

81-765

Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2006 - ENDING JUNE 30, 2007

The City of: Nemaha County Name: SAC Date Budget Adopted: 02/27/06
(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.

County Auditor Date Stamp		Telephone Number		Signature			
		January 1, 2005 Property Valuations				Last Official Census	
		With Gas & Electric		Without Gas & Electric			
		Regular	2a	2,189,735	2b		2,104,558
		DEBT SERVICE	3a		3b		
	Ag Land	4a	26,390				

Code Sec.	Dollar Limit	Purpose	#N/A #N/A	(A) Request with Utility Replacement		(B) Property Taxes Levied		(C) Rate	
384.1	#N/A	Regular General levy	###	5	17,737	17,047	43	8.10000	
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	0	0	52	0	
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.		462	0	0	465	0	
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	17,737	17,047			
384.1	3.00375	Ag Land		26	0	0	63	0	
Total General Fund Tax Levies (25 + 26)				27	17,737	17,047			Do Not Add
Special Revenue Levies									
384.8	0.27000	Emergency (if general fund at levy limit)		28	0	0	64	0	
384.6	Amt Nec	Police & Fire Retirement		29	0	0		0	
	Amt Nec	FICA & IPERS (if general fund at levy limit)		30	0	0		0	
	Amt Nec	Other Employee Benefits		31	0	0		0	
Total Employee Benefit Levies (29,30,31)				32	0	0	65	0	
Sub Total Special Revenue Levies (28+32)				33	0	0			
Valuation									
386	As Req	With Gas & Elec	Without Gas & Elec						
		(A)	(B)	34		0	66	0	
		(A)	(B)	35		0	67	0	
		(A)	(B)	36		0	68	0	
		(A)	(B)	35a		0	69	0	
		(A)	(B)	36a		0	565	0	
		(A)	(B)	37		0	566	0	
Total SSMID (34 thru 37)				38	0	0			Do Not Add
Total Special Revenue Levies (33+38)				39	0	0			
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	71	0	
Total Property Taxes (27+39+40+41)				42	17,737	17,047	72	8.10000	

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 Nemaha

(1)		General	Spec Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Tot
*Annual Report FY 2005		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
Beginning Fund Balance July 1, 2005 (pg 5, line 134) *	1	15,507	1,444				16,951	8,676	25,627
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	23,100	8,564				31,664	2,011	33,675
Actual Expenditures Except End Bal (pg 12, line 259) *	3	20,281	3,898				24,179	575	24,754
Ending Fund Balance June 30, 2006 (pg 12, line 261) *	4	18,326	6,110	0	0	0	24,436	10,112	34,548
(2)		General	Spec Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Enterprise	Grand Total
** Re-Estimated FY 2006									
Beginning Fund Balance	5	18,326	6,110	0	0	0	24,436	10,112	34,548
Re-Est Revenues	6	18,177	8,000	0	0	0	26,177	3,000	29,177
Re-Est Expenditures	7	12,610	10,750	0	0	0	23,360	0	23,360
Continuing Appropriation	8				0		0	0	0
Ending Fund Balance	9	23,893	3,360	0	0	0	27,253	13,112	40,365
(3)									
** Budget FY 2007									
Beginning Fund Balance	10	23,893	3,360	0	0	0	27,253	13,112	40,365
Revenues	11	20,441	6,950	0	0	0	27,391	2,250	29,641
Expenditures	12	17,290	6,600	0	0	0	23,890	3,000	26,890
Continuing Appropriation	13				0		0	0	0
Ending Fund Balance	14	27,044	3,710	0	0	0	30,754	12,362	43,116

* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2005

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

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2007

Fiscal Years

	GENERAL (A)	SPECIAL REVENUES (B)	DEBT SERVICE (C)	CAPITAL PROJECTS (D)	PERMANENT (E)	PROPRIETARY (F)	BUDGET 2007 (G)	RE-ESTIMATED 2006 (H)	ACTUAL 2005 (I)	
GOVERNMENT ACTIVITIES										
Public Safety										
Police Department/Crime Prevention	1	925					325	925	0	0
Jail	2						327	0	0	0
Emergency Management	3						328	0	0	0
Flood Control	4						329	0	0	0
Fire Department	5	2,900					330	2,900	2,500	2,224
Ambulance	6						331	0	0	0
Building Inspections	7						332	0	0	0
Miscellaneous Protective Services	8						333	0	0	410
Animal Control	9						349	0	0	0
Other Public Safety	10						334	0	0	2,500
TOTAL (lines 1 - 10)	11	3,825	0		0		3,825	2,500		5,134
Public Works										
Roads, Bridges, & Sidewalks	12		4,000				353	4,000	7,500	2,025
Parking - Meter and Off-Street	13						356	0	0	0
Street Lighting	14		1,600				324	1,600	1,750	1,693
Traffic Control and Safety	15						326	0	0	0
Snow Removal	16		1,000				354	1,000	1,500	180
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	1,425					358	1,425	1,225	0
Other Public Works	21						350	0	0	0
TOTAL (lines 12 - 21)	22	1,425	6,600		0		8,025	11,975		3,898
Health and Social Services										
Welfare Assistance	23						337	0	0	0
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	575
Community Mental Health	28						342	0	0	0
Other Health and Social Services	29						343	0	0	0
TOTAL (lines 23 - 29)	30	0	0		0		0	0		575

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2007

Fiscal Years

	GENERAL (A)	SPECIAL REVENUES (B)	DEBT SERVICE (C)	CAPITAL PROJECTS (D)	PERMANENT (E)	PROPRIETARY (F)	BUDGET 2007 (G)	RE-ESTIMATED 2006 (H)	ACTUAL 2005 (I)	
Culture and Recreation										
Library Services	31	135					344	135	135	135
Museum, Band and Theater	32	125					345	125	300	266
Parks	33	300					346	300	200	0
Recreation	34						587	0	0	2,355
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	560	0				0	560	635	2,756
Community and Economic Development										
Community Beautification	39	100					367	100	150	73
Economic Development	40						368	0	0	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	100	0				0	100	150	73
General Government										
Mayor, Council, & City Manager	45	2,080					375	2,080	2,000	1,692
Clerk, Treasurer, & Finance Adm.	46	3,300					376	3,300	3,000	3,006
Elections	47	400					377	400	0	3,676
Legal Services & City Attorney	48	4,000					378	4,000	1,500	0
City Hall & General Buildings	49						380	0	0	0
Tort Liability	50	1,500					382	1,500	1,500	2,720
Other General Government	51	100					381	100	100	0
TOTAL (lines 45 - 51)	52	11,380	0				0	11,380	8,100	11,094
Debt Service	53							0	0	0
Capital Projects	54							0	0	0
TOTAL Government Activities Expenditures <i>(lines 11+22+30+38+44+52+53+54)</i>	55	17,290	6,600	0	0	0		23,890	23,360	23,530
BUSINESS TYPE ACTIVITIES										
Proprietary: Enterprise & Budgeted ISF										
Water Utility	56					3,000	360	3,000	0	0
Sewer Utility	57						357	0	0	0
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	1,224
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					3,000		3,000	0	1,224
TOTAL GOV & BUS TYPE EXP. (lines 55+69)	70	17,290	6,600	0	0	0	3,000	26,890	23,360	24,754
Transfers Out	71							0	0	0
Total Expenditures & Other Financing Uses (lines 71 +72)	72	17,290	6,600	0	0	0	3,000	26,890	23,360	24,754
Continuing Appropriation	73							0	0	0
Ending Fund Balance June 30	74	27,044	3,710	0	0	0	12,362	43,116	40,365	34,548

