

54-504

Adoption of Budget and Certification of City Taxes

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

The City of: Hayesville County Name: KEOKUK Date Budget Adopted: 03/05/06
(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 64	
		With Gas & Electric		Without Gas & Electric			
		Regular	2a	675,501	2b		640,488
		DEBT SERVICE	3a		3b		
	Ag Land	4a	180,876				

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	5,472	5,188	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	1,500	1,422	52 2.22057
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	6,972	6,610	
384.1	3.00375	Ag Land		26	543	543	63 3.00375
Total General Fund Tax Levies (25 + 26)				27	7,515	7,153	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)				32	0	0	65 0
Sub Total Special Revenue Levies (28+32)				33	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)				38	0	0	Do Not Add
Total Special Revenue Levies (33+38)				39	0	0	
384.4	Amt Nec	Debt Service Levy	76.10(6)	40	0	0	70 0
384.7	0.67500	Capital Projects (Capital Improv. Reserve)		41		0	71 0
Total Property Taxes (27+39+40+41)				42	7,515	7,153	72 10.32057

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 Hayesville

(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	64,719	3,109				67,828		67,828
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	9,044	3,668				12,712		12,712
Actual Expenditures Except End Bal (pg 12, line 259) *	3	10,129	7,557				17,686		17,686
Ending Fund Balance June 30, 2006 (pg 12, line 261) *	4	63,634	-780	0	0	0	62,854	0	62,854
(2)		General	Spec Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Enterprise	Grand Total
** Re-Estimated FY 2006									
Beginning Fund Balance	5	63,634	-780	0	0	0	62,854	0	62,854
Re-Est Revenues	6	11,236	3,597	0	0	0	14,833	0	14,833
Re-Est Expenditures	7	9,731	2,780	0	0	0	12,511	0	12,511
Continuing Appropriation	8				0		0	0	0
Ending Fund Balance	9	65,139	37	0	0	0	65,176	0	65,176
(3)									
** Budget FY 2007									
Beginning Fund Balance	10	65,139	37	0	0	0	65,176	0	65,176
Revenues	11	12,015	3,600	0	0	0	15,615	0	15,615
Expenditures	12	12,231	3,600	0	0	0	15,831	0	15,831
Continuing Appropriation	13				0		0	0	0
Ending Fund Balance	14	64,923	37	0	0	0	64,960	0	64,960

* 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)
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	2,500					330	2,500	1,000
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	2,500	0		0		2,500	1,000	1,177
Public Works									
Roads, Bridges, & Sidewalks	12		500				353	500	500
Parking - Meter and Off-Street	13						356	0	0
Street Lighting	14		3,100				324	3,100	2,280
Traffic Control and Safety	15						326	0	0
Snow Removal	16						354	0	0
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	1,950					358	1,950	1,940
Other Public Works	21						350	0	0
TOTAL (lines 12 - 21)	22	1,950	3,600		0		5,550	4,720	9,549
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						341	0	0
Community Mental Health	28						342	0	0
Other Health and Social Services	29						343	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)	
Culture and Recreation										
Library Services	31	65					344	65	63	63
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	65	0				65	63	63	
Community and Economic Development										
Community Beautification	39	1,000					367	1,000	1,000	1,231
Economic Development	40						368	0	0	0
Housing and Urban Renewal	41						369	0	0	0
Planning & Zoning	42	16					379	16	16	16
Other Com & Econ Development	43						370	0	0	0
TOTAL (lines 39 - 43)	44	1,016	0				1,016	1,016	1,247	
General Government										
Mayor, Council, & City Manager	45	400					375	400	400	292
Clerk, Treasurer, & Finance Adm.	46	450					376	450	450	400
Elections	47	50					377	50	212	0
Legal Services & City Attorney	48	200					378	200	50	184
City Hall & General Buildings	49	2,000					380	2,000	1,300	1,015
Tort Liability	50	3,400					382	3,400	3,100	3,375
Other General Government	51	200					381	200	200	384
TOTAL (lines 45 - 51)	52	6,700	0				6,700	5,712	5,650	
Debt Service										
Capital Projects										
TOTAL Government Activities Expenditures (lines 11+22+30+38+44+52+53+54)	55	12,231	3,600	0	0	0	15,831	12,511	17,686	
BUSINESS TYPE ACTIVITIES										
Proprietary: Enterprise & Budgeted ISF										
Water Utility	56						360	0	0	0
Sewer Utility	57						357	0	0	0
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					0	0	0	0	
TOTAL GOV & BUS TYPE EXP. (lines 55+69)	70	12,231	3,600	0	0	0	15,831	12,511	17,686	
Transfers Out	71						0	0	0	
Total Expenditures & Other Financing Uses (lines 71 +72)	72	12,231	3,600	0	0	0	15,831	12,511	17,686	
Continuing Appropriation	73						0	0	0	
Ending Fund Balance June 30	74	64,923	37	20	0	0	64,960	65,176	62,854	

