

# 81-765

## Adoption of Budget and Certification of City Taxes

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

The City of: Nemaha County Name: SAC Date Budget Adopted: 02/04/08  
(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.

712-636-4535  
Telephone Number

Signature

County Auditor Date Stamp

### January 1, 2007 Property Valuations

Last Official Census

	With Gas & Electric	Without Gas & Electric
Regular 2a	2,226,709	2,141,922
DEBT SERVICE 3a	2,226,709	2,141,922
Ag Land 4a	30,720	

### 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 18,036	17,350	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	0	52 0.00000
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 18,036	17,350	
384.1	3.00375	Ag Land	26	0	63 0.00000
<b>Total General Fund Tax Levies (25 + 26)</b>			27 18,036	17,350	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	0	0.00000
	Amt Nec	Other Employee Benefits	31	0	0.00000
<b>Total Employee Benefit Levies (29,30,31)</b>			32 0	0	65 0.00000
<b>Sub Total Special Revenue Levies (28+32)</b>			33 0	0	
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
<b>Total SSMID (34 thru 37)</b>			38 0	0	Do Not Add
<b>Total Special Revenue Levies (33+38)</b>			39 0	0	
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 18,036	17,350	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.
- 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

Nemaha

		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	21,109	11,775					32,884	118	33,002
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	25,390	8,420					33,810	1,873	35,683
Actual Expenditures Except End Bal (pg 12, line 259) *	3	13,489	2,920					16,409	1,795	18,204
Ending Fund Balance June 30, 2007 (pg 12, line 261) *	4	33,010	17,275		0	0	0	50,285	196	50,481
<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	33,010	17,275		0	0	0	50,285	196	50,481
Re-Est Revenues	6	25,763	7,000	0	0	0	0	32,763	1,873	34,636
Re-Est Expenditures	7	16,470	9,700	0	0	0	0	26,170	3,314	29,484
Continuing Appropriation	8					0		0	0	0
Ending Fund Balance	9	42,303	14,575	0	0	0	0	56,878	-1,245	55,633
<b>(3)</b>										
<b>** Budget FY 2009</b>										
Beginning Fund Balance	10	42,303	14,575	0	0	0	0	56,878	-1,245	55,633
Revenues	11	24,106	7,000	0	0	0	0	31,106	0	31,106
Expenditures	12	16,580	9,800	0	0	0	0	26,380	0	26,380
Continuing Appropriation	13					0		0	0	0
Ending Fund Balance	14	49,829	11,775	0	0	0	0	61,604	-1,245	60,359

\* 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	925							925	925	925
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	2,800							2,800	3,000	2,610
Ambulance	6								0	0	0
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	0	0
Animal Control	9								0	0	0
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	3,725	0	0			0		3,725	3,925	3,535
<b>PUBLIC WORKS</b>											
Roads, Bridges, & Sidewalks	12		7,000						7,000	7,000	448
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		1,800						1,800	1,700	1,688
Traffic Control and Safety	15								0	0	0
Snow Removal	16		1,000						1,000	1,000	783
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	1,500							1,500	1,500	0
TOTAL (lines 12 - 21)	22	1,500	9,800	0			0		11,300	11,200	2,919
<b>HEALTH &amp; SOCIAL SERVICES</b>											
Welfare Assistance	23								0	0	0
City Hospital	24								0	0	500
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	500
<b>CULTURE &amp; RECREATION</b>											
Library Services	31	135							135	135	270
Museum, Band and Theater	32	120							120	130	120
Parks	33	300							300	300	130
Recreation	34								0	0	0
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36								0	0	0
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	555	0	0			0		555	565	520

**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	100							100	100	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	100	0	0			0		100	100	0
<b>GENERAL GOVERNMENT</b>											
Mayor, Council, & City Manager	46	2,200							2,200	2,080	4,198
Clerk, Treasurer, & Finance Adm.	47	3,400							3,400	3,300	3,143
Elections	48								0	400	0
Legal Services & City Attorney	49	3,500							3,500	3,000	75
City Hall & General Buildings	50								0	0	0
Tort Liability	51	1,500							1,500	1,500	0
Other General Government	52	100							100	100	0
TOTAL (lines 46 - 52)	53	10,700	0	0			0		10,700	10,380	7,416
<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	16,580	9,800	0	0	0	0		26,380	26,170	14,890
<b>BUSINESS TYPE ACTIVITIES</b>											
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>											
Water Utility	59								0	1,795	1,795
Sewer Utility	60								0	0	0
Electric Utility	61								0	0	0
Gas Utility	62								0	0	0
Airport	63								0	0	0
Landfill/Garbage	64								0	1,519	1,519
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							0	0	3,314	3,314
TOTAL ALL EXPENDITURES (lines 58+74)	74	16,580	9,800	0	0	0	0	0	26,380	29,484	18,204
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	16,580	9,800	0	0	0	0	0	26,380	29,484	18,204
Continuing Appropriation	79							0	0	0	0
Ending Fund Balance June 30	80	49,829	11,775	0	0	0	0	-1,245	60,359	55,633	50,481

