

# 78-735

## Adoption of Budget and Certification of City Taxes

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

The City of: Macedonia County Name: POTTAWATTAMIE Date Budget Adopted: 04/14/08  
(Date) xxxxxxx

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.

712-486-2323  
Telephone Number

Signature

County Auditor Date Stamp

### January 1, 2007 Property Valuations

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	2a 4,395,589	2b 4,225,425	325
DEBT SERVICE	3a 0	3b 0	
Ag Land	4a 126,502		

### 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 35,604	34,226	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 7,485	7,195	52 1.70284
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 43,089	41,421	
384.1	3.00375	Ag Land	26 210	210	63 1.66005
<b>Total General Fund Tax Levies (25 + 26)</b>			27 43,299	41,631	Do Not Add
Special Revenue Levies					
384.8	0.27000	Emergency (if general fund at levy limit)	28	0	64 0.00000
384.6	Amt Nec	Police & Fire Retirement	29	0	0.00000
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30 2,032	1,953	0.46228
	Amt Nec	Other Employee Benefits	31 7,236	6,956	1.64620
<b>Total Employee Benefit Levies (29,30,31)</b>			32 9,268	8,909	65 2.10848
<b>Sub Total Special Revenue Levies (28+32)</b>			33 9,268	8,909	
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 9,268	8,909	
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 52,567	50,540	72 11.91132

### 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

**Macedonia**

		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	54,659	70,721					125,380	95,654	221,034
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	79,505	32,127					111,632	55,965	167,597
Actual Expenditures Except End Bal (pg 12, line 259) *	3	70,706	49,719					120,425	66,691	187,116
Ending Fund Balance June 30, 2007 (pg 12, line 261) *	4	63,458	53,129		0	0	0	116,587	84,928	201,515
<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	63,458	53,129		0	0	0	116,587	84,928	201,515
Re-Est Revenues	6	133,049	33,055	0	0	0	0	166,104	0	166,104
Re-Est Expenditures	7	90,528	40,550	0	0	0	0	131,078	105,165	236,243
Continuing Appropriation	8					0		0	0	0
Ending Fund Balance	9	105,979	45,634	0	0	0	0	151,613	-20,237	131,376
<b>(3)</b>										
<b>** Budget FY 2009</b>										
Beginning Fund Balance	10	105,979	45,634	0	0	0	0	151,613	-20,237	131,376
Revenues	11	134,390	86,958	0	0	0	0	221,348	0	221,348
Expenditures	12	128,098	49,000	0	0	0	0	177,098	110,545	287,643
Continuing Appropriation	13					0		0	0	0
Ending Fund Balance	14	112,271	83,592	0	0	0	0	195,863	-130,782	65,081

\* 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	6,000							6,000	6,000	5,687
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	2,113							2,113	2,153	2,175
Ambulance	6								0	0	0
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	0	0
Animal Control	9	975							975	975	658
Other Public Safety	10	500							500	500	0
TOTAL (lines 1 - 10)	11	9,588	0	0			0		9,588	9,628	8,520
<b>PUBLIC WORKS</b>											
Roads, Bridges, & Sidewalks	12		22,000						22,000	16,000	35,971
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	3,000	5,200						8,200	8,000	0
Traffic Control and Safety	15		500						500	500	7,450
Snow Removal	16	700							700	550	695
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	10,650	8,700						19,350	22,900	10,249
TOTAL (lines 12 - 21)	22	14,350	36,400	0			0		50,750	47,950	54,365
<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	75							75	75	75
Museum, Band and Theater	32	500							500	500	325
Parks	33	500							500	2,000	2,082
Recreation	34	100							100	0	0
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36								0	0	0
Other Culture and Recreation	37	3,175							3,175	275	5,151
TOTAL (lines 31 - 37)	38	4,350	0	0			0		4,350	2,850	7,633

