



Fund Balance Worksheet for City of Carson

(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	-129,724	336,112	0	-134,971	0	71,417	100,034	171,451
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	220,051	454,153	57,132	2,057,105	0	2,788,441	244,532	3,032,973
Actual Expenditures Except End Bal (pg 12, line 259) *	3	225,866	387,178	57,224	1,751,327	0	2,421,595	260,933	2,682,528
Ending Fund Balance June 30, 2006 (pg 12, line 261) *	4	-135,539	403,087	-92	170,807	0	438,263	83,633	521,896
(2)		General	Spec Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Enterprise	Grand Total
<b>** Re-Estimated FY 2007</b>									
Beginning Fund Balance	5	-135,539	403,087	-92	170,807	0	438,263	83,633	521,896
Re-Est Revenues	6	115,390	677,994	77,618	270,000	0	1,141,002	812,330	1,953,332
Re-Est Expenditures	7	175,199	343,965	72,048	812,650	0	1,403,862	252,385	1,656,247
Continuing Appropriation	8				0		0	0	0
Ending Fund Balance	9	-195,348	737,116	5,478	-371,843	0	175,403	643,578	818,981
(3)									
<b>** Budget FY 2008</b>									
Beginning Fund Balance	10	-195,348	737,116	5,478	-371,843	0	175,403	643,578	818,981
Revenues	11	102,400	398,820	91,471	55,850	0	648,541	285,284	933,825
Expenditures	12	197,630	330,476	91,471	39,896	0	659,473	269,769	929,242
Continuing Appropriation	13				0		0	0	0
Ending Fund Balance	14	-290,578	805,460	5,478	-355,889	0	164,471	659,093	823,564

\* 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	14,500					325	14,500	14,000	13,016
Jail	2						327	0	0	0
Emergency Management	3						328	0	0	0
Flood Control	4						329	0	0	0
Fire Department	5	54,670					330	54,670	44,745	64,774
Ambulance	6	62,269					331	62,269	48,093	48,554
Building Inspections	7						332	0	0	0
Miscellaneous Protective Services	8						333	0	0	151
Animal Control	9	1,000					349	1,000	1,000	1,650
Other Public Safety	10	120					334	120	120	1,323
TOTAL (lines 1 - 10)	11	132,559	0		0			132,559	107,958	129,468
<b>Public Works</b>										
Roads, Bridges, & Sidewalks	12	300	51,474				353	51,774	37,272	54,133
Parking - Meter and Off-Street	13						356	0	0	0
Street Lighting	14		15,000				324	15,000	15,000	14,804
Traffic Control and Safety	15		1,000				326	1,000	1,500	5,353
Snow Removal	16		2,500				354	2,500	2,500	4,637
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	0
TOTAL (lines 12 - 21)	22	300	69,974		0			70,274	56,272	78,927
<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 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	459						344 459	459	459
Museum, Band and Theater 32							345 0	0	0
Parks 33	17,455						346 17,455	16,903	19,874
Recreation 34							587 0	0	0
Cemetery 35	8,884						366 8,884	8,165	10,564
Community Center, Zoo, & Marina 36							347 0	0	0
Other Culture and Recreation 37							348 0	0	0
TOTAL (lines 31 - 37) 38	26,798	0			0		26,798	25,527	30,897
<b>Community and Economic Development</b>									
Community Beautification 39							367 0	0	0
Economic Development 40		253,502					368 253,502	178,493	0
Housing and Urban Renewal 41		2,000					369 2,000	99,500	205,902
Planning & Zoning 42							379 0	0	0
Other Com & Econ Development 43							370 0	0	0
TOTAL (lines 39 - 43) 44	0	255,502			0		255,502	277,993	205,902
<b>General Government</b>									
Mayor, Council, & City Manager 45	6,086						375 6,086	5,924	5,816
Clerk, Treasurer, & Finance Adm. 46	27,887						376 27,887	32,490	43,007
Elections 47	1,000						377 1,000	0	0
Legal Services & City Attorney 48	3,000						378 3,000	3,000	4,930
City Hall & General Buildings 49							380 0	0	7,714
Tort Liability 50		0					382 0	5,000	8,744
Other General Government 51		5,000					381 5,000	5,000	14,058
TOTAL (lines 45 - 51) 52	37,973	5,000			0		42,973	51,414	84,269
<b>Debt Service</b> 53			91,471					91,471	72,048
<b>Capital Projects</b> 54				39,896				39,896	812,650
<b>TOTAL Government Activities Expenditures</b> (lines 11+22+30+38+44+52+53+54) 55	197,630	330,476	91,471	39,896	0		659,473		
<b>BUSINESS TYPE ACTIVITIES</b>									
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>									
Water Utility 56						101,029	360 101,029	98,004	104,008
Sewer Utility 57						111,122	357 111,122	99,737	53,725
Electric Utility 58							361 0	0	0
Gas Utility 59							362 0	0	0
Airport 60							365 0	0	0
Landfill/Garbage 61						57,618	383 57,618	54,644	66,197
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	37,001
Enterprise CAPITAL PROJECTS 68							448 0	0	0
<b>TOTAL Business Type Expenditures (lines 56 - 68)</b> 69						269,769	269,769	252,385	260,931
<b>TOTAL GOV &amp; BUS TYPE EXP. (lines 55+69)</b> 70	197,630	330,476	91,471	39,896	0	269,769	929,242	252,385	260,931
Transfers Out 71								0	83,583
<b>Total Expenditures &amp; Other Financing Uses (lines 71 +72)</b> 72	197,630	330,476	91,471	39,896	0	269,769	929,242	1,656,247	2,682,528
Continuing Appropriation 73					0			0	0
<b>Ending Fund Balance June 30</b> 74	-290,578	805,460	5,478	-355,889	0	659,093	823,564	818,981	521,896

