

# 86-836

## Adoption of Budget and Certification of City Taxes

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

The City of: Vining County Name: TAMA Date Budget Adopted: 03/05/07  
(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 <b>70</b>	
		With Gas & Electric		Without Gas & Electric			
		Regular	2a	567,625	2b		532,842
		<b>DEBT SERVICE</b>	3a		3b		
	Ag Land	4a	142,190				

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	4,598	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	2,700	52 4.75666	
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	7,298	6,851	
384.1	3.00375		Ag Land		26	427	63 3.00375	
<b>Total General Fund Tax Levies (25 + 26)</b>					27	7,725	7,278	<b>Do Not Add</b>
<b>Special Revenue Levies</b>								
384.8	0.27000		Emergency (if general fund at levy limit)		28	153	64 0.27000	
384.6	Amt Nec		Police & Fire Retirement		29	0	0	
	Amt Nec		FICA & IPERS (if general fund at levy limit)		30	700	657 1.23321	
	Amt Nec		Other Employee Benefits		31	0	0	
<b>Total Employee Benefit Levies (29,30,31)</b>					32	700	657 1.23321	
<b>Sub Total Special Revenue Levies (28+32)</b>					33	853	801	
<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>Do Not Add</b>
<b>Total Special Revenue Levies (33+38)</b>					39	853	801	
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	8,578	42 8,079 72 14.35987	

### 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 Vining

(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	1,983	2,145				4,128		4,128
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	11,726	6,479				18,205		18,205
Actual Expenditures Except End Bal (pg 12, line 259) *	3	11,464	6,193				17,657		17,657
Ending Fund Balance June 30, 2006 (pg 12, line 261) *	4	2,245	2,431	0	0	0	4,676	0	4,676
(2)		General	Spec Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Enterprise	Grand Total
<b>** Re-Estimated FY 2007</b>									
Beginning Fund Balance	5	2,245	2,431	0	0	0	4,676	0	4,676
Re-Est Revenues	6	11,818	6,721	0	0	0	18,539	0	18,539
Re-Est Expenditures	7	11,420	6,721	0	0	0	18,141	0	18,141
Continuing Appropriation	8				0		0	0	0
Ending Fund Balance	9	2,643	2,431	0	0	0	5,074	0	5,074
(3)									
<b>** Budget FY 2008</b>									
Beginning Fund Balance	10	2,643	2,431	0	0	0	5,074	0	5,074
Revenues	11	12,269	6,761	0	0	0	19,030	0	19,030
Expenditures	12	12,259	7,363	0	0	0	19,622	0	19,622
Continuing Appropriation	13				0		0	0	0
Ending Fund Balance	14	2,653	1,829	0	0	0	4,482	0	4,482

\* 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	200					325	200	200	40
Jail	2						327	0	0	0
Emergency Management	3						328	0	0	0
Flood Control	4						329	0	0	0
Fire Department	5	200					330	200	200	0
Ambulance	6	560					331	560	560	560
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	0
TOTAL (lines 1 - 10)	11	960	0		0		960	960	600	
<b>Public Works</b>										
Roads, Bridges, & Sidewalks	12		1,000				353	1,000	1,066	0
Parking - Meter and Off-Street	13						356	0	0	0
Street Lighting	14		3,800				324	3,800	3,600	3,397
Traffic Control and Safety	15						326	0	0	0
Snow Removal	16		1,500				354	1,500	1,200	1,080
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	385					358	385	385	385
Other Public Works	21						350	0	0	0
TOTAL (lines 12 - 21)	22	385	6,300		0		6,685	6,251	4,862	
<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	0
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	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							344	0	0
Museum, Band and Theater 32							345	0	0
Parks 33	2,000						346	2,000	1,600
Recreation 34							587	0	0
Cemetery 35							366	0	0
Community Center, Zoo, & Marina 36							347	0	0
Other Culture and Recreation 37							348	0	0
TOTAL (lines 31 - 37) 38	2,000	0			0		2,000	1,600	1,070
<b>Community and Economic Development</b>									
Community Beautification 39							367	0	0
Economic Development 40							368	0	0
Housing and Urban Renewal 41							369	0	0
Planning & Zoning 42							379	0	0
Other Com & Econ Development 43							370	0	0
TOTAL (lines 39 - 43) 44	0	0			0		0	0	0
<b>General Government</b>									
Mayor, Council, & City Manager 45	1,300						375	1,300	1,310
Clerk, Treasurer, & Finance Adm. 46	1,250						376	1,250	1,240
Elections 47	400						377	400	0
Legal Services & City Attorney 48	200						378	200	200
City Hall & General Buildings 49	1,500						380	1,500	1,500
Tort Liability 50	2,700	1,063					382	3,763	2,600
Other General Government 51	1,564						381	1,564	2,480
TOTAL (lines 45 - 51) 52	8,914	1,063			0		9,977	9,330	7,125
Debt Service 53								0	0
Capital Projects 54								0	0
<b>TOTAL Government Activities Expenditures</b> (lines 11+22+30+38+44+52+53+54) 55	12,259	7,363	0	0	0		19,622		
<b>BUSINESS TYPE ACTIVITIES</b>									
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>									
Water Utility 56							360	0	0
Sewer Utility 57							357	0	0
Electric Utility 58							361	0	0
Gas Utility 59							362	0	0
Airport 60							365	0	0
Landfill/Garbage 61							383	0	0
Transit 62							364	0	0
Cable TV, Internet & Telephone 63							443	0	0
Housing Authority 64							444	0	0
Storm Water Utility 65							445	0	0
Other Business Type (city hosp., ISF, parking, etc.) 66							446	0	0
Enterprise DEBT SERVICE 67							447	0	0
Enterprise CAPITAL PROJECTS 68							448	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>	12,259	7,363	0	0	0	0	19,622	0	0
Transfers Out 71								0	4,000
<b>Total Expenditures &amp; Other Financing Uses (lines 71 +72) 72</b>	12,259	7,363	0	0	0	0	19,622	18,141	17,657
Continuing Appropriation 73								0	0
<b>Ending Fund Balance June 30 74</b>	2,653	1,829	20	0	0	0	4,482	5,074	4,676

