

94-898

Adoption of Budget and Certification of City Taxes

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

The City of: BADGER County Name: WEBSTER Date Budget Adopted: 01/23/06
(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 610	
		With Gas & Electric		Without Gas & Electric			
		Regular	2a	8,975,983	2b		8,553,894
		DEBT SERVICE	3a	8,975,983	3b		8,553,894
Ag Land	4a	430,330					

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	72,705	69,287	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	10,000	9,530	52 1.11408
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	82,705	78,817	
384.1	3.00375	Ag Land		26	1,293	1,293	63 3.00375
Total General Fund Tax Levies (25 + 26)				27	83,998	80,110	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	6,500	6,194	0.72415
	Amt Nec	Other Employee Benefits		31	0	0	0
Total Employee Benefit Levies (29,30,31)				32	6,500	6,194	65 0.72415
Sub Total Special Revenue Levies (28+32)				33	6,500	6,194	
Valuation							
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
Total SSMID (34 thru 37)				38	0	0	Do Not Add
Total Special Revenue Levies (33+38)				39	6,500	6,194	
384.4	Amt Nec	Debt Service Levy	76.10(6)	40	5,000	4,765	70 0.55704
384.7	0.67500	Capital Projects (Capital Improv. Reserve)		41		0	71 0
Total Property Taxes (27+39+40+41)				42	95,498	91,069	72 10.49527

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 **BADGER**

(1)		General	Spec Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Tot
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
*Annual Report FY 2005									
Beginning Fund Balance July 1, 2005 (pg 5, line 134) *	1	201,813	23,023	0			224,836	58,072	282,908
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	166,484	59,389	18,401			244,274	112,544	356,818
Actual Expenditures Except End Bal (pg 12, line 259) *	3	206,039	79,533	18,401			303,973	110,543	414,516
Ending Fund Balance June 30, 2006 (pg 12, line 261) *	4	162,258	2,879	0	0	0	165,137	60,073	225,210
(2)		General	Spec Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Enterprise	Grand Total
** Re-Estimated FY 2006									
Beginning Fund Balance	5	162,258	2,879	0	0	0	165,137	60,073	225,210
Re-Est Revenues	6	161,532	59,085	10,000	0	0	230,617	116,350	346,967
Re-Est Expenditures	7	161,532	59,085	10,000	0	0	230,617	92,262	322,879
Continuing Appropriation	8				0		0	0	0
Ending Fund Balance	9	162,258	2,879	0	0	0	165,137	84,161	249,298
(3)									
** Budget FY 2007									
Beginning Fund Balance	10	162,258	2,879	0	0	0	165,137	84,161	249,298
Revenues	11	159,736	57,313	5,000	0	0	222,049	116,262	338,311
Expenditures	12	159,736	55,820	5,000	0	0	220,556	97,301	317,857
Continuing Appropriation	13				0		0	0	0
Ending Fund Balance	14	162,258	4,372	0	0	0	166,630	103,122	269,752

* 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	SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2007	RE-ESTIMATED 2006	ACTUAL 2005
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
GOVERNMENT ACTIVITIES										
Public Safety										
Police Department/Crime Prevention	1	40,500	2,801					325 43,301	45,844	0
Jail	2							327 0	0	41,562
Emergency Management	3							328 0	0	0
Flood Control	4							329 0	0	0
Fire Department	5	4,934						330 4,934	4,934	4,943
Ambulance	6							331 0	0	0
Building Inspections	7							332 0	0	0
Miscellaneous Protective Services	8	5,013						333 5,013	4,500	4,500
Animal Control	9	500						349 500	500	254
Other Public Safety	10							334 0	0	0
TOTAL (lines 1 - 10)	11	50,947	2,801			0		53,748	55,778	51,259
Public Works										
Roads, Bridges, & Sidewalks	12		37,867					353 37,867	35,891	60,125
Parking - Meter and Off-Street	13							356 0	0	0
Street Lighting	14		7,000					324 7,000	7,000	6,065
Traffic Control and Safety	15							326 0	0	452
Snow Removal	16		4,453					354 4,453	6,050	4,124
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	21,000						358 21,000	23,000	20,535
Other Public Works	21							350 0	0	6,420
TOTAL (lines 12 - 21)	22	21,000	49,320			0		70,320	71,941	97,721
Health and Social Services										
Welfare Assistance	23	105						337 105	250	100
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	2,500						341 2,500	2,000	1,620
Community Mental Health	28							342 0	0	0
Other Health and Social Services	29							343 0	0	0
TOTAL (lines 23 - 29)	30	2,605	0			0		2,605	2,250	1,720

