	7,122	52 1.82577
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 4,250	3,881	62 0.99481
Total General Fund Regular Levies (5 thru 24)			25 52,905	48,306	
384.1	3.00375	Ag Land	26 85	85	63 3.00375
Total General Fund Tax Levies (25 + 26)			27 52,990	48,391	Do Not Add
Special Revenue Levies					
384.8	0.27000	Emergency (if general fund at levy limit)	28 1,153	1,053	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 5,000	4,565	1.17037
	Amt Nec	Other Employee Benefits	31 8,500	7,761	1.98962
Total Employee Benefit Levies (29,30,31)			32 13,500	12,326	65 3.15999
Sub Total Special Revenue Levies (28+32)			33 14,653	13,379	
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
Total SSMID (34 thru 37)			38 0	0	Do Not Add
Total Special Revenue Levies (33+38)			39 14,653	13,379	
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
Total Property Taxes (27+39+40+41)			42 67,643	61,770	72 15.81353

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

Lewis

		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)
(1)										
*Annual Report FY 2007										
Beginning Fund Balance July 1, 2006 (pg 5, line 134) *	1	72,081	11,905		-701			83,285	86,323	169,608
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	93,802	138,666		11,536			244,004	139,286	383,290
Actual Expenditures Except End Bal (pg 12, line 259) *	3	122,489	84,907		11,455			218,851	105,366	324,217
Ending Fund Balance June 30, 2007 (pg 12, line 261) *	4	43,394	65,664		-620	0	0	108,438	120,243	228,681
(2)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Re-Estimated FY 2008										
Beginning Fund Balance	5	43,394	65,664	0	-620	0	0	108,438	120,243	228,681
Re-Est Revenues	6	76,341	89,192	0	10,331	0	0	175,864	137,400	313,264
Re-Est Expenditures	7	123,750	123,595	0	10,930	0	0	258,275	112,012	370,287
Continuing Appropriation	8					0		0	0	0
Ending Fund Balance	9	-4,015	31,261	0	-1,219	0	0	26,027	145,631	171,658
(3)										
** Budget FY 2009										
Beginning Fund Balance	10	-4,015	31,261	0	-1,219	0	0	26,027	145,631	171,658
Revenues	11	77,421	94,653	0	0	0	0	172,074	128,250	300,324
Expenditures	12	130,650	51,278	0	0	0	0	181,928	120,162	302,090
Continuing Appropriation	13					0		0	0	0
Ending Fund Balance	14	-57,244	74,636	0	-1,219	0	0	16,173	153,719	169,892

* 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.

CITY OF _____ Lewis

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	
TOTAL OUTSTANDING TIF INDEBTEDNESS	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
1	ENTITY NAME			
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21	* TOTAL Rebates or Payments to Entities	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)
PUBLIC SAFETY											
Police Department/Crime Prevention	1	4,230							4,230	0	0
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	11,020	1,250						12,270	12,270	8,460
Ambulance	6	2,600							2,600	2,350	1,824
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	0	0
Animal Control	9	500							500	500	0
Other Public Safety	10	500							500	500	0
TOTAL (lines 1 - 10)	11	18,850	1,250	0			0		20,100	15,620	10,284
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	22,455	36,700						59,155	54,255	75,413
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	8,500							8,500	8,500	7,713
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	600							600	600	600
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	31,555	36,700	0			0		68,255	63,355	83,726
HEALTH & SOCIAL SERVICES											
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
CULTURE & RECREATION											
Library Services	31	13,145	825						13,970	11,750	11,910
Museum, Band and Theater	32								0	0	0
Parks	33	11,500	2,175						13,675	17,820	12,746
Recreation	34								0	0	0
Cemetery	35	1,500							1,500	1,500	1,500
Community Center, Zoo, & Marina	36	5,250							5,250	6,250	4,783
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	31,395	3,000	0			0		34,395	37,320	30,939

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)
COMMUNITY & ECONOMIC DEVELOPMENT											
Community Beautification	39								0	0	0
Economic Development	40	2,000	5,000						7,000	52,000	2,079
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	2,000	5,000	0			0		7,000	52,000	2,079
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46	3,550	325						3,875	3,725	3,173
Clerk, Treasurer, & Finance Adm.	47	11,400	2,850						14,250	14,375	12,059
Elections	48	4,800							4,800	4,800	4,200
Legal Services & City Attorney	49								0	0	0
City Hall & General Buildings	50	25,100							25,100	26,150	22,062
Tort Liability	51								0	0	0
Other General Government	52								0	0	0
TOTAL (lines 46 - 52)	53	44,850	3,175	0			0		48,025	49,050	41,494
DEBT SERVICE											
Gov Capital Projects	54				0				0	10,930	11,455
TIF Capital Projects	56								0	0	0
TOTAL CAPITAL PROJECTS	57	0	0	0		0	0		0	0	0
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58	128,650	49,125	0	0	0	0		177,775	228,275	179,977
BUSINESS TYPE ACTIVITIES											
Proprietary: Enterprise & Budgeted ISF											
Water Utility	59							63,300	63,300	57,300	62,286
Sewer Utility	60							41,800	41,800	41,650	30,019
Electric Utility	61							0	0	0	0
Gas Utility	62							0	0	0	0
Airport	63							0	0	0	0
Landfill/Garbage	64							0	0	0	0
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							13,062	13,062	13,062	13,062
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							118,162	118,162	112,012	105,367
TOTAL ALL EXPENDITURES (lines 58+74)	74	128,650	49,125	0	0	0	0	118,162	295,937	340,287	285,344
Regular Transfers Out	75	2,000	2,153					2,000	6,153	30,000	38,874
Internal TIF Loan / Repayment Transfers Out	76							0	0	0	0
Total ALL Transfers Out	77	2,000	2,153	0	0	0	0	2,000	6,153	30,000	38,874
Total Expenditures & Fund Transfers Out (lines 75+78)	78	130,650	51,278	0	0	0	0	120,162	302,090	370,287	324,218
Continuing Appropriation	79							0	0	0	0
Ending Fund Balance June 30	80	-57,244	74,636	0	-1,219	0	0	153,719	169,892	171,658	228,681

