

# 14-115

## Adoption of Budget and Certification of City Taxes

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

The City of: Breda County Name: CARROLL Date Budget Adopted: 03/13/06  
(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	
		With Gas & Electric		Without Gas & Electric			
		Regular	2a	7,050,902	2b		7,016,849
		<b>DEBT SERVICE</b>	3a	10,312,349	3b		10,278,296
	Ag Land	4a	53,430				

Code Sec.	Dollar Limit	Purpose	#N/A	(A) Request with Utility Replacement	(B) Property Taxes Levied	(C) Rate
384.1	#N/A	Regular General levy	###	5	57,112	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	57,112	56,836
384.1	3.00375	Ag Land		26	160	63 3.00375
<b>Total General Fund Tax Levies (25 + 26)</b>				27	57,272	56,996
<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	0
<b>Total Special Revenue Levies (33+38)</b>				39	0	0
384.4	Amt Nec	Debt Service Levy	76.10(6)	40	12,877	40 12,835
384.7	0.67500	Capital Projects (Capital Improv. Reserve)		41	0	41 0
<b>Total Property Taxes (27+39+40+41)</b>				42	70,149	42 69,831
<b>9,34870</b>						

### 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 Breda

(1)		General	Spec Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Tot
*Annual Report FY 2005		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
Beginning Fund Balance July 1, 2005 (pg 5, line 134) *	1	-462,066	246,208	14,157			-201,701	696,485	494,784
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	200,963	84,859	13,563	68,082		367,467	1,578,682	1,946,149
Actual Expenditures Except End Bal (pg 12, line 259) *	3	303,926	40,321	2,744	117,811		464,802	1,423,237	1,888,039
Ending Fund Balance June 30, 2006 (pg 12, line 261) *	4	-565,029	290,746	24,976	-49,729	0	-299,036	851,930	552,894
(2)		General	Spec Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Enterprise	Grand Total
** Re-Estimated FY 2006									
Beginning Fund Balance	5	-565,029	290,746	24,976	-49,729	0	-299,036	851,930	552,894
Re-Est Revenues	6	154,207	153,508	13,154	0	0	320,869	560,042	880,911
Re-Est Expenditures	7	55,332	236,550	13,154	0	0	305,036	535,439	840,475
Continuing Appropriation	8				0		0	0	0
Ending Fund Balance	9	-466,154	207,704	24,976	-49,729	0	-283,203	876,533	593,330
(3)									
** Budget FY 2007									
Beginning Fund Balance	10	-466,154	207,704	24,976	-49,729	0	-283,203	876,533	593,330
Revenues	11	100,227	167,000	12,877	0	0	280,104	475,000	755,104
Expenditures	12	228,804	75,000	12,877	0	0	316,681	408,400	725,081
Continuing Appropriation	13				0		0	0	0
Ending Fund Balance	14	-594,731	299,704	24,976	-49,729	0	-319,780	943,133	623,353

\* 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	5,054					325	5,054	5,054	5,054
Jail	2						327	0	0	0
Emergency Management	3	1,000					328	1,000	0	0
Flood Control	4						329	0	0	0
Fire Department	5	34,600					330	34,600	34,600	99,225
Ambulance	6	14,000					331	14,000	14,000	14,000
Building Inspections	7						332	0	0	0
Miscellaneous Protective Services	8						333	0	0	0
Animal Control	9	150					349	150	78	66
Other Public Safety	10						334	0	0	0
TOTAL (lines 1 - 10)	11	54,804	0		0			54,804	53,732	118,345
<b>Public Works</b>										
Roads, Bridges, & Sidewalks	12		50,000				353	50,000	40,000	25,321
Parking - Meter and Off-Street	13						356	0	0	0
Street Lighting	14						324	0	0	0
Traffic Control and Safety	15						326	0	0	0
Snow Removal	16						354	0	0	0
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	36,854
TOTAL (lines 12 - 21)	22	0	50,000		0			50,000	40,000	62,175
<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	1,300					341	1,300	1,200	1,200
Community Mental Health	28						342	0	0	0
Other Health and Social Services	29	500					343	500	400	300
TOTAL (lines 23 - 29)	30	1,800	0		0			1,800	1,600	1,500