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	19,846					344	19,846	20,071	21,530
Museum, Band and Theater	32						345	0	0	0
Parks	33	10,000	818				346	10,818	13,022	17,851
Recreation	34						587	0	0	0
Cemetery	35	600					366	600	600	600
Community Center, Zoo, & Marina	36	4,000					347	4,000	4,100	2,858
Other Culture and Recreation	37						348	0	600	670
TOTAL (lines 31 - 37)	38	34,446	818					35,264	38,393	43,509
Community and Economic Development										
Community Beautification	39	1,000					367	1,000	600	733
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	400
TOTAL (lines 39 - 43)	44	1,000	0					1,000	600	1,133
General Government										
Mayor, Council, & City Manager	45	5,100	421				375	5,521	4,536	3,594
Clerk, Treasurer, & Finance Adm.	46	13,945	2,460				376	16,405	16,626	14,787
Elections	47	750					377	750	750	0
Legal Services & City Attorney	48	2,000					378	2,000	1,800	2,003
City Hall & General Buildings	49	17,943					380	17,943	17,943	60,648
Tort Liability	50	10,000					382	10,000	10,000	9,198
Other General Government	51						381	0	0	0
TOTAL (lines 45 - 51)	52	49,738	2,881					52,619	51,655	90,230
Debt Service	53		5,000					5,000	10,000	18,401
Capital Projects	54							0	0	0
TOTAL Government Activities Expenditures <i>(lines 11+22+30+38+44+52+53+54)</i>	55	159,736	55,820	5,000	0	0		220,556	230,617	303,973
BUSINESS TYPE ACTIVITIES										
Proprietary: Enterprise & Budgeted ISF										
Water Utility	56					76,000	360	76,000	82,262	71,651
Sewer Utility	57					21,301	357	21,301	10,000	38,892
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
TOTAL Business Type Expenditures (lines 56 - 68)	69					97,301		97,301	92,262	110,543
TOTAL GOV & BUS TYPE EXP. (lines 55+69)	70	159,736	55,820	5,000	0	0	97,301	317,857	322,879	414,516
Transfers Out	71							0	0	0
Total Expenditures & Other Financing Uses (lines 71 +72)	72	159,736	55,820	5,000	0	0	97,301	317,857	322,879	414,516
Continuing Appropriation	73							0	0	0
Ending Fund Balance June 30	74	162,258	4,372	20	0	0	103,122	269,752	249,298	225,210

* 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 **BADGER**

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	80,110	6,194	4,765	0			91,069	100,727	110,439
Less: Uncollected Property Taxes - Levy Year 2							0	0	0
Net Current Property Taxes (line 1 minus line 2) 3	80,110	6,194	4,765	0			91,069	100,727	110,439
Delinquent Property Taxes 4							0	0	0
TIF Revenues 5							0	0	0
Other City Taxes:									
Utility Tax Replacement Excise Taxes 6	3,888	306	235	0			4,429	4,665	2,557
Parimutuel wager tax 7							0	0	0
Gaming wager tax 8							0	0	0
Mobile Home Taxes 9							0	0	0
Hotel/Motel Taxes 10							0	0	0
Other Local Option Taxes 11	30,500						30,500	28,000	27,714
Subtotal - Other City Taxes (lines 6 thru 11) 12	34,388	306	235	0			34,929	32,665	30,271
Licenses & Permits 13							980	1,055	986
Use of Money & Property 14	5,100						5,100	10,725	5,739
Intergovernmental:									
Federal Grants & Reimbursements 15							0	0	0
State Shared Revenues 16		50,813					50,813	51,545	50,976
Other State Grants & Reimbursements 17							0	200	0
Local Grants & Reimbursements 18	10,346						10,346	10,000	20,595
Subtotal - Intergovernmental (lines 15 thru 18) 19	10,346	50,813	0	0		0	61,159	61,745	71,571
Charges for Fees & Service:									
Water Utility 20						82,262	82,262	81,050	80,626
Sewer Utility 21						34,000	34,000	35,300	31,918
Electric Utility 22							0	0	0
Gas Utility 23							0	0	0
Parking 24							0	0	0
Airport 25							0	0	0
Landfill/Garbage 26	21,000						21,000	21,000	19,746
Hospital 27							0	0	0
Transit 28							0	0	0
Cable TV, Internet & Telephone 29							0	0	0
Housing Authority 30							0	0	0
Storm Water Utility 31							0	0	0
Other Fees & Charges for Service 32							0	1,200	0
Subtotal - Charges for Service (lines 20 thru 32) 33	21,000	0	0	0	0	116,262	137,262	138,550	132,290
Special Assessments 34							0	0	0
Miscellaneous 35	7,812						7,812	1,500	5,522
Other Financing Sources:									
Operating Transfers In 36							0	0	0
Proceeds of Debt 37							0	0	0
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	0
Total Revenues except for beginning fund balance (lines 3, 4, 5, 12, 13, 14, 19, 33, 34, 35, & 39) 40	159,736	57,313	5,000	0	0	116,262	338,311	346,967	356,818
Beginning Fund Balance July 1 41	162,258	2,879	0	0	0	84,161	249,298	225,210	282,908
TOTAL REVENUES & BEGIN BALANCE (lines 40+41) 42	321,994	60,192	5,000	0	0	200,423	587,609	572,177	639,726

