

# 62-585

## Adoption of Budget and Certification of City Taxes

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

The City of: Beacon County Name: MAHASKA Date Budget Adopted: 03/07/06  
(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			
		<b>January 1, 2005 Property Valuations</b>				Last Official Census <b>518</b>	
		With Gas & Electric		Without Gas & Electric			
		Regular	2a	4,768,147	2b		4,443,721
		<b>DEBT SERVICE</b>	3a	0	3b		0
Ag Land	4a	151,410					

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	38,622	35,994	43 8.10000
<b>Non-Voted Other Permissible Levies</b>							
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	0	0	52 0
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.		462	0	0	465 0
<b>Voted Other Permissible Levies</b>							
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
<b>Total General Fund Regular Levies (5 thru 24)</b>				25	<b>38,622</b>	<b>35,994</b>	
384.1	3.00375	Ag Land		26	455	455	63 3.00375
<b>Total General Fund Tax Levies (25 + 26)</b>				27	<b>39,077</b>	<b>36,449</b>	<b>Do Not Add</b>
<b>Special Revenue Levies</b>							
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	0	0	0
	Amt Nec	Other Employee Benefits		31	0	0	0
<b>Total Employee Benefit Levies (29,30,31)</b>				32	<b>0</b>	<b>0</b>	65 0
<b>Sub Total Special Revenue Levies (28+32)</b>				33	<b>0</b>	<b>0</b>	
<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	<b>0</b>	<b>0</b>	<b>Do Not Add</b>
<b>Total Special Revenue Levies (33+38)</b>				39	<b>0</b>	<b>0</b>	
384.4	Amt Nec	<b>Debt Service Levy 76.10(6)</b>		40	<b>0</b>	<b>0</b>	70 0
384.7	0.67500	<b>Capital Projects (Capital Improv. Reserve)</b>		41		<b>0</b>	71 0
<b>Total Property Taxes (27+39+40+41)</b>				42	<b>39,077</b>	<b>36,449</b>	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 Beacon

(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 2005</b>									
Beginning Fund Balance July 1, 2005 (pg 5, line 134) *	1	97,207	133,456	0			230,663	157,056	387,719
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	47,361	44,988	0			92,349	202,947	295,296
Actual Expenditures Except End Bal (pg 12, line 259) *	3	42,872	28,723	0			71,595	146,356	217,951
Ending Fund Balance June 30, 2006 (pg 12, line 261) *	4	101,696	149,721	0	0	0	251,417	213,647	465,064
(2)		General	Spec Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Enterprise	Grand Total
<b>** Re-Estimated FY 2006</b>									
Beginning Fund Balance	5	101,696	149,721	0	0	0	251,417	213,647	465,064
Re-Est Revenues	6	55,580	53,300	0	0	0	108,880	221,000	329,880
Re-Est Expenditures	7	57,802	143,600	0	0	0	201,402	242,974	444,376
Continuing Appropriation	8				0		0	0	0
Ending Fund Balance	9	99,474	59,421	0	0	0	158,895	191,673	350,568
(3)									
<b>** Budget FY 2007</b>									
Beginning Fund Balance	10	99,474	59,421	0	0	0	158,895	191,673	350,568
Revenues	11	55,911	77,800	0	0	0	133,711	208,200	341,911
Expenditures	12	60,666	120,300	0	0	0	180,966	177,810	358,776
Continuing Appropriation	13				0		0	0	0
Ending Fund Balance	14	94,719	16,921	0	0	0	111,640	222,063	333,703

\* 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 (A)	SPECIAL REVENUES (B)	DEBT SERVICE (C)	CAPITAL PROJECTS (D)	PERMANENT (E)	PROPRIETARY (F)	BUDGET 2007 (G)	RE-ESTIMATED 2006 (H)	ACTUAL 2005 (I)	
<b>GOVERNMENT ACTIVITIES</b>										
<b>Public Safety</b>										
Police Department/Crime Prevention	1	3,000					325	3,000	0	0
Jail	2						327	0	0	0
Emergency Management	3	7,800					328	7,800	7,400	6,613
Flood Control	4						329	0	0	0
Fire Department	5	12,100					330	12,100	11,500	10,000
Ambulance	6						331	0	0	0
Building Inspections	7						332	0	0	0
Miscellaneous Protective Services	8						333	0	0	0
Animal Control	9	2,200					349	2,200	1,600	1,554
Other Public Safety	10	7,300					334	7,300	6,600	6,244
TOTAL (lines 1 - 10)	11	32,400	0		0			32,400	27,100	24,411
<b>Public Works</b>										
Roads, Bridges, & Sidewalks	12		75,100				353	75,100	129,100	21,719
Parking - Meter and Off-Street	13						356	0	0	0
Street Lighting	14		5,200				324	5,200	4,500	3,616
Traffic Control and Safety	15						326	0	0	0
Snow Removal	16		10,000				354	10,000	10,000	3,375
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	0	0
Other Public Works	21						350	0	0	13
TOTAL (lines 12 - 21)	22	0	90,300		0			90,300	143,600	28,723
<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