\* 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.

**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	46,978	4,636	88,818	0		140,432	144,273	112,198
Less: Uncollected Property Taxes - Levy Year	2						0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	46,978	4,636	88,818	0		140,432	144,273	112,198
Delinquent Property Taxes	4						0	0	0
TIF Revenues	5		262,297				262,297	475,651	237,576
Other City Taxes:									
Utility Tax Replacement Excise Taxes	6	3,664	364	2,653	0		472 6,681	6,986	0
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		75,144				395 75,144	73,865	83,583
Subtotal - Other City Taxes (lines 6 thru 11)	12	3,664	75,508	2,653	0		81,825	80,851	83,583
Licenses & Permits	13	1,950					1,950	2,450	1,852
Use of Money & Property	14	700		26,050			26,750	900	5,695
Intergovernmental:									
Federal Grants & Reimbursements	15						399 0	0	0
State Shared Revenues	16		56,379				400 56,379	55,978	55,929
Other State Grants & Reimbursements	17	900					401 900	317,500	483,667
Local Grants & Reimbursements	18	23,008		29,000			402 52,008	46,499	429,384
Subtotal - Intergovernmental (lines 15 thru 18)	19	23,908	56,379	0	29,000	0	109,287	419,977	968,980
Charges for Fees & Service:									
Water Utility	20					110,134	404 110,134	98,380	92,535
Sewer Utility	21					112,450	405 112,450	101,250	96,042
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					62,700	410 62,700	62,700	55,045
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	22,600					413 22,600	10,000	22,688
Subtotal - Charges for Service (lines 20 thru 32)	33	22,600	0	0	0	285,284	307,884	272,330	266,310
Special Assessments	34						0	0	0
Miscellaneous	35	2,600		800			3,400	6,900	85,295
Other Financing Sources:									
Operating Transfers In	36						0	0	83,583
Proceeds of Debt	37						0	550,000	1,187,901
Proceeds of Capital Asset Sales	38						0	0	0
Subtotal-Other Financing Sources (lines 36 thru 38)	39	0	0	0	0	0	0	550,000	1,271,484
<b>Total Revenues except for beginning fund balance (lines 3, 4, 5, 12, 13, 14, 19, 33, 34, 35, &amp; 39)</b>	40	102,400	398,820	91,471	55,850	0	285,284	933,825	1,953,332
Beginning Fund Balance July 1	41	-195,348	737,116	5,478	-371,843	0	643,578	818,981	521,896
<b>TOTAL REVENUES &amp; BEGIN BALANCE (lines 40+41)</b>	42	-92,948	1,135,936	96,949	-315,993	0	928,862	1,752,806	2,475,228
							424		3,204,424