CITY OF BADGER 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	80,110	106	6,194	134	4,765	161	0					234	91,069	264	100,727	294	110,439
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	80,110	108	6,194	136	4,765	163	0					236	91,069	266	100,727	296	110,439
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	34,388	111	306	138	235	165	0					239	34,929	269	32,665	299	30,271
Licenses & Permits	82	980	112	0							212	0	240	980	270	1,055	300	986
Use of Money and Property	83	5,100	113	0	139	0	166	0	194	0	213	0	241	5,100	271	10,725	301	5,739
Intergovernmental	84	10,346	114	50,813	140	0	167	0			426	0	242	61,159	272	61,745	302	71,571
Charges for Fees & Service	85	21,000	115	0	141	0	168	0	195	0	214	116,262	243	137,262	273	138,550	303	132,290
Special Assessments	86	0	116	0	142	0	169	0			427	0	244	0	274	0	304	0
Miscellaneous	87	7,812	117	0	143	0	170	0	196	0	215	0	245	7,812	275	1,500	305	5,522
Sub-Total Revenues	88	159,736	118	57,313	144	5,000	171	0	197	0	216	116,262	246	338,311	276	346,967	306	356,818
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	0
Total Revenues and Other Sources	92	159,736	120	57,313	148	5,000	175	0	200	0	220	116,262	250	338,311	280	346,967	310	356,818
Expenditures & Other Financing Uses																		
Public Safety	600	50,947	609	2,801							623	0	335	53,748	632	55,778	642	51,259
Public Works	601	21,000	610	49,320							624	0	336	70,320	633	71,941	643	97,721
Health and Social Services	602	2,605	611	0							625	0	352	2,605	634	2,250	644	1,720
Culture and Recreation	603	34,446	612	818							626	0	371	35,264	635	38,393	645	43,509
Community and Economic Development	604	1,000	613	0							627	0	372	1,000	636	600	646	1,133
General Government	605	49,738	614	2,881							628	0	373	52,619	637	51,655	647	90,230
Debt Service	606	0	615	0	618	5,000					629	0	440	5,000	638	10,000	648	18,401
Capital Projects	607	0	616	0			621	0			630	0	441	0	639	0	649	0
Total Government Activities Expenditures	608	159,736	617	55,820	619	5,000	622	0	631	0			442	220,556	640	230,617	650	303,973
Business Type Proprietary: Enterprise & ISF											97,301	374	97,301	641	92,262	651	110,543	
Total Gov & Bus Type Expenditures	97	159,736	125	55,820	153	5,000	180	0	205	0	225	97,301	255	317,857	285	322,879	315	414,516
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	159,736	130	55,820	157	5,000	185	0	208	0	230	97,301	260	317,857	290	322,879	320	414,516
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	103	0	131	1,493	158	0	186	0	209	0	231	18,961	261	20,454	291	24,088	321	-57,698
Continuing Appropriation							652	0			653	0	654	0	655	0		
Beginning Fund Balance July 1	104	162,258	132	2,879	159	0	187	0	210	0	232	84,161	262	249,298	292	225,210	322	282,908
Ending Fund Balance June 30	105	162,258	133	4,372	160	0	188	0	211	0	233	103,122	263	269,752	293	249,298	323	225,210

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

Fiscal Year
2007

City Name: BADGER

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)	water utility	200,000	2001-March	20,000	6,576		26,576	21,576	5,000
(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				20,000	6,576	0	26,576	21,576	5,000

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

Fiscal Year
2007

City Name: BADGER

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
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(34)						0		0
(35)						0		0
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(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
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(51)						0		0
(52)						0		0
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(56)						0		0
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(58)						0		0
(59)						0		0
(60)						0		0
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