

93-893

Adoption of Budget and Certification of City Taxes

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

The City of: Humeston County Name: WAYNE Date Budget Adopted: 03/06/06
(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.

	Telephone Number	Signature
County Auditor Date Stamp	January 1, 2005 Property Valuations	
	With Gas & Electric	Without Gas & Electric
Regular	2a <u>7,132,198</u>	2b <u>6,849,490</u>
DEBT SERVICE	3a <u>7,132,198</u>	3b <u>6,849,490</u>
Ag Land	4a <u>30,123</u>	
		Last Official Census

Code Sec.	Dollar Limit	Purpose	#N/A	(A) Request with Utility Replacement		(B) Property Taxes Levied		(C) Rate	
				#N/A					
384.1	#N/A	Regular General levy	###	5	57,771	55,481	43	8.10000	
(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	19,000	18,247	52	2.66398	
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)		25	76,771	73,728			
384.1	3.00375	Ag Land		26	0	0	63	0	
		Total General Fund Tax Levies (25 + 26)		27	76,771	73,728			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	4,580	4,398		0.64216	
	Amt Nec	Other Employee Benefits		31	8,733	8,387		1.22445	
		Total Employee Benefit Levies (29,30,31)		32	13,313	12,785	65	1.86661	
		Sub Total Special Revenue Levies (28+32)		33	13,313	12,785			
		Valuation							
386	As Req	<u>With Gas & Elec</u>	<u>Without Gas & Elec</u>						
		(A)	(B)	34		0	66	0	
		(A)	(B)	35		0	67	0	
		(A)	(B)	36		0	68	0	
		(A)	(B)	35a		0	69	0	
		(A)	(B)	36a		0	565	0	
		(A)	(B)	37		0	566	0	
		Total SSMID (34 thru 37)		38	0	0			Do Not Add
		Total Special Revenue Levies (33+38)		39	13,313	12,785			
384.4	Amt Nec	Debt Service Levy	76.10(6)	40	21,000	20,168	70	2.94439	
384.7	0.67500	Capital Projects (Capital Improv. Reserve)		41		0	71	0	
		Total Property Taxes (27+39+40+41)		42	111,084	106,681	72	15.57498	

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 Humeston

(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	24,470				13,052	37,522	129,164	166,686
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	91,839	69,864	40,381	55,907	1,008	258,999	205,145	464,144
Actual Expenditures Except End Bal (pg 12, line 259) *	3	72,347	65,544	38,196	55,907		231,994	194,192	426,186
Ending Fund Balance June 30, 2006 (pg 12, line 261) *	4	43,962	4,320	2,185	0	14,060	64,527	140,117	204,644
(2)		General	Spec Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Enterprise	Grand Total
** Re-Estimated FY 2006									
Beginning Fund Balance	5	43,962	4,320	2,185	0	14,060	64,527	140,117	204,644
Re-Est Revenues	6	65,345	76,180	20,570	876,000	1,000	1,039,095	1,205,255	2,244,350
Re-Est Expenditures	7	53,596	80,500	22,755	876,000	0	1,032,851	1,148,000	2,180,851
Continuing Appropriation	8				0		0	0	0
Ending Fund Balance	9	55,711	0	0	0	15,060	70,771	197,372	268,143
(3)									
** Budget FY 2007									
Beginning Fund Balance	10	55,711	0	0	0	15,060	70,771	197,372	268,143
Revenues	11	83,171	58,313	21,000	0	1,000	163,484	553,300	716,784
Expenditures	12	81,287	58,313	21,000	0	0	160,600	505,000	665,600
Continuing Appropriation	13				0		0	0	0
Ending Fund Balance	14	57,595	0	0	0	16,060	73,655	245,672	319,327

* 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	5,000	5,000				325	10,000	9,996	9,996
Jail	2						327	0	0	0
Emergency Management	3						328	0	0	0
Flood Control	4						329	0	0	0
Fire Department	5	10,000	1,000				330	11,000	9,500	9,307
Ambulance	6						331	0	0	0
Building Inspections	7						332	0	0	0
Miscellaneous Protective Services	8						333	0	0	0
Animal Control	9						349	0	0	0
Other Public Safety