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	46,978	106	4,636	134	88,818	161	0					234	140,432	264	144,273	294	112,198	
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	46,978	108	4,636	136	88,818	163	0					236	140,432	266	144,273	296	112,198	
Delinquent Property Taxes	80	0	109	0	137	0	164	0					237	0	267	0	297	0	
TIF Revenues			110	262,297									238	262,297	268	475,651	298	237,576	
Other City Taxes	81	3,664	111	75,508	138	2,653	165	0					239	81,825	269	80,851	299	83,583	
Licenses & Permits	82	1,950	112	0							212	0	240	1,950	270	2,450	300	1,852	
Use of Money and Property	83	700	113	0	139	0	166	26,050	194	0	213	0	241	26,750	271	900	301	5,695	
Intergovernmental	84	23,908	114	56,379	140	0	167	29,000			426	0	242	109,287	272	419,977	302	968,980	
Charges for Fees & Service	85	22,600	115	0	141	0	168	0	195	0	214	285,284	243	307,884	273	272,330	303	266,310	
Special Assessments	86	0	116	0	142	0	169	0			427	0	244	0	274	0	304	0	
Miscellaneous	87	2,600	117	0	143	0	170	800	196	0	215	0	245	3,400	275	6,900	305	85,295	
Sub-Total Revenues	88	102,400	118	398,820	144	91,471	171	55,850	197	0	216	285,284	246	933,825	276	1,403,332	306	1,761,489	
<b>Other Financing Sources:</b>																			
Transfers In	89	0	119	0	145	0	172	0	198	0	217	0	247	0	277	0	307	83,583	
Proceeds of Debt	90	0	459	0	146	0	173	0			218	0	248	0	278	550,000	308	1,187,901	
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	102,400	120	398,820	148	91,471	175	55,850	200	0	220	285,284	250	933,825	280	1,953,332	310	3,032,973	
<b>Expenditures &amp; Other Financing Uses</b>																			
Public Safety	600	132,559	609	0					623	0			335	132,559	632	107,958	642	129,468	
Public Works	601	300	610	69,974					624	0			336	70,274	633	56,272	643	78,927	
Health and Social Services	602	0	611	0					625	0			352	0	634	0	644	0	
Culture and Recreation	603	26,798	612	0					626	0			371	26,798	635	25,527	645	30,897	
Community and Economic Development	604	0	613	255,502					627	0			372	255,502	636	277,993	646	205,902	
General Government	605	37,973	614	5,000					628	0			373	42,973	637	51,414	647	84,269	
Debt Service	606	0	615	0	618	91,471			629	0			440	91,471	638	72,048	648	57,224	
Capital Projects	607	0	616	0			621	39,896	630	0			441	39,896	639	812,650	649	1,751,327	
<b>Total Government Activities Expenditures</b>	608	197,630	617	330,476	619	91,471	622	39,896	631	0			442	659,473	640	1,403,862	650	0	
Business Type Proprietary: Enterprise & ISF											269,769	374	269,769	641	252,385	651	260,931		
<b>Total Gov &amp; Bus Type Expenditures</b>	97	197,630	125	330,476	153	91,471	180	39,896	205	0	225	269,769	255	929,242	285	1,656,247	315	260,931	
Transfers Out	101	0	129	0	156	0	184	0	207	0	229	0	259	0	289	0	319	83,583	
<b>Total ALL Expenditures/Transfers Out</b>	102	197,630	130	330,476	157	91,471	185	39,896	208	0	230	269,769	260	929,242	290	252,385	320	344,514	
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	103	-95,230	131	68,344	158	0	186	15,954	209	0	231	15,515	261	4,583	291	1,700,947	321	2,688,459	
Continuing Appropriation							652	0			653	0	654	0	655	0			
<b>Beginning Fund Balance July 1</b>	104	-195,348	132	737,116	159	5,478	187	-371,843	210	0	232	643,578	262	818,981	292	521,896	322	171,451	
<b>Ending Fund Balance June 30</b>	105	-290,578	133	805,460	160	5,478	188	-355,889	211	0	233	659,093	263	823,564	293	2,222,843	323	2,859,910	

