

# 81-765

## Adoption of Budget and Certification of City Taxes

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

The City of: Nemaha County Name: SAC Date Budget Adopted: 02/05/07  
(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.

County Auditor Date Stamp		Telephone Number		Signature			
		<b>January 1, 2006 Property Valuations</b>				Last Official Census	
		With Gas & Electric		Without Gas & Electric			
		Regular	2a	2,200,387	2b		2,116,973
		<b>DEBT SERVICE</b>	3a	2,200,387	3b		2,116,973
Ag Land	4a	26,390					

Code		Dollar	Purpose	#/N/A	(A)	(B)	(C)
Sec.	Limit			#/N/A	Request with Utility Replacement	Property Taxes Levied	Rate
384.1	#N/A		Regular General levy	###	5	17,823	43 8.10000
<b>Non-Voted Other Permissible Levies</b>							
12(8)	0.67500		Contract for use of Bridge		6	0	44 0
12(10)	0.95000		Opr & Maint publicly owned Transit		7	0	45 0
12(11)	Amt Nec		Rent, Ins. Maint of Civic Center		8	0	46 0
12(12)	0.13500		Opr & Maint of City owned Civic Center		9	0	47 0
12(13)	0.06750		Planning a Sanitary Disposal Project		10	0	48 0
12(14)	0.27000		Aviation Authority (under sec.330A.15)		11	0	49 0
12(15)	Amt Nec		Joint city-county building lease		12	0	50 0
12(16)	0.06750		Levee Impr. fund in special charter city		13	0	51 0
12(18)	Amt Nec		Liability, property & self insurance costs		14	0	52 0
12(22)	Amt Nec		Support of a Local Emerg.Mgmt.Comm.		462	0	465 0
<b>Voted Other Permissible Levies</b>							
12(1)	0.13500		Instrumental/Vocal Music Groups		15	0	53 0
12(2)	0.81000		Memorial Building		16	0	54 0
12(3)	0.13500		Symphony Orchestra		17	0	55 0
12(4)	0.27000		Cultural & Scientific Facilities		18	0	56 0
12(5)	As Voted		County Bridge		19	0	57 0
12(6)	1.35000		Missi or Missouri River Bridge Const.		20	0	58 0
12(9)	0.03375		Aid to a Transit Company		21	0	59 0
12(17)	0.20500		Maintain Institution received by gift/devise		22	0	60 0
12(19)	1.00000		City Emergency Medical District		463	0	466 0
12(21)	0.27000		Support Public Library		23	0	61 0
28E.22	1.50000		Unified Law Enforcement		24	0	62 0
<b>Total General Fund Regular Levies (5 thru 24)</b>					25	17,823	17,147
384.1	3.00375		Ag Land		26	0	63 0
<b>Total General Fund Tax Levies (25 + 26)</b>					27	17,823	17,147
<b>Do Not Add</b>							
<b>Special Revenue Levies</b>							
384.8	0.27000		Emergency (if general fund at levy limit)		28	0	64 0
384.6	Amt Nec		Police & Fire Retirement		29	0	0
	Amt Nec		FICA & IPERS (if general fund at levy limit)		30	0	0
	Amt Nec		Other Employee Benefits		31	0	0
<b>Total Employee Benefit Levies (29,30,31)</b>					32	0	65 0
<b>Sub Total Special Revenue Levies (28+32)</b>					33	0	0
<b>Valuation</b>							
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
<b>Total SSMID (34 thru 37)</b>					38	0	0
<b>Total Special Revenue Levies (33+38)</b>					39	0	0
384.4	Amt Nec		Debt Service Levy	76.10(6)	40	0	40 0
384.7	0.67500		Capital Projects (Capital Improv. Reserve)		41	0	41 0
<b>Total Property Taxes (27+39+40+41)</b>					42	17,823	17,147
<b>8.10000</b>							

### 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
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
<b>*Annual Report FY 2006</b>									
Beginning Fund Balance July 1, 2005 (pg 5, line 134) *	1	18,326	6,110				24,436	10,112	34,548
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	19,461	8,489				27,950	1,736	29,686
Actual Expenditures Except End Bal (pg 12, line 259) *	3	16,678	2,824				19,502	11,730	31,232
Ending Fund Balance June 30, 2006 (pg 12, line 261) *	4	21,109	11,775	0	0	0	32,884	118	33,002
(2)		General	Spec Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Enterprise	Grand Total
<b>** Re-Estimated FY 2007</b>									
Beginning Fund Balance	5	21,109	11,775	0	0	0	32,884	118	33,002
Re-Est Revenues	6	20,491	6,950	0	0	0	27,441	2,250	29,691
Re-Est Expenditures	7	17,290	6,600	0	0	0	23,890	3,000	26,890
Continuing Appropriation	8				0		0	0	0
Ending Fund Balance	9	24,310	12,125	0	0	0	36,435	-632	35,803
(3)									
<b>** Budget FY 2008</b>									
Beginning Fund Balance	10	24,310	12,125	0	0	0	36,435	-632	35,803
Revenues	11	25,763	7,000	0	0	0	32,763	2,000	34,763
Expenditures	12	16,470	9,700	0	0	0	26,170	0	26,170
Continuing Appropriation	13				0		0	0	0
Ending Fund Balance	14	33,603	9,425	0	0	0	43,028	1,368	44,396