\* 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	17,350	0		0	0			17,350	17,147	17,895
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	17,350	0		0	0			17,350	17,147	17,895
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	686	0		0	0			686	676	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	5,500							5,500	7,240	6,836
Subtotal - Other City Taxes (lines 6 thru 12)	13	6,186	0		0	0			6,186	7,916	6,836
Licenses & Permits	14	150							150	300	195
Use of Money & Property	15	420							420	400	309
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		7,000						7,000	0	6,823
Other State Grants & Reimbursements	18								0	7,000	0
Local Grants & Reimbursements	19								0	0	1,597
Subtotal - Intergovernmental (lines 16 thru 19)	20	0	7,000	0	0	0		0	7,000	7,000	8,420
Charges for Fees & Service:											
Water Utility	21								0	1,873	1,873
Sewer Utility	22								0	0	0
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	0	0	1,873	1,873
Special Assessments	35								0	0	0
Miscellaneous	36								0	0	155
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	24,106	7,000	0	0	0	0	0	31,106	34,636	35,683
Beginning Fund Balance July 1	44	42,303	14,575	0	0	0	0	-1,245	55,633	50,481	33,002
<b>TOTAL REVENUES &amp; BEGIN BALANCE (lines 42+43)</b>	45	66,409	21,575	0	0	0	0	-1,245	86,739	85,117	68,685

CITY OF

Nemaha

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	17,350	0		0	0			17,350	17,147	17,895
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	17,350	0		0	0			17,350	17,147	17,895
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	6,186	0		0	0			6,186	7,916	6,836
Licenses & Permits	7	150	0					0	150	300	195
Use of Money and Property	8	420	0	0	0	0	0	0	420	400	309
Intergovernmental	9	0	7,000	0	0	0		0	7,000	7,000	8,420
Charges for Fees & Service	10	0	0		0	0	0	0	0	1,873	1,873
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	0	0		0	0	0	0	0	0	155
Sub-Total Revenues	13	24,106	7,000	0	0	0	0	0	31,106	34,636	35,683
<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	24,106	7,000	0	0	0	0	0	31,106	34,636	35,683
<b>Expenditures &amp; Other Financing Uses</b>											
Public Safety	18	3,725	0	0			0		3,725	3,925	3,535
Public Works	19	1,500	9,800	0			0		11,300	11,200	2,919
Health and Social Services	20	0	0	0			0		0	0	500
Culture and Recreation	21	555	0	0			0		555	565	520
Community and Economic Development	22	100	0	0			0		100	100	0
General Government	23	10,700	0	0			0		10,700	10,380	7,416
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	16,580	9,800	0	0	0	0		26,380	26,170	14,890
Business Type Proprietary: Enterprise & ISF	27							0	0	3,314	3,314
Total Gov & Bus Type Expenditures	28	16,580	9,800	0	0	0	0	0	26,380	29,484	18,204
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	16,580	9,800	0	0	0	0	0	26,380	29,484	18,204
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31										
Continuing Appropriation	32	7,526	-2,800	0	0	0	0	0	4,726	5,152	17,479
Beginning Fund Balance July 1	33							0	0	0	
Beginning Fund Balance July 1	34	42,303	14,575	0	0	0	0	-1,245	55,633	50,481	33,002
Ending Fund Balance June 30	35	49,829	11,775	0	0	0	0	-1,245	60,359	55,633	50,481

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

Fiscal Year  
2009

City Name: Nemaha

Project Name (A)	Amount of Issue (B)	Date certified To County Auditor (C)	Principal Due FY 2009 (D)	Interest Due FY 2009 +(E)	Bond Reg & Other Fees Due FY 2009 +(F)	Total Obligation Due FY 2009 =(G)	Amount Paid by Other Sources or Debt Service Fund Balance -(H)	Amount Paid by Current Year Utility Replacement 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
<b>TOTALS</b>			0	0	0	0	0	0



