

08-056

Adoption of Budget and Certification of City Taxes

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

The City of: Berkley County Name: BOONE Date Budget Adopted: 03/12/07
(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.

	Telephone Number	Signature
County Auditor Date Stamp	January 1, 2006 Property Valuations	
	With Gas & Electric	Without Gas & Electric
Regular	2a <u>444,266</u>	2b <u>433,194</u>
DEBT SERVICE	3a _____	3b _____
Ag Land	4a <u>41,244</u>	_____
		Last Official Census 24

				(A)		(B)		(C)	
Code	Dollar	Purpose	#/N/A	#/N/A	Request with	Property Taxes	Levied	Rate	
Sec.	Limit				Utility Replacement				
384.1	#N/A	Regular General levy	###	5	1,385		1,350	43	3.11750
(384)		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	0		0	52	0
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.		462	0		0	465	0
(384)		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)					1,385		1,350		
384.1	3.00375	Ag Land		26	115		115	63	2.78828
Total General Fund Tax Levies (25 + 26)					1,500		1,465		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	0		0		0
	Amt Nec	Other Employee Benefits		31	0		0		0
Total Employee Benefit Levies (29,30,31)					0		0	65	0
Sub Total Special Revenue Levies (28+32)					0		0		
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)					0		0		Do Not Add
Total Special Revenue Levies (33+38)					0		0		
384.4	Amt Nec	Debt Service Levy	76.10(6)	40	0	40	0	70	0
384.7	0.67500	Capital Projects (Capital Improv. Reserve)		41	0	41	0	71	0
Total Property Taxes (27+39+40+41)					1,500	42	1,465	72	3.11750

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 Berkley

(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 2006									
Beginning Fund Balance July 1, 2005 (pg 5, line 134) *	1	3,386	23,122				26,508		26,508
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	2,908	1,322				4,230		4,230
Actual Expenditures Except End Bal (pg 12, line 259) *	3	2,836	3,766				6,602		6,602
Ending Fund Balance June 30, 2006 (pg 12, line 261) *	4	3,458	20,678	0	0	0	24,136	0	24,136
(2)		General	Spec Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Enterprise	Grand Total
** Re-Estimated FY 2007									
Beginning Fund Balance	5	3,458	20,678	0	0	0	24,136	0	24,136
Re-Est Revenues	6	1,500	0	0	0	0	1,500	0	1,500
Re-Est Expenditures	7	0	5,779	0	0	0	5,779	0	5,779
Continuing Appropriation	8				0		0	0	0
Ending Fund Balance	9	4,958	14,899	0	0	0	19,857	0	19,857
(3)									
** Budget FY 2008									
Beginning Fund Balance	10	4,958	14,899	0	0	0	19,857	0	19,857
Revenues	11	1,500	0	0	0	0	1,500	0	1,500
Expenditures	12	2,895	2,884	0	0	0	5,779	0	5,779
Continuing Appropriation	13				0		0	0	0
Ending Fund Balance	14	3,563	12,015	0	0	0	15,578	0	15,578

* 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)
GOVERNMENT ACTIVITIES									
Public Safety									
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
Public Works									
Roads, Bridges, & Sidewalks	12						353	0	1,445
Parking - Meter and Off-Street	13						356	0	0
Street Lighting	14		1,559				324	1,559	1,525
Traffic Control and Safety	15						326	0	0
Snow Removal	16		325				354	325	260
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						358	0	120
Other Public Works	21						350	0	0
TOTAL (lines 12 - 21)	22	0	1,884		0		1,884	1,884	3,350
Health and Social Services									
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		1,000				341	1,000	456
Community Mental Health	28						342	0	0
Other Health and Social Services	29						343	0	0
TOTAL (lines 23 - 29)	30	0	1,000		0		1,000	1,000	456

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)
Culture and Recreation									
Library Services 31							344	0	0
Museum, Band and Theater 32							345	0	0
Parks 33							346	0	0
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	0	0			0		0	0	0
Community and Economic Development									
Community Beautification 39	260						367	260	260
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	260	0			0		260	260	330
General Government									
Mayor, Council, & City Manager 45	460						375	460	460
Clerk, Treasurer, & Finance Adm. 46	150						376	150	133
Elections 47	0						377	0	305
Legal Services & City Attorney 48	0						378	0	0
City Hall & General Buildings 49	650						380	650	581
Tort Liability 50	925						382	925	504
Other General Government 51	450						381	450	573
TOTAL (lines 45 - 51) 52	2,635	0			0		2,635	2,635	2,466
Debt Service 53							0	0	0
Capital Projects 54							0	0	0
TOTAL Government Activities Expenditures (lines 11+22+30+38+44+52+53+54) 55	2,895	2,884	0	0	0		5,779		
BUSINESS TYPE ACTIVITIES									
Proprietary: Enterprise & Budgeted ISF									
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
TOTAL Business Type Expenditures (lines 56 - 68) 69						0	0	0	0
TOTAL GOV & BUS TYPE EXP. (lines 55+69) 70	2,895	2,884	0	0	0	0	5,779	0	0
Transfers Out 71							0	0	0
Total Expenditures & Other Financing Uses (lines 71 +72) 72	2,895	2,884	0	0	0	0	5,779	5,779	6,602
Continuing Appropriation 73							0	0	0
Ending Fund Balance June 30 74	3,563	12,015	20	0	0	0	15,578	19,857	24,136