\* 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 (A)	SPECIAL REVENUES (B)	DEBT SERVICE (C)	CAPITAL PROJECTS (D)	PERMANENT (E)	PROPRIETARY (F)	BUDGET 2008 (G)	RE-ESTIMATED 2007 (H)	ACTUAL 2006 (I)	
<b>GOVERNMENT ACTIVITIES</b>										
<b>Public Safety</b>										
Police Department/Crime Prevention	1	925					325	925	925	0
Jail	2						327	0	0	0
Emergency Management	3						328	0	0	0
Flood Control	4						329	0	0	0
Fire Department	5	3,000					330	3,000	2,900	2,537
Ambulance	6						331	0	0	0
Building Inspections	7						332	0	0	0
Miscellaneous Protective Services	8						333	0	0	0
Animal Control	9						349	0	0	0
Other Public Safety	10						334	0	0	200
TOTAL (lines 1 - 10)	11	3,925	0		0		3,925	3,825	2,737	
<b>Public Works</b>										
Roads, Bridges, & Sidewalks	12		7,000				353	7,000	4,000	921
Parking - Meter and Off-Street	13						356	0	0	0
Street Lighting	14		1,700				324	1,700	1,600	1,688
Traffic Control and Safety	15						326	0	0	0
Snow Removal	16		1,000				354	1,000	1,000	215
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						358	0	1,425	0
Other Public Works	21	1,500					350	1,500	0	0
TOTAL (lines 12 - 21)	22	1,500	9,700		0		11,200	8,025	2,824	
<b>Health and Social Services</b>										
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	11,730
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	0	11,730

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)	
<b>Culture and Recreation</b>										
Library Services	31	135					344	135	135	0
Museum, Band and Theater	32	130					345	130	125	120
Parks	33	300					346	300	300	0
Recreation	34						587	0	0	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
<b>TOTAL (lines 31 - 37)</b>	<b>38</b>	<b>565</b>	<b>0</b>				<b>565</b>	<b>560</b>	<b>120</b>	
<b>Community and Economic Development</b>										
Community Beautification	39	100					367	100	100	0
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
<b>TOTAL (lines 39 - 43)</b>	<b>44</b>	<b>100</b>	<b>0</b>				<b>100</b>	<b>100</b>	<b>0</b>	
<b>General Government</b>										
Mayor, Council, & City Manager	45	2,080					375	2,080	2,080	4,589
Clerk, Treasurer, & Finance Adm.	46	3,300					376	3,300	3,300	3,253
Elections	47	400					377	400	400	437
Legal Services & City Attorney	48	3,000					378	3,000	4,000	3,013
City Hall & General Buildings	49						380	0	0	0
Tort Liability	50	1,500					382	1,500	1,500	1,101
Other General Government	51	100					381	100	100	0
<b>TOTAL (lines 45 - 51)</b>	<b>52</b>	<b>10,380</b>	<b>0</b>				<b>10,380</b>	<b>11,380</b>	<b>12,393</b>	
<b>Debt Service</b>	<b>53</b>							<b>0</b>	<b>0</b>	<b>0</b>
<b>Capital Projects</b>	<b>54</b>							<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL Government Activities Expenditures</b> <i>(lines 11+22+30+38+44+52+53+54)</i>	<b>55</b>	<b>16,470</b>	<b>9,700</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>26,170</b>			
<b>BUSINESS TYPE ACTIVITIES</b>										
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>										
Water Utility	56						360	0	3,000	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	1,428
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
<b>TOTAL Business Type Expenditures (lines 56 - 68)</b>	<b>69</b>					<b>0</b>	<b>0</b>	<b>3,000</b>	<b>1,428</b>	
<b>TOTAL GOV &amp; BUS TYPE EXP. (lines 55+69)</b>	<b>70</b>	<b>16,470</b>	<b>9,700</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>26,170</b>	<b>3,000</b>	<b>1,428</b>	
Transfers Out	71							0	0	0
<b>Total Expenditures &amp; Other Financing Uses (lines 71 +72)</b>	<b>72</b>	<b>16,470</b>	<b>9,700</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>26,170</b>	<b>26,890</b>	<b>31,232</b>	
Continuing Appropriation	73							0	0	0
<b>Ending Fund Balance June 30</b>	<b>74</b>	<b>33,603</b>	<b>9,425</b>	<b>20</b>	<b>0</b>	<b>0</b>	<b>1,368</b>	<b>44,396</b>	<b>35,803</b>	<b>33,002</b>