* 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 Hayesville

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	7,153	0	0	0			7,153	7,266	5,736
Less: Uncollected Property Taxes - Levy Year 2							0	0	0
Net Current Property Taxes (line 1 minus line 2) 3	7,153	0	0	0			7,153	7,266	5,736
Delinquent Property Taxes 4							0	0	0
TIF Revenues 5							0	0	0
Other City Taxes:									
Utility Tax Replacement Excise Taxes 6	362	0	0	0			472	0	0
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	2,100						395	2,400	0
Subtotal - Other City Taxes (lines 6 thru 11) 12	2,462	0	0	0			2,462	2,400	0
Licenses & Permits 13								0	0
Use of Money & Property 14	300							300	240
Intergovernmental:									
Federal Grants & Reimbursements 15							399	0	0
State Shared Revenues 16		3,600					400	3,597	3,668
Other State Grants & Reimbursements 17							401	0	0
Local Grants & Reimbursements 18							402	0	0
Subtotal - Intergovernmental (lines 15 thru 18) 19	0	3,600	0	0		0	3,600	3,597	3,668
Charges for Fees & Service:									
Water Utility 20							404	0	0
Sewer Utility 21							405	0	0
Electric Utility 22							406	0	0
Gas Utility 23							407	0	0
Parking 24							408	0	0
Airport 25							409	0	0
Landfill/Garbage 26	2,100						410	2,100	2,134
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							413	0	0
Subtotal - Charges for Service (lines 20 thru 32) 33	2,100	0	0	0	0	0	2,100	1,330	2,134
Special Assessments 34								0	0
Miscellaneous 35								0	514
Other Financing Sources:									
Operating Transfers In 36								0	0
Proceeds of Debt 37								0	0
Proceeds of Capital Asset Sales 38								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	12,015	3,600	0	0	0	0	15,615	14,833	12,712
Beginning Fund Balance July 1 41	65,139	37	0	0	0	0	65,176	62,854	67,828
TOTAL REVENUES & BEGIN BALANCE (lines 40+41) 42	77,154	3,637	0	0	0	0	80,791	77,687	80,540

CITY OF Hayesville 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	7,153	106	0	134	0	161	0					234	7,153	264	7,266	294	5,736
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	7,153	108	0	136	0	163	0					236	7,153	266	7,266	296	5,736
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	2,462	111	0	138	0	165	0					239	2,462	269	2,400	299	0
Licenses & Permits	82	0	112	0							212	0	240	0	270	0	300	0
Use of Money and Property	83	300	113	0	139	0	166	0	194	0	213	0	241	300	271	240	301	660
Intergovernmental	84	0	114	3,600	140	0	167	0			426	0	242	3,600	272	3,597	302	3,668
Charges for Fees & Service	85	2,100	115	0	141	0	168	0	195	0	214	0	243	2,100	273	1,330	303	2,134
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	514
Sub-Total Revenues	88	12,015	118	3,600	144	0	171	0	197	0	216	0	246	15,615	276	14,833	306	12,712
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	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
Total Revenues and Other Sources	92	12,015	120	3,600	148	0	175	0	200	0	220	0	250	15,615	280	14,833	310	12,712
Expenditures & Other Financing Uses																		
Public Safety	600	2,500	609	0					623	0			335	2,500	632	1,000	642	1,177
Public Works	601	1,950	610	3,600					624	0			336	5,550	633	4,720	643	9,549
Health and Social Services	602	0	611	0					625	0			352	0	634	0	644	0
Culture and Recreation	603	65	612	0					626	0			371	65	635	63	645	63
Community and Economic Development	604	1,016	613	0					627	0			372	1,016	636	1,016	646	1,247
General Government	605	6,700	614	0					628	0			373	6,700	637	5,712	647	5,650
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	12,231	617	3,600	619	0	622	0	631	0			442	15,831	640	12,511	650	17,686
Business Type Proprietary: Enterprise & ISF											0	374	0	641	0	651	0	
Total Gov & Bus Type Expenditures	97	12,231	125	3,600	153	0	180	0	205	0	225	0	255	15,831	285	12,511	315	17,686
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	12,231	130	3,600	157	0	185	0	208	0	230	0	260	15,831	290	12,511	320	17,686
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	103	-216	131	0	158	0	186	0	209	0	231	0	261	-216	291	2,322	321	-4,974
Continuing Appropriation							652	0			653	0	654	0	655	0		
Beginning Fund Balance July 1	104	65,139	132	37	159	0	187	0	210	0	232	0	262	65,176	292	62,854	322	67,828
Ending Fund Balance June 30	105	64,923	133	37	160	0	188	0	211	0	233	0	263	64,960	293	65,176	323	62,854

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

City Name: Hayesville

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)	No Debt for 2007						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
2007

City Name: Hayesville

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
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(55)							0		0
(56)							0		0
(57)							0		0
(58)							0		0
(59)							0		0
(60)							0		0
				0	0	0	0	0	0