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

City Name: Carson

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)	Water Tower	380,000		25,000	9,415	400	34,815	0	34,815
(2)	TIF/Wilber Subdivision	355,000		35,000	9,453	400	44,853	44,853	0
(3)	Ambulance	140,000		15,000	4,043	400	19,443		19,443
(4)	Fire Truck (Pumper)	150,000		15,000	4,710	0	19,710	19,710	0
(5)	Tibbles Subdivision Water/Sewer Extension	165,000		15,000	5,700	400	21,100		21,100
(6)	Community Center	375,000		70,000	17,825	0	87,825	87,825	0
(7)	Lewis/Lariviere Subdivision Ph. 1 Street Paving/Storm Sewer	135,000		10,000	5,713	400	16,113	0	16,113
(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>			185,000	56,859	2,000	243,859	152,388	91,471

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

Fiscal Year  
 2008

City Name: Carson

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	91,471

## NOTICE OF PUBLIC HEARING BUDGET ESTIMATE

City of Carson, Iowa

The City Council will conduct a public hearing on the proposed Budget at the Carson Community Center

on 03/05/07 at 7:30 P.M.  
(Date) xx/xx/xx (hour)

The Budget Estimate Summary of proposed receipts and expenditures is shown below.  
Copies of the the detailed proposed Budget may be obtained or viewed at the offices of the Mayor,  
City Clerk, and at the Library.

The estimated Total tax levy rate per \$1000 valuation on regular property . . . . . \$ 14.76941

The estimated tax levy rate per \$1000 valuation on Agricultural land is . . . . . \$ 3.00375

At the public hearing, any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget.

(712) 484-3636  
phone number

Brianne Duede  
City Clerk/Finance Officer's NAME

		Budget FY 2008	Re-estimated FY 2007	Actual FY 2006
		(a)	(b)	(c)
<b>Revenues &amp; Other Financing Sources</b>				
Taxes Levied on Property	1	140,432	144,273	112,198
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
<b>Net Current Property Taxes</b>	<b>3</b>	<b>140,432</b>	<b>144,273</b>	<b>112,198</b>
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	262,297	475,651	237,576
Other City Taxes	6	81,825	80,851	83,583
Licenses & Permits	7	1,950	2,450	1,852
Use of Money and Property	8	26,750	900	5,695
Intergovernmental	9	109,287	419,977	968,980
Charges for Fees & Service	10	307,884	272,330	266,310
Special Assessments	11	0	0	0
Miscellaneous	12	3,400	6,900	85,295
Other Financing Sources	13	0	550,000	1,271,484
<b>Total Revenues and Other Sources</b>	<b>14</b>	<b>933,825</b>	<b>1,953,332</b>	<b>3,032,973</b>
<b>Expenditures &amp; Other Financing Uses</b>				
Public Safety	15	132,559	107,958	129,468
Public Works	16	70,274	56,272	78,927
Health and Social Services	17	0	0	0
Culture and Recreation	18	26,798	25,527	30,897
Community and Economic Development	19	255,502	277,993	205,902
General Government	20	42,973	51,414	84,269
Debt Service	21	91,471	72,048	57,224
Capital Projects	22	39,896	812,650	1,751,327
<b>Total Government Activities Expenditures</b>	<b>23</b>	<b>659,473</b>	<b>1,403,862</b>	<b>0</b>
Business Type / Enterprises	24	269,769	252,385	260,931
<b>Total ALL Expenditures</b>	<b>25</b>	<b>929,242</b>	<b>1,656,247</b>	<b>260,931</b>
Transfers Out	26	0	0	83,583
<b>Total ALL Expenditures/Transfers Out</b>	<b>27</b>	<b>929,242</b>	<b>252,385</b>	<b>344,514</b>
<b>Excess Revenues &amp; Other Sources Over (Under) Expenditures/Transfers Out</b>	<b>28</b>	<b>4,583</b>	<b>1,700,947</b>	<b>2,688,459</b>
<b>Continuing Appropriation</b>	<b>29</b>	<b>0</b>	<b>0</b>	
Beginning Fund Balance July 1	30	818,981	521,896	171,451
<b>Ending Fund Balance June 30</b>	<b>31</b>	<b>823,564</b>	<b>2,222,843</b>	<b>2,859,910</b>