\* 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 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)
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>									
Taxes Levied on Property 1	17,147	0	0	0			17,147	17,047	17,382
Less: Uncollected Property Taxes - Levy Year 2							0	0	0
Net Current Property Taxes (line 1 minus line 2) 3	17,147	0	0	0			17,147	17,047	17,382
Delinquent Property Taxes 4							0	0	0
TIF Revenues 5							0	0	0
Other City Taxes:									
Utility Tax Replacement Excise Taxes 6	676	0	0	0			472	740	0
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	7,240						395	2,004	0
Subtotal - Other City Taxes (lines 6 thru 11) 12	7,916	0	0	0			7,916	2,744	0
Licenses & Permits 13	300							300	295
Use of Money & Property 14	400							400	286
Intergovernmental:									
Federal Grants & Reimbursements 15							399	0	0
State Shared Revenues 16		7,000					400	6,950	9,987
Other State Grants & Reimbursements 17							401	0	0
Local Grants & Reimbursements 18							402	0	0
Subtotal - Intergovernmental (lines 15 thru 18) 19	0	7,000	0	0		0	7,000	6,950	9,987
Charges for Fees & Service:									
Water Utility 20						2,000	404	2,250	1,736
Sewer Utility 21							405	0	0
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							410	0	0
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							413	0	0
Subtotal - Charges for Service (lines 20 thru 32) 33	0	0	0	0	0	2,000	2,000	2,250	1,736
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	0
Subtotal-Other Financing Sources (lines 36 thru 38) 39	0	0	0	0	0	0	0	0	0
<b>Total Revenues except for beginning fund balance (lines 3, 4, 5, 12, 13, 14, 19, 33, 34, 35, &amp; 39) 40</b>	<b>25,763</b>	<b>7,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,000</b>	<b>34,763</b>	<b>29,691</b>	<b>29,686</b>
Beginning Fund Balance July 1 41	24,310	12,125	0	0	0	-632	35,803	33,002	34,548
<b>TOTAL REVENUES &amp; BEGIN BALANCE (lines 40+41) 42</b>	<b>50,073</b>	<b>19,125</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,368</b>	<b>70,566</b>	<b>62,693</b>	<b>64,234</b>

**CITY OF Nemaha 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)	
<b>Revenues &amp; Other Financing Sources</b>																		
Taxes Levied on Property	77	17,147	106	0	134	0	161	0					234	17,147	264	17,047	294	17,382
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	17,147	108	0	136	0	163	0					236	17,147	266	17,047	296	17,382
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	7,916	111	0	138	0	165	0					239	7,916	269	2,744	299	0
Licenses & Permits	82	300	112	0							212	0	240	300	270	300	300	295
Use of Money and Property	83	400	113	0	139	0	166	0	194	0	213	0	241	400	271	400	301	286
Intergovernmental	84	0	114	7,000	140	0	167	0			426	0	242	7,000	272	6,950	302	9,987
Charges for Fees & Service	85	0	115	0	141	0	168	0	195	0	214	2,000	243	2,000	273	2,250	303	1,736
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	25,763	118	7,000	144	0	171	0	197	0	216	2,000	246	34,763	276	29,691	306	29,686
<b>Other Financing Sources:</b>																		
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 Capital Asset Sales	91	0			147	0	174	0	199	0	219	0	249	0	279	0	309	0
<b>Total Revenues and Other Sources</b>	92	25,763	120	7,000	148	0	175	0	200	0	220	2,000	250	34,763	280	29,691	310	29,686
<b>Expenditures &amp; Other Financing Uses</b>																		
Public Safety	600	3,925	609	0					623	0			335	3,925	632	3,825	642	2,737
Public Works	601	1,500	610	9,700					624	0			336	11,200	633	8,025	643	2,824
Health and Social Services	602	0	611	0					625	0			352	0	634	0	644	11,730
Culture and Recreation	603	565	612	0					626	0			371	565	635	560	645	120
Community and Economic Development	604	100	613	0					627	0			372	100	636	100	646	0
General Government	605	10,380	614	0					628	0			373	10,380	637	11,380	647	12,393
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
<b>Total Government Activities Expenditures</b>	608	16,470	617	9,700	619	0	622	0	631	0			442	26,170	640	23,890	650	0
Business Type Proprietary: Enterprise & ISF											0	374	0	641	3,000	651	1,428	
<b>Total Gov &amp; Bus Type Expenditures</b>	97	16,470	125	9,700	153	0	180	0	205	0	225	0	255	26,170	285	26,890	315	1,428
Transfers Out	101	0	129	0	156	0	184	0	207	0	229	0	259	0	289	0	319	0
<b>Total ALL Expenditures/Transfers Out</b>	102	16,470	130	9,700	157	0	185	0	208	0	230	0	260	26,170	290	3,000	320	1,428
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	103	9,293	131	-2,700	158	0	186	0	209	0	231	2,000	261	8,593	291	26,691	321	28,258
Continuing Appropriation							652	0			653	0	654	0	655	0		
<b>Beginning Fund Balance July 1</b>	104	24,310	132	12,125	159	0	187	0	210	0	232	-632	262	35,803	292	33,002	322	34,548
<b>Ending Fund Balance June 30</b>	105	33,603	133	9,425	160	0	188	0	211	0	233	1,368	263	44,396	293	59,693	323	62,806

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

City Name: Nemaha

Fiscal Year  
2008

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 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  
 2008

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 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