* 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 Berkley

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)
REVENUES & OTHER FINANCING SOURCES									
Taxes Levied on Property 1	1,465	0	0	0			1,465	1,465	1,489
Less: Uncollected Property Taxes - Levy Year 2							0	0	0
Net Current Property Taxes (line 1 minus line 2) 3	1,465	0	0	0			1,465	1,465	1,489
Delinquent Property Taxes 4							0	0	0
TIF Revenues 5							0	0	0
Other City Taxes:									
Utility Tax Replacement Excise Taxes 6	35	0	0	0			472 35	35	19
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							395 0	0	1,380
Subtotal - Other City Taxes (lines 6 thru 11) 12	35	0	0	0			35	35	1,399
Licenses & Permits 13							0	0	0
Use of Money & Property 14							0	0	268
Intergovernmental:									
Federal Grants & Reimbursements 15							399 0	0	0
State Shared Revenues 16							400 0	0	1,074
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	0	0	0		0	0	0	1,074
Charges for Fees & Service:									
Water Utility 20							404 0	0	0
Sewer Utility 21							405 0	0	0
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							429 0	0	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	0	0	0	0	0	0	0	0	0
Special Assessments 34							0	0	0
Miscellaneous 35							0	0	0
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	1,500	0	0	0	0	0	1,500	1,500	4,230
Beginning Fund Balance July 1 41	4,958	14,899	0	0	0	0	19,857	24,136	26,508
TOTAL REVENUES & BEGIN BALANCE (lines 40+41) 42	6,458	14,899	0	0	0	0	21,357	25,636	30,738

CITY OF Berkley 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)	
Revenues & Other Financing Sources																		
Taxes Levied on Property	77	1,465	106	0	134	0	161	0					234	1,465	264	1,465	294	1,489
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	1,465	108	0	136	0	163	0					236	1,465	266	1,465	296	1,489
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	35	111	0	138	0	165	0					239	35	269	35	299	1,399
Licenses & Permits	82	0	112	0							212	0	240	0	270	0	300	0
Use of Money and Property	83	0	113	0	139	0	166	0	194	0	213	0	241	0	271	0	301	268
Intergovernmental	84	0	114	0	140	0	167	0					242	0	272	0	302	1,074
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	0	116	0	142	0	169	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	1,500	118	0	144	0	171	0	197	0	216	0	246	1,500	276	1,500	306	4,230
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					248	0	278	0	308	0
Proceeds of Capital Asset Sales	91	0			147		174		199	0	219	0	249	0	279	0	309	0
Total Revenues and Other Sources	92	1,500	120	0	148	0	175	0	200	0	220	0	250	1,500	280	1,500	310	4,230
Expenditures & Other Financing Uses																		
Public Safety	600	0	609	0					623	0			335	0	632	0	642	0
Public Works	601	0	610	1,884					624	0			336	1,884	633	1,884	643	3,350
Health and Social Services	602	0	611	1,000					625	0			352	1,000	634	1,000	644	456
Culture and Recreation	603	0	612	0					626	0			371	0	635	0	645	0
Community and Economic Development	604	260	613	0					627	0			372	260	636	260	646	330
General Government	605	2,635	614	0					628	0			373	2,635	637	2,635	647	2,466
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
Total Government Activities Expenditures	608	2,895	617	2,884	619	0	622	0	631	0			442	5,779	640	5,779	650	0
Business Type Proprietary: Enterprise & ISF												0	374	0	641	0	651	0
Total Gov & Bus Type Expenditures	97	2,895	125	2,884	153	0	180	0	205	0	225	0	255	5,779	285	5,779	315	0
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	2,895	130	2,884	157	0	185	0	208	0	230	0	260	5,779	290	5,779	320	0
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	103	-1,395	131	-2,884	158	0	186	0	209	0	231	0	261	-4,279	291	1,500	321	4,230
Continuing Appropriation							652	0			653	0	654	0	655	0		
Beginning Fund Balance July 1	104	4,958	132	14,899	159	0	187	0	210	0	232	0	262	19,857	292	24,136	322	26,508
Ending Fund Balance June 30	105	3,563	133	12,015	160	0	188	0	211	0	233	0	263	15,578	293	25,636	323	30,738

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

City Name: Berkley

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
TOTALS			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: Berkley

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

