

# 88-853

## Adoption of Budget and Certification of City Taxes

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

The City of: Thayer County Name: UNION Date Budget Adopted: 03/06/07  
(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 <b>66</b>	
		With Gas & Electric		Without Gas & Electric			
		Regular	2a	361,047	2b		323,479
		<b>DEBT SERVICE</b>	3a	361,047	3b		323,479
Ag Land	4a	4,890					

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	2,924	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	2,924	2,620	
384.1	3.00375		Ag Land		26	15	63 3.00375	
<b>Total General Fund Tax Levies (25 + 26)</b>					27	2,939	2,635	<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	<b>Do Not Add</b>	
<b>Total Special Revenue Levies (33+38)</b>					39	0	0	
384.4	Amt Nec		Debt Service Levy	76.10(6)	40	0	70 0	
384.7	0.67500		Capital Projects (Capital Improv. Reserve)		41	0	71 0	
<b>Total Property Taxes (27+39+40+41)</b>					42	2,939	2,635	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 Thayer

(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	935	16,008				16,943		16,943
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	24,023	5,868				29,891		29,891
Actual Expenditures Except End Bal (pg 12, line 259) *	3	17,293	13,577				30,870		30,870
Ending Fund Balance June 30, 2006 (pg 12, line 261) *	4	7,665	8,299	0	0	0	15,964	0	15,964
(2)		General	Spec Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Enterprise	Grand Total
<b>** Re-Estimated FY 2007</b>									
Beginning Fund Balance	5	7,665	8,299	0	0	0	15,964	0	15,964
Re-Est Revenues	6	9,952	7,650	0	0	0	17,602	0	17,602
Re-Est Expenditures	7	9,952	12,700	0	0	0	22,652	0	22,652
Continuing Appropriation	8				0		0	0	0
Ending Fund Balance	9	7,665	3,249	0	0	0	10,914	0	10,914
(3)									
<b>** Budget FY 2008</b>									
Beginning Fund Balance	10	7,665	3,249	0	0	0	10,914	0	10,914
Revenues	11	9,509	6,650	0	0	0	16,159	0	16,159
Expenditures	12	15,402	9,700	0	0	0	25,102	0	25,102
Continuing Appropriation	13				0		0	0	0
Ending Fund Balance	14	1,772	199	0	0	0	1,971	0	1,971

\* 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						325	0	0
Jail	2						327	0	0
Emergency Management	3						328	0	0
Flood Control	4						329	0	0
Fire Department	5						330	0	0
Ambulance	6						331	0	0
Building Inspections	7						332	0	0
Miscellaneous Protective Services	8						333	0	0
Animal Control	9						349	0	0
Other Public Safety	10						334	0	0
TOTAL (lines 1 - 10)	11	0	0		0		0	0	0
<b>Public Works</b>									
Roads, Bridges, & Sidewalks	12	6,000					353	6,000	9,349
Parking - Meter and Off-Street	13						356	0	0
Street Lighting	14	1,500					324	1,500	2,263
Traffic Control and Safety	15	500					326	500	0
Snow Removal	16	1,500					354	1,500	500
Highway Engineering	17						355	0	0
Street Cleaning	18						359	0	0
Airport (if not Enterprise)	19						365	0	0
Garbage (if not Enterprise)	20	3,000					358	3,000	2,910
Other Public Works	21						350	0	720
TOTAL (lines 12 - 21)	22	3,000	9,500		0		12,500	16,000	15,742
<b>Health and Social Services</b>									
Welfare Assistance	23						337	0	0
City Hospital	24						338	0	0
Payments to Private Hospitals	25						339	0	0
Health Regulation and Inspection	26						340	0	0
Water, Air, and Mosquito Control	27						341	0	0
Community Mental Health	28						342	0	0
Other Health and Social Services	29						343	0	0
TOTAL (lines 23 - 29)	30	0	0		0		0	0	0

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	50						344 50	50	27
Museum, Band and Theater 32							345 0	0	0
Parks 33	7,000						346 7,000	1,200	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
TOTAL (lines 31 - 37) 38	7,050	0			0		7,050	1,250	27
<b>Community and Economic Development</b>									
Community Beautification 39	150						367 150	150	0
Economic Development 40	100						368 100	100	0
Housing and Urban Renewal 41							369 0	0	0
Planning & Zoning 42							379 0	0	1,215
Other Com & Econ Development 43							370 0	0	0
TOTAL (lines 39 - 43) 44	250	0			0		250	250	1,215
<b>General Government</b>									
Mayor, Council, & City Manager 45	400						375 400	375	0
Clerk, Treasurer, & Finance Adm. 46	200	200					376 400	400	462
Elections 47	350						377 350	325	363
Legal Services & City Attorney 48							378 0	0	54
City Hall & General Buildings 49	3,302						380 3,302	3,302	7,135
Tort Liability 50	850						382 850	750	830
Other General Government 51							381 0	0	0
TOTAL (lines 45 - 51) 52	5,102	200			0		5,302	5,152	8,844
<b>Debt Service</b> 53									
<b>Capital Projects</b> 54									
<b>TOTAL Government Activities Expenditures</b> (lines 11+22+30+38+44+52+53+54) 55	15,402	9,700	0	0	0		25,102		
<b>BUSINESS TYPE ACTIVITIES</b>									
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>									
Water Utility 56							360 0	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	0
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) 69</b>						0	0	0	0
<b>TOTAL GOV &amp; BUS TYPE EXP. (lines 55+69) 70</b>	15,402	9,700	0	0	0	0	25,102	0	0
Transfers Out 71							0	0	1,050
<b>Total Expenditures &amp; Other Financing Uses (lines 71 +72) 72</b>	15,402	9,700	0	0	0	0	25,102	22,652	30,870
Continuing Appropriation 73							0	0	0
<b>Ending Fund Balance June 30 74</b>	1,772	199	20	0	0	0	1,971	10,914	15,964