\* 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 Vining

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	7,278	801	0	0		8,079	8,038	7,651
Less: Uncollected Property Taxes - Levy Year	2						0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	7,278	801	0	0		8,079	8,038	7,651
Delinquent Property Taxes	4						0	0	0
TIF Revenues	5						0	0	0
Other City Taxes:									
Utility Tax Replacement Excise Taxes	6	447	52	0	0		472	508	446
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	3,439					395	3,062	3,034
Subtotal - Other City Taxes (lines 6 thru 11)	12	3,886	52	0	0		3,938	3,570	3,480
Licenses & Permits	13	445						445	345
Use of Money & Property	14							0	0
Intergovernmental:									
Federal Grants & Reimbursements	15						399	0	0
State Shared Revenues	16		5,908				400	5,908	5,789
Other State Grants & Reimbursements	17						401	0	0
Local Grants & Reimbursements	18						402	0	0
Subtotal - Intergovernmental (lines 15 thru 18)	19	0	5,908	0	0	0	5,908	5,866	5,789
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						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	0	0	0
Special Assessments	34	560						560	560
Miscellaneous	35	100						60	240
Other Financing Sources:									
Operating Transfers In	36							0	140
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	140
<b>Total Revenues except for beginning fund balance (lines 3, 4, 5, 12, 13, 14, 19, 33, 34, 35, &amp; 39)</b>	40	12,269	6,761	0	0	0	19,030	18,539	18,205
Beginning Fund Balance July 1	41	2,643	2,431	0	0	0	5,074	4,676	4,128
<b>TOTAL REVENUES &amp; BEGIN BALANCE (lines 40+41)</b>	42	14,912	9,192	0	0	0	424 24,104	23,215	22,333

**CITY OF                      Vining                      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	7,278	106	801	134	0	161	0					234	8,079	264	8,038	294	7,651
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	7,278	108	801	136	0	163	0					236	8,079	266	8,038	296	7,651
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	3,886	111	52	138	0	165	0					239	3,938	269	3,570	299	3,480
Licenses & Permits	82	445	112	0							212	0	240	445	270	445	300	345
Use of Money and Property	83	0	113	0	139	0	166	0	194	0	213	0	241	0	271	0	301	0
Intergovernmental	84	0	114	5,908	140	0	167	0			426	0	242	5,908	272	5,866	302	5,789
Charges for Fees & Service	85	0	115	0	141	0	168	0	195	0	214	0	243	0	273	0	303	0
Special Assessments	86	560	116	0	142	0	169	0			427	0	244	560	274	560	304	560
Miscellaneous	87	100	117	0	143	0	170	0	196	0	215	0	245	100	275	60	305	240
Sub-Total Revenues	88	12,269	118	6,761	144	0	171	0	197	0	216	0	246	19,030	276	18,539	306	18,065
<b>Other Financing Sources:</b>																		
Transfers In	89	0	119	0	145	0	172	0	198	0	217	0	247	0	277	0	307	140
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	12,269	120	6,761	148	0	175	0	200	0	220	0	250	19,030	280	18,539	310	18,205
<b>Expenditures &amp; Other Financing Uses</b>																		
Public Safety	600	960	609	0					623	0			335	960	632	960	642	600
Public Works	601	385	610	6,300					624	0			336	6,685	633	6,251	643	4,862
Health and Social Services	602	0	611	0					625	0			352	0	634	0	644	0
Culture and Recreation	603	2,000	612	0					626	0			371	2,000	635	1,600	645	1,070
Community and Economic Development	604	0	613	0					627	0			372	0	636	0	646	0
General Government	605	8,914	614	1,063					628	0			373	9,977	637	9,330	647	7,125
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	12,259	617	7,363	619	0	622	0	631	0			442	19,622	640	18,141	650	0
Business Type Proprietary: Enterprise & ISF												0	374	0	641	0	651	0
<b>Total Gov &amp; Bus Type Expenditures</b>	97	12,259	125	7,363	153	0	180	0	205	0	225	0	255	19,622	285	18,141	315	0
Transfers Out	101	0	129	0	156	0	184	0	207	0	229	0	259	0	289	0	319	4,000
<b>Total ALL Expenditures/Transfers Out</b>	102	12,259	130	7,363	157	0	185	0	208	0	230	0	260	19,622	290	0	320	4,000
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	103	10	131	-602	158	0	186	0	209	0	231	0	261	-592	291	18,539	321	14,205
Continuing Appropriation							652	0			653	0	654	0	655	0		
<b>Beginning Fund Balance July 1</b>	104	2,643	132	2,431	159	0	187	0	210	0	232	0	262	5,074	292	4,676	322	4,128
<b>Ending Fund Balance June 30</b>	105	2,653	133	1,829	160	0	188	0	211	0	233	0	263	4,482	293	23,215	323	18,333

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

City Name: Vining

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)	NONE						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: Vining

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
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(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