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)
<b>Culture and Recreation</b>									
Library Services 31	2,600						344 2,600	2,420	2,365
Museum, Band and Theater 32							345 0	0	0
Parks 33							346 0	0	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	2,600	0			0		2,600	2,420	2,365
<b>Community and Economic Development</b>									
Community Beautification 39							367 0	0	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
TOTAL (lines 39 - 43) 44	0	0			0		0	0	0
<b>General Government</b>									
Mayor, Council, & City Manager 45	3,000						375 3,000	3,000	3,080
Clerk, Treasurer, & Finance Adm. 46	4,500						376 4,500	4,500	4,500
Elections 47							377 0	1,100	0
Legal Services & City Attorney 48	7,000						378 7,000	7,000	726
City Hall & General Buildings 49	11,166						380 11,166	12,682	7,790
Tort Liability 50							382 0	0	0
Other General Government 51							381 0	0	0
TOTAL (lines 45 - 51) 52	25,666	0			0		25,666	28,282	16,096
<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	60,666	90,300	0	0	0		150,966	201,402	71,595
<b>BUSINESS TYPE ACTIVITIES</b>									
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>									
Water Utility 56						104,464	360 104,464	165,939	85,759
Sewer Utility 57						35,396	357 35,396	39,035	23,249
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						37,950	447 37,950	38,000	37,348
Enterprise CAPITAL PROJECTS 68							448 0	0	0
<b>TOTAL Business Type Expenditures (lines 56 - 68) 69</b>						177,810	177,810	242,974	146,356
<b>TOTAL GOV &amp; BUS TYPE EXP. (lines 55+69) 70</b>	60,666	90,300	0	0	0	177,810	328,776	444,376	217,951
Transfers Out 71		30,000					30,000	0	0
<b>Total Expenditures &amp; Other Financing Uses (lines 71 +72) 72</b>	60,666	120,300	0	0	0	177,810	358,776	444,376	217,951
Continuing Appropriation 73							0	0	0
<b>Ending Fund Balance June 30 74</b>	94,719	16,921	20	0	0	222,063	333,703	350,568	465,064

\* 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 Beacon

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)
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>									
Taxes Levied on Property 1	36,449	0	0	0			36,449	36,980	39,071
Less: Uncollected Property Taxes - Levy Year 2							0	0	0
Net Current Property Taxes (line 1 minus line 2) 3	36,449	0	0	0			36,449	36,980	39,071
Delinquent Property Taxes 4							0	0	0
TIF Revenues 5		0					0	0	0
Other City Taxes:									
Utility Tax Replacement Excise Taxes 6	2,628	0	0	0			472 2,628	3,500	2,666
Parimutuel wager tax 7							473 0	0	0
Gaming wager tax 8							474 0	0	0
Mobile Home Taxes 9							393 0	0	0
Hotel/Motel Taxes 10							394 0	0	0
Other Local Option Taxes 11		30,000					395 30,000	0	27,729
Subtotal - Other City Taxes (lines 6 thru 11) 12	2,628	30,000	0	0			32,628	3,500	30,395
Licenses & Permits 13							0	0	0
Use of Money & Property 14	15,234	2,800	0				18,034	17,300	9,354
Intergovernmental:									
Federal Grants & Reimbursements 15							399 0	0	0
State Shared Revenues 16		45,000	0				400 45,000	49,500	43,070
Other State Grants & Reimbursements 17							401 0	0	0
Local Grants & Reimbursements 18							402 0	0	0
Subtotal - Intergovernmental (lines 15 thru 18) 19	0	45,000	0	0		0	45,000	49,500	43,070
Charges for Fees & Service:									
Water Utility 20					0	107,300	404 107,300	136,000	101,386
Sewer Utility 21					0	70,900	405 70,900	85,000	72,020
Electric Utility 22							406 0	0	0
Gas Utility 23							407 0	0	0
Parking 24							408 0	0	0
Airport 25							409 0	0	0
Landfill/Garbage 26							410 0	0	0
Hospital 27							411 0	0	0
Transit 28							412 0	0	0
Cable TV, Internet & Telephone 29	1,600	0					429 1,600	1,600	0
Housing Authority 30							430 0	0	0
Storm Water Utility 31							431 0	0	0
Other Fees & Charges for Service 32							413 0	0	0
Subtotal - Charges for Service (lines 20 thru 32) 33	1,600	0	0	0	0	178,200	179,800	222,600	173,406
Special Assessments 34							0	0	0
Miscellaneous 35							0	0	0
Other Financing Sources:									
Operating Transfers In 36					0	30,000	30,000	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	30,000	30,000	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>55,911</b>	<b>77,800</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>208,200</b>	<b>341,911</b>	<b>329,880</b>	<b>295,296</b>
Beginning Fund Balance July 1 41	99,474	59,421	0	0	0	191,673	350,568	465,064	387,719
<b>TOTAL REVENUES &amp; BEGIN BALANCE (lines 40+41) 42</b>	<b>155,385</b>	<b>137,221</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>399,873</b>	<b>692,479</b>	<b>794,944</b>	<b>683,015</b>