\* 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 Thayer

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	2,635	0	0	0			2,635	2,567	2,853
Less: Uncollected Property Taxes - Levy Year 2							0	0	0
Net Current Property Taxes (line 1 minus line 2) 3	2,635	0	0	0			2,635	2,567	2,853
Delinquent Property Taxes 4							0	0	0
TIF Revenues 5							0	0	0
Other City Taxes:									
Utility Tax Replacement Excise Taxes 6	304	0	0	0			472	315	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	2,500	2,500					395	5,000	4,154
Subtotal - Other City Taxes (lines 6 thru 11) 12	2,804	2,500	0	0			5,304	5,315	4,154
Licenses & Permits 13							0	0	0
Use of Money & Property 14	20	150					170	170	105
Intergovernmental:									
Federal Grants & Reimbursements 15							399	0	11,115
State Shared Revenues 16	1,050	4,000					400	6,050	4,422
Other State Grants & Reimbursements 17							401	0	0
Local Grants & Reimbursements 18							402	0	0
Subtotal - Intergovernmental (lines 15 thru 18) 19	1,050	4,000	0	0		0	5,050	6,050	15,537
Charges for Fees & Service:									
Water Utility 20							404	0	0
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	3,000						410	3,000	2,392
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	3,000	0	0	0	0	0	3,000	3,500	2,392
Special Assessments 34							0	0	0
Miscellaneous 35							0	0	0
Other Financing Sources:									
Operating Transfers In 36							0	0	1,050
Proceeds of Debt 37							0	0	3,800
Proceeds of Capital Asset Sales 38							0	0	0
Subtotal-Other Financing Sources (lines 36 thru 38) 39	0	0	0	0	0	0	0	0	4,850
<b>Total Revenues except for beginning fund balance (lines 3, 4, 5, 12, 13, 14, 19, 33, 34, 35, &amp; 39) 40</b>	<b>9,509</b>	<b>6,650</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>16,159</b>	<b>17,602</b>	<b>29,891</b>
Beginning Fund Balance July 1 41	7,665	3,249	0	0	0	0	10,914	15,964	16,943
<b>TOTAL REVENUES &amp; BEGIN BALANCE (lines 40+41) 42</b>	<b>17,174</b>	<b>9,899</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>27,073</b>	<b>33,566</b>	<b>46,834</b>

**CITY OF Thayer 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	2,635	106	0	134	0	161	0					234	2,635	264	2,567	294	2,853
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	2,635	108	0	136	0	163	0					236	2,635	266	2,567	296	2,853
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	2,804	111	2,500	138	0	165	0					239	5,304	269	5,315	299	4,154
Licenses & Permits	82	0	112	0							212	0	240	0	270	0	300	0
Use of Money and Property	83	20	113	150	139	0	166	0	194	0	213	0	241	170	271	170	301	105
Intergovernmental	84	1,050	114	4,000	140	0	167	0			426	0	242	5,050	272	6,050	302	15,537
Charges for Fees & Service	85	3,000	115	0	141	0	168	0	195	0	214	0	243	3,000	273	3,500	303	2,392
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	9,509	118	6,650	144	0	171	0	197	0	216	0	246	16,159	276	17,602	306	25,041
<b>Other Financing Sources:</b>																		
Transfers In	89	0	119	0	145	0	172	0	198	0	217	0	247	0	277	0	307	1,050
Proceeds of Debt	90	0	459	0	146	0	173	0			218	0	248	0	278	0	308	3,800
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	9,509	120	6,650	148	0	175	0	200	0	220	0	250	16,159	280	17,602	310	29,891
<b>Expenditures &amp; Other Financing Uses</b>																		
Public Safety	600	0	609	0					623	0			335	0	632	0	642	0
Public Works	601	3,000	610	9,500					624	0			336	12,500	633	16,000	643	15,742
Health and Social Services	602	0	611	0					625	0			352	0	634	0	644	0
Culture and Recreation	603	7,050	612	0					626	0			371	7,050	635	1,250	645	27
Community and Economic Development	604	250	613	0					627	0			372	250	636	250	646	1,215
General Government	605	5,102	614	200					628	0			373	5,302	637	5,152	647	8,844
Debt Service	606	0	615	0	618	0			629	0			440	0	638	0	648	3,992
Capital Projects	607	0	616	0			621	0	630	0			441	0	639	0	649	0
<b>Total Government Activities Expenditures</b>	608	15,402	617	9,700	619	0	622	0	631	0			442	25,102	640	22,652	650	0
Business Type Proprietary: Enterprise & ISF												0	374	0	641	0	651	0
<b>Total Gov &amp; Bus Type Expenditures</b>	97	15,402	125	9,700	153	0	180	0	205	0	225	0	255	25,102	285	22,652	315	0
Transfers Out	101	0	129	0	156	0	184	0	207	0	229	0	259	0	289	0	319	1,050
<b>Total ALL Expenditures/Transfers Out</b>	102	15,402	130	9,700	157	0	185	0	208	0	230	0	260	25,102	290	0	320	1,050
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	103	-5,893	131	-3,050	158	0	186	0	209	0	231	0	261	-8,943	291	17,602	321	28,841
Continuing Appropriation							652	0			653	0	654	0	655	0		
<b>Beginning Fund Balance July 1</b>	104	7,665	132	3,249	159	0	187	0	210	0	232	0	262	10,914	292	15,964	322	16,943
<b>Ending Fund Balance June 30</b>	105	1,772	133	199	160	0	188	0	211	0	233	0	263	1,971	293	33,566	323	45,784

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

City Name: Thayer

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
<b>TOTALS</b>			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: Thayer

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