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	1,000						344 1,000	500	478
Museum, Band and Theater 32							345 0	0	0
Parks 33	40,000						346 40,000	40,000	35,827
Recreation 34	1,000						587 1,000	900	900
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	42,000	0			0		42,000	41,400	37,205
<b>Community and Economic Development</b>									
Community Beautification 39							367 0	0	0
Economic Development 40	2,500						368 2,500	10,000	2,437
Housing and Urban Renewal 41	3,000	25,000					369 28,000	30,000	18,000
Planning & Zoning 42							379 0	0	0
Other Com & Econ Development 43	1,200						370 1,200	0	1,125
TOTAL (lines 39 - 43) 44	6,700	25,000			0		31,700	40,000	21,562
<b>General Government</b>									
Mayor, Council, & City Manager 45	9,000						375 9,000	7,500	7,388
Clerk, Treasurer, & Finance Adm. 46	27,000						376 27,000	25,000	19,459
Elections 47							377 0	650	0
Legal Services & City Attorney 48	2,500						378 2,500	2,000	509
City Hall & General Buildings 49	65,000						380 65,000	65,000	57,100
Tort Liability 50	20,000						382 20,000	15,000	19,004
Other General Government 51							381 0	0	0
TOTAL (lines 45 - 51) 52	123,500	0			0		123,500	115,150	103,460
<b>Debt Service</b> 53			12,877						
<b>Capital Projects</b> 54									117,811
<b>TOTAL Government Activities Expenditures</b> (lines 11+22+30+38+44+52+53+54) 55	228,804	75,000	12,877	0	0		316,681	305,036	464,802
<b>BUSINESS TYPE ACTIVITIES</b>									
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>									
Water Utility 56						65,000	360 65,000	70,000	858,170
Sewer Utility 57						35,000	357 35,000	35,000	273,408
Electric Utility 58						200,000	361 200,000	180,000	174,994
Gas Utility 59							362 0	0	0
Airport 60							365 0	0	0
Landfill/Garbage 61						32,000	383 32,000	30,000	29,559
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	12,756
Enterprise DEBT SERVICE 67						76,400	447 76,400	75,439	74,350
Enterprise CAPITAL PROJECTS 68							448 0	145,000	0
<b>TOTAL Business Type Expenditures (lines 56 - 68) 69</b>						408,400	408,400	535,439	1,423,237
<b>TOTAL GOV &amp; BUS TYPE EXP. (lines 55+69) 70</b>	228,804	75,000	12,877	0	0	408,400	725,081	840,475	1,888,039
Transfers Out 71								0	0
<b>Total Expenditures &amp; Other Financing Uses (lines 71 +72) 72</b>	228,804	75,000	12,877	0	0	408,400	725,081	840,475	1,888,039
Continuing Appropriation 73						0		0	0
<b>Ending Fund Balance June 30 74</b>	-594,731	299,704	24,976	-49,729	0	943,133	623,353	593,330	552,894

\* 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 Breda

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	56,996	0	12,835	0			69,831	70,393	91,735
Less: Uncollected Property Taxes - Levy Year 2							0	0	0
Net Current Property Taxes (line 1 minus line 2) 3	56,996	0	12,835	0			69,831	70,393	91,735
Delinquent Property Taxes 4							0	0	0
TIF Revenues 5		85,000					85,000	70,842	223
Other City Taxes:									
Utility Tax Replacement Excise Taxes 6	276	0	42	0			472	318	346
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		42,000					395	42,000	42,360
Subtotal - Other City Taxes (lines 6 thru 11) 12	276	42,000	42	0			42,318	42,678	45,918
Licenses & Permits 13	700							700	650
Use of Money & Property 14	15,000							15,000	16,000
Intergovernmental:									
Federal Grants & Reimbursements 15							399	0	33,342
State Shared Revenues 16		35,000					400	35,000	42,346
Other State Grants & Reimbursements 17	2,000						401	2,000	0
Local Grants & Reimbursements 18	25,255	5,000					402	30,255	52,660
Subtotal - Intergovernmental (lines 15 thru 18) 19	27,255	40,000	0	0		0	67,255	128,348	299,883
Charges for Fees & Service:									
Water Utility 20						66,000	404	66,000	68,000
Sewer Utility 21						60,000	405	60,000	60,000
Electric Utility 22						310,000	406	310,000	282,877
Gas Utility 23							407	0	0
Parking 24							408	0	0
Airport 25							409	0	0
Landfill/Garbage 26						23,000	410	23,000	24,000
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						16,000	413	16,000	20,000
Subtotal - Charges for Service (lines 20 thru 32) 33	0	0	0	0	0	475,000	475,000	452,000	448,376
Special Assessments 34								0	0
Miscellaneous 35				0				0	73,004
Other Financing Sources:									
Operating Transfers In 36								0	0
Proceeds of Debt 37								0	100,000
Proceeds of Capital Asset Sales 38								0	0
Subtotal-Other Financing Sources (lines 36 thru 38) 39	0	0	0	0	0	0	0	100,000	969,147
<b>Total Revenues except for beginning fund balance (lines 3, 4, 5, 12, 13, 14, 19, 33, 34, 35, &amp; 39) 40</b>	100,227	167,000	12,877	0	0	475,000	755,104	880,911	1,946,149
Beginning Fund Balance July 1 41	-466,154	207,704	24,976	-49,729	0	876,533	593,330	552,894	494,784
<b>TOTAL REVENUES &amp; BEGIN BALANCE (lines 40+41) 42</b>	-365,927	374,704	37,853	-49,729	0	1,351,533	1,348,434	1,433,805	2,440,933