CITY OF Beacon 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)	
<b>Revenues &amp; Other Financing Sources</b>																		
Taxes Levied on Property	77	36,449	106	0	134	0	161	0					234	36,449	264	36,980	294	39,071
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	36,449	108	0	136	0	163	0					236	36,449	266	36,980	296	39,071
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	2,628	111	30,000	138	0	165	0					239	32,628	269	3,500	299	30,395
Licenses & Permits	82	0	112	0							212	0	240	0	270	0	300	0
Use of Money and Property	83	15,234	113	2,800	139	0	166	0	194	0	213	0	241	18,034	271	17,300	301	9,354
Intergovernmental	84	0	114	45,000	140	0	167	0			426	0	242	45,000	272	49,500	302	43,070
Charges for Fees & Service	85	1,600	115	0	141	0	168	0	195	0	214	178,200	243	179,800	273	222,600	303	173,406
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	55,911	118	77,800	144	0	171	0	197	0	216	178,200	246	311,911	276	329,880	306	295,296
<b>Other Financing Sources:</b>																		
Transfers In	89	0	119	0	145	0	172	0	198	0	217	30,000	247	30,000	277	0	307	0
Proceeds of Debt	90	0	120	0	146	0	173	0			218	0	248	0	278	0	308	0
Proceeds of Capitol Asset Sales	91	0	121	0	147	0	174	0	199	0	219	0	249	0	279	0	309	0
<b>Total Revenues and Other Sources</b>	92	55,911	120	77,800	148	0	175	0	200	0	220	208,200	250	341,911	280	329,880	310	295,296
<b>Expenditures &amp; Other Financing Uses</b>																		
Public Safety	600	32,400	609	0							623	0	335	32,400	632	27,100	642	24,411
Public Works	601	0	610	90,300							624	0	336	90,300	633	143,600	643	28,723
Health and Social Services	602	0	611	0							625	0	337	0	634	0	644	0
Culture and Recreation	603	2,600	612	0							626	0	338	2,600	635	2,420	645	2,365
Community and Economic Development	604	0	613	0							627	0	339	0	636	0	646	0
General Government	605	25,666	614	0							628	0	340	25,666	637	28,282	647	16,096
Debt Service	606	0	615	0	618	0					629	0	341	0	638	0	648	0
Capital Projects	607	0	616	0			621	0			630	0	342	0	639	0	649	0
<b>Total Government Activities Expenditures</b>	608	60,666	617	90,300	619	0	622	0	631	0			342	150,966	640	201,402	650	71,595
Business Type Proprietary: Enterprise & ISF											177,810	374	177,810	641	242,974	651	146,356	
<b>Total Gov &amp; Bus Type Expenditures</b>	97	60,666	125	90,300	153	0	180	0	205	0	225	177,810	255	328,776	285	444,376	315	217,951
Transfers Out	101	0	129	30,000	156	0	184	0	207	0	229	0	259	30,000	289	0	319	0
<b>Total ALL Expenditures/Transfers Out</b>	102	60,666	130	120,300	157	0	185	0	208	0	230	177,810	260	358,776	290	444,376	320	217,951
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	103	-4,755	131	-42,500	158	0	186	0	209	0	231	30,390	261	-16,865	291	-114,496	321	77,345
Continuing Appropriation							652	0			653	0	654	0	655	0		
<b>Beginning Fund Balance July 1</b>	104	99,474	132	59,421	159	0	187	0	210	0	232	191,673	262	350,568	292	465,064	322	387,719
<b>Ending Fund Balance June 30</b>	105	94,719	133	16,921	160	0	188	0	211	0	233	222,063	263	333,703	293	350,568	323	465,064

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

City Name: Beacon

Fiscal Year  
2007

	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)	Waste Water Treatment Improvement	546,000	June-06	23,000	13,800	1,150	37,950	37,950	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>			23,000	13,800	1,150	37,950	37,950	0

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

Fiscal Year  
2007

City Name: Beacon

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
(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