* 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)
REVENUES & OTHER FINANCING SOURCES											
Taxes Levied on Property	1	48,391	13,379		0	0			61,770	78,181	75,562
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	48,391	13,379		0	0			61,770	78,181	75,562
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	4,599	1,274		0	0			5,873	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		36,000						36,000	35,000	38,874
Subtotal - Other City Taxes (lines 6 thru 12)	13	4,599	37,274		0	0			41,873	35,000	38,874
Licenses & Permits	14	535	2,000						2,535	390	1,297
Use of Money & Property	15	8,000						650	8,650	6,800	9,109
Intergovernmental:											
Federal Grants & Reimbursements	16		0						0	0	2,103
Road Use Taxes	17		32,000						32,000	33,000	32,589
Other State Grants & Reimbursements	18	7,200	0						7,200	6,350	8,788
Local Grants & Reimbursements	19	5,043							5,043	5,043	7,043
Subtotal - Intergovernmental (lines 16 thru 19)	20	12,243	32,000	0	0	0		0	44,243	44,393	50,523
Charges for Fees & Service:											
Water Utility	21							78,350	78,350	72,800	74,403
Sewer Utility	22							49,250	49,250	44,200	40,879
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	127,600	127,600	117,000	115,282
Special Assessments	35								0	0	0
Miscellaneous	36	2,500	5,000						7,500	1,500	53,770
Other Financing Sources:											
Regular Operating Transfers In	37	1,153	5,000					0	6,153	30,000	38,874
Internal TIF Loan Transfers In	38								0	0	0
Subtotal ALL Operating Transfers In	39	1,153	5,000	0	0	0	0	0	6,153	30,000	38,874
Proceeds of Debt (Excluding TIF Internal Borrowing)	40								0	0	0
Proceeds of Capital Asset Sales	41	0							0	0	0
Subtotal-Other Financing Sources (lines 38 thru 40)	42	1,153	5,000	0	0	0	0	0	6,153	30,000	38,874
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43	77,421	94,653	0	0	0	0	128,250	300,324	313,264	383,291
Beginning Fund Balance July 1	44	-4,015	31,261	0	-1,219	0	0	145,631	171,658	228,681	169,608
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	73,406	125,914	0	-1,219	0	0	273,881	471,982	541,945	552,899

CITY OF

Lewis

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)
Revenues & Other Financing Sources											
Taxes Levied on Property	1	48,391	13,379		0	0			61,770	78,181	75,562
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	48,391	13,379		0	0			61,770	78,181	75,562
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	4,599	37,274		0	0			41,873	35,000	38,874
Licenses & Permits	7	535	2,000					0	2,535	390	1,297
Use of Money and Property	8	8,000	0	0	0	0	0	650	8,650	6,800	9,109
Intergovernmental	9	12,243	32,000	0	0	0		0	44,243	44,393	50,523
Charges for Fees & Service	10	0	0		0	0		127,600	127,600	117,000	115,282
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	2,500	5,000		0	0		0	7,500	1,500	53,770
Sub-Total Revenues	13	76,268	89,653	0	0	0	0	128,250	294,171	283,264	344,417
Other Financing Sources:											
Total Transfers In	14	1,153	5,000	0	0	0	0	0	6,153	30,000	38,874
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	77,421	94,653	0	0	0	0	128,250	300,324	313,264	383,291
Expenditures & Other Financing Uses											
Public Safety	18	18,850	1,250	0			0		20,100	15,620	10,284
Public Works	19	31,555	36,700	0			0		68,255	63,355	83,726
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	31,395	3,000	0			0		34,395	37,320	30,939
Community and Economic Development	22	2,000	5,000	0			0		7,000	52,000	2,079
General Government	23	44,850	3,175	0			0		48,025	49,050	41,494
Debt Service	24	0	0	0	0		0		0	10,930	11,455
Capital Projects	25	0	0	0		0	0		0	0	0
Total Government Activities Expenditures	26	128,650	49,125	0	0	0	0		177,775	228,275	179,977
Business Type Proprietary: Enterprise & ISF	27							118,162	118,162	112,012	105,367
Total Gov & Bus Type Expenditures	28	128,650	49,125	0	0	0	0	118,162	295,937	340,287	285,344
Total Transfers Out	29	2,000	2,153	0	0	0	0	2,000	6,153	30,000	38,874
Total ALL Expenditures/Fund Transfers Out	30	130,650	51,278	0	0	0	0	120,162	302,090	370,287	324,218
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31										
	32	-53,229	43,375	0	0	0	0	8,088	-1,766	-57,023	59,073
Continuing Appropriation	33							0	0	0	
Beginning Fund Balance July 1	34	-4,015	31,261	0	-1,219	0	0	145,631	171,658	228,681	169,608
Ending Fund Balance June 30	35	-57,244	74,636	0	-1,219	0	0	153,719	169,892	171,658	228,681