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	56,996	106	0	134	12,835	161	0					234	69,831	264	70,393	294	91,735
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	56,996	108	0	136	12,835	163	0					236	69,831	266	70,393	296	91,735
Delinquent Property Taxes	80	0	109	0	137	0	164	0					237	0	267	0	297	0
TIF Revenues			110	85,000									238	85,000	268	70,842	298	223
Other City Taxes	81	276	111	42,000	138	42	165	0					239	42,318	269	42,678	299	45,918
Licenses & Permits	82	700	112	0							212	0	240	700	270	650	300	723
Use of Money and Property	83	15,000	113	0	139	0	166	0	194	0	213	0	241	15,000	271	16,000	301	17,140
Intergovernmental	84	27,255	114	40,000	140	0	167	0			426	0	242	67,255	272	128,348	302	299,883
Charges for Fees & Service	85	0	115	0	141	0	168	0	195	0	214	475,000	243	475,000	273	452,000	303	448,376
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	73,004
Sub-Total Revenues	88	100,227	118	167,000	144	12,877	171	0	197	0	216	475,000	246	755,104	276	780,911	306	977,002
<b>Other Financing Sources:</b>																		
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	100,000	308	969,147
Proceeds of Capitol Asset Sales	91	0		0	147	0	174	0	199	0	219	0	249	0	279	0	309	0
<b>Total Revenues and Other Sources</b>	92	100,227	120	167,000	148	12,877	175	0	200	0	220	475,000	250	755,104	280	880,911	310	1,946,149
<b>Expenditures &amp; Other Financing Uses</b>																		
Public Safety	600	54,804	609	0							623	0	335	54,804	632	53,732	642	118,345
Public Works	601	0	610	50,000							624	0	336	50,000	633	40,000	643	62,175
Health and Social Services	602	1,800	611	0							625	0	352	1,800	634	1,600	644	1,500
Culture and Recreation	603	42,000	612	0							626	0	371	42,000	635	41,400	645	37,205
Community and Economic Development	604	6,700	613	25,000							627	0	372	31,700	636	40,000	646	21,562
General Government	605	123,500	614	0							628	0	373	123,500	637	115,150	647	103,460
Debt Service	606	0	615	0	618	12,877					629	0	440	12,877	638	13,154	648	2,744
Capital Projects	607	0	616	0			621	0			630	0	441	0	639	0	649	117,811
<b>Total Government Activities Expenditures</b>	608	228,804	617	75,000	619	12,877	622	0	631	0			442	316,681	640	305,036	650	464,802
Business Type Proprietary: Enterprise & ISF											408,400		408,400	641	535,439	651	1,423,237	
<b>Total Gov &amp; Bus Type Expenditures</b>	97	228,804	125	75,000	153	12,877	180	0	205	0	225	408,400	255	725,081	285	840,475	315	1,888,039
Transfers Out	101	0	129	0	156	0	184	0	207	0	229	0	259	0	289	0	319	0
<b>Total ALL Expenditures/Transfers Out</b>	102	228,804	130	75,000	157	12,877	185	0	208	0	230	408,400	260	725,081	290	840,475	320	1,888,039
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	103	-128,577	131	92,000	158	0	186	0	209	0	231	66,600	261	30,023	291	40,436	321	58,110
Continuing Appropriation							652	0			653	0	654	0	655	0		
<b>Beginning Fund Balance July 1</b>	104	-466,154	132	207,704	159	24,976	187	-49,729	210	0	232	876,533	262	593,330	292	552,894	322	494,784
<b>Ending Fund Balance June 30</b>	105	-594,731	133	299,704	160	24,976	188	-49,729	211	0	233	943,133	263	623,353	293	593,330	323	552,894



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

Fiscal Year  
 2007

City Name: Breda

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	12,877