* 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 Nemaha

REVENUES DETAIL
Fiscal Year Ending 2007

Fiscal Years

	GENERAL (A)	SPECIAL REVENUES (B)	DEBT SERVICE (C)	CAPITAL PROJECTS (D)	PERMANENT (E)	PROPRIETARY (F)	BUDGET 2007 (G)	RE-ESTIMATED 2006 (H)	ACTUAL 2005 (I)
REVENUES & OTHER FINANCING SOURCES									
Taxes Levied on Property 1	17,047	0	0	0			17,047	16,443	17,248
Less: Uncollected Property Taxes - Levy Year 2							0	0	0
Net Current Property Taxes (line 1 minus line 2) 3	17,047	0	0	0			17,047	16,443	17,248
Delinquent Property Taxes 4							0	0	0
TIF Revenues 5							0	0	0
Other City Taxes:									
Utility Tax Replacement Excise Taxes 6	690	0	0	0			472 690	684	0
Parimutuel wager tax 7							473 0	0	0
Gaming wager tax 8							474 0	0	0
Mobile Home Taxes 9							393 0	0	0
Hotel/Motel Taxes 10							394 0	0	0
Other Local Option Taxes 11	2,004						395 2,004	0	0
Subtotal - Other City Taxes (lines 6 thru 11) 12	2,694	0	0	0			2,694	684	0
Licenses & Permits 13	300							300	750
Use of Money & Property 14	400							400	300
Intergovernmental:									
Federal Grants & Reimbursements 15							399 0	0	0
State Shared Revenues 16		6,950					400 6,950	8,000	8,564
Other State Grants & Reimbursements 17							401 0	0	245
Local Grants & Reimbursements 18							402 0	0	1,125
Subtotal - Intergovernmental (lines 15 thru 18) 19	0	6,950	0	0		0	6,950	8,000	9,934
Charges for Fees & Service:									
Water Utility 20						2,250	404 2,250	3,000	2,011
Sewer Utility 21							405 0	0	0
Electric Utility 22							406 0	0	0
Gas Utility 23							407 0	0	0
Parking 24							408 0	0	0
Airport 25							409 0	0	0
Landfill/Garbage 26							410 0	0	0
Hospital 27							411 0	0	0
Transit 28							412 0	0	0
Cable TV, Internet & Telephone 29							429 0	0	0
Housing Authority 30							430 0	0	0
Storm Water Utility 31							431 0	0	0
Other Fees & Charges for Service 32							413 0	0	0
Subtotal - Charges for Service (lines 20 thru 32) 33	0	0	0	0	0	2,250	2,250	3,000	2,011
Special Assessments 34								0	0
Miscellaneous 35								0	0
Other Financing Sources:									
Operating Transfers In 36								0	0
Proceeds of Debt 37								0	0
Proceeds of Capital Asset Sales 38								0	3,920
Subtotal-Other Financing Sources (lines 36 thru 38) 39	0	0	0	0	0	0	0	0	3,920
Total Revenues except for beginning fund balance (lines 3, 4, 5, 12, 13, 14, 19, 33, 34, 35, & 39) 40	20,441	6,950	0	0	0	2,250	29,641	29,177	33,675
Beginning Fund Balance July 1 41	23,893	3,360	0	0	0	13,112	40,365	34,548	25,627
TOTAL REVENUES & BEGIN BALANCE (lines 40+41) 42	44,334	10,310	0	0	0	15,362	70,006	63,725	59,302