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	3,200							3,200	2,000	2,009
Clerk, Treasurer, & Finance Adm.	47	14,000							14,000	12,000	18,451
Elections	48	1,800							1,800	1,800	0
Legal Services & City Attorney	49	4,000							4,000	4,000	2,118
City Hall & General Buildings	50	50,000							50,000	15,000	3,419
Tort Liability	51	7,500							7,500	7,000	7,338
Other General Government	52	19,310	12,600						31,910	28,850	16,572
TOTAL (lines 46 - 52)	53	99,810	12,600	0			0		112,410	70,650	49,907
<b>DEBT SERVICE</b>											
Gov Capital Projects	54								0	0	0
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	128,098	49,000	0	0	0	0		177,098	131,078	120,425
<b>BUSINESS TYPE ACTIVITIES</b>											
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>											
Water Utility	59							40,625	40,625	36,175	26,555
Sewer Utility	60							54,710	54,710	53,860	24,909
Electric Utility	61								0	0	0
Gas Utility	62								0	0	0
Airport	63								0	0	0
Landfill/Garbage	64							15,210	15,210	15,130	15,227
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							110,545	110,545	105,165	66,691
TOTAL ALL EXPENDITURES (lines 58+74)	74	128,098	49,000	0	0	0	0	110,545	287,643	236,243	187,116
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	128,098	49,000	0	0	0	0	110,545	287,643	236,243	187,116
Continuing Appropriation	79							0	0	0	0
Ending Fund Balance June 30	80	112,271	83,592	0	0	0	0	-130,782	65,081	131,376	201,515

\* 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	41,631	8,909		0	0			50,540	45,912	44,448
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	41,631	8,909		0	0			50,540	45,912	44,448
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	1,668	359		0	0			2,027	1,821	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	32,000							32,000	32,000	35,963
Subtotal - Other City Taxes (lines 6 thru 12)	13	33,668	359		0	0			34,027	33,821	35,963
Licenses & Permits	14	750							750	1,115	635
Use of Money & Property	15	2,000							2,000	1,200	1,708
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		27,690						27,690	27,690	0
Other State Grants & Reimbursements	18								0	0	25,931
Local Grants & Reimbursements	19		50,000						50,000	0	0
Subtotal - Intergovernmental (lines 16 thru 19)	20	0	77,690	0	0	0		0	77,690	27,690	25,931
Charges for Fees & Service:											
Water Utility	21	27,651							27,651	27,651	26,866
Sewer Utility	22	14,695							14,695	14,695	15,582
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	13,245							13,245	13,245	13,517
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	55,591	0		0	0	0	0	55,591	55,591	55,965
Special Assessments	35								0	0	0
Miscellaneous	36	750							750	775	2,947
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								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	0
<b>Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, &amp; 41)</b>	43	134,390	86,958	0	0	0	0	0	221,348	166,104	167,597
Beginning Fund Balance July 1	44	105,979	45,634	0	0	0	0	-20,237	131,376	201,515	221,034
<b>TOTAL REVENUES &amp; BEGIN BALANCE (lines 42+43)</b>	45	240,369	132,592	0	0	0	0	-20,237	352,724	367,619	388,631

CITY OF

Macedonia

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	41,631	8,909		0	0			50,540	45,912	44,448
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	41,631	8,909		0	0			50,540	45,912	44,448
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	33,668	359		0	0			34,027	33,821	35,963
Licenses & Permits	7	750	0					0	750	1,115	635
Use of Money and Property	8	2,000	0	0	0	0	0	0	2,000	1,200	1,708
Intergovernmental	9	0	77,690	0	0	0		0	77,690	27,690	25,931
Charges for Fees & Service	10	55,591	0		0	0	0	0	55,591	55,591	55,965
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	750	0		0	0	0	0	750	775	2,947
Sub-Total Revenues	13	134,390	86,958	0	0	0	0	0	221,348	166,104	167,597
<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	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	134,390	86,958	0	0	0	0	0	221,348	166,104	167,597
<b>Expenditures &amp; Other Financing Uses</b>											
Public Safety	18	9,588	0	0			0		9,588	9,628	8,520
Public Works	19	14,350	36,400	0			0		50,750	47,950	54,365
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	4,350	0	0			0		4,350	2,850	7,633
Community and Economic Development	22	0	0	0			0		0	0	0
General Government	23	99,810	12,600	0			0		112,410	70,650	49,907
Debt Service	24	0	0	0	0		0		0	0	0
Capital Projects	25	0	0	0		0	0		0	0	0
Total Government Activities Expenditures	26	128,098	49,000	0	0	0	0		177,098	131,078	120,425
Business Type Proprietary: Enterprise & ISF	27							110,545	110,545	105,165	66,691
Total Gov & Bus Type Expenditures	28	128,098	49,000	0	0	0	0	110,545	287,643	236,243	187,116
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	128,098	49,000	0	0	0	0	110,545	287,643	236,243	187,116
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31	6,292	37,958	0	0	0	0	-110,545	-66,295	-70,139	-19,519
Continuing Appropriation	33					0		0	0	0	
Beginning Fund Balance July 1	34	105,979	45,634	0	0	0	0	-20,237	131,376	201,515	221,034
Ending Fund Balance June 30	35	112,271	83,592	0	0	0	0	-130,782	65,081	131,376	201,515