CITY OF Nemaha ADOPTED BUDGET SUMMARY

YEAR ENDED JUNE 30, 2007

Fiscal Years

	GENERAL (A)		SPECIAL REVENUES (B)		DEBT SERVICE (C)		CAPITAL PROJECTS (D)		PERMANENT (E)		PROPRIETARY (F)		BUDGET 2007 (G)		RE-ESTIMATED 2006 (H)		ACTUAL 2005 (I)	
Revenues & Other Financing Sources																		
Taxes Levied on Property	77	17,047	106	0	134	0	161	0					234	17,047	264	16,443	294	17,248
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	17,047	108	0	136	0	163	0					236	17,047	266	16,443	296	17,248
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	2,694	111	0	138	0	165	0					239	2,694	269	684	299	0
Licenses & Permits	82	300	112	0							212	0	240	300	270	750	300	360
Use of Money and Property	83	400	113	0	139	0	166	0	194	0	213	0	241	400	271	300	301	202
Intergovernmental	84	0	114	6,950	140	0	167	0			426	0	242	6,950	272	8,000	302	9,934
Charges for Fees & Service	85	0	115	0	141	0	168	0	195	0	214	2,250	243	2,250	273	3,000	303	2,011
Special Assessments	86	0	116	0	142	0	169	0			427	0	244	0	274	0	304	0
Miscellaneous	87	0	117	0	143	0	170	0	196	0	215	0	245	0	275	0	305	0
Sub-Total Revenues	88	20,441	118	6,950	144	0	171	0	197	0	216	2,250	246	29,641	276	29,177	306	29,755
Other Financing Sources:																		
Transfers In	89	0	119	0	145	0	172	0	198	0	217	0	247	0	277	0	307	0
Proceeds of Debt	90	0	459	0	146	0	173	0			218	0	248	0	278	0	308	0
Proceeds of Capitol Asset Sales	91	0		0	147	0	174	0	199	0	219	0	249	0	279	0	309	3,920
Total Revenues and Other Sources	92	20,441	120	6,950	148	0	175	0	200	0	220	2,250	250	29,641	280	29,177	310	33,675
Expenditures & Other Financing Uses																		
Public Safety	600	3,825	609	0							623	0	335	3,825	632	2,500	642	5,134
Public Works	601	1,425	610	6,600							624	0	336	8,025	633	11,975	643	3,898
Health and Social Services	602	0	611	0							625	0	352	0	634	0	644	575
Culture and Recreation	603	560	612	0							626	0	371	560	635	635	645	2,756
Community and Economic Development	604	100	613	0							627	0	372	100	636	150	646	73
General Government	605	11,380	614	0							628	0	373	11,380	637	8,100	647	11,094
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	17,290	617	6,600	619	0	622	0	631	0			442	23,890	640	23,360	650	23,530
Business Type Proprietary: Enterprise & ISF											3,000		3,000	641	0	651	1,224	
Total Gov & Bus Type Expenditures	97	17,290	125	6,600	153	0	180	0	205	0	225	3,000	255	26,890	285	23,360	315	24,754
Transfers Out	101	0	129	0	156	0	184	0	207	0	229	0	259	0	289	0	319	0
Total ALL Expenditures/Transfers Out	102	17,290	130	6,600	157	0	185	0	208	0	230	3,000	260	26,890	290	23,360	320	24,754
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	103	3,151	131	350	158	0	186	0	209	0	231	-750	261	2,751	291	5,817	321	8,921
Continuing Appropriation							652	0			653	0	654	0	655	0		
Beginning Fund Balance July 1	104	23,893	132	3,360	159	0	187	0	210	0	232	13,112	262	40,365	292	34,548	322	25,627
Ending Fund Balance June 30	105	27,044	133	3,710	160	0	188	0	211	0	233	12,362	263	43,116	293	40,365	323	34,548

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

City Name: Nemaha

Fiscal Year
2007

Project Name (A)	Amount of Issue (B)	Date certified To County Auditor (C)	Principal Due FY 2007 (D)	Interest Due FY 2007 +(E)	Bond Registration Due FY 2007 +(F)	Total Obligation Due FY 2007 =(G)	Amount Paid by Other Funds & Debt Service Fund Balance -(H)	Amount Paid by Current Year Utility Replacment 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
TOTALS			0	0	0	0	0	0

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

Fiscal Year
2007

City Name: Nemaha

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 2007 (D)	Interest Due FY 2007 +(E)	Bond Registration Due FY 2007 +(F)	Total Obligation Due FY 2007 =(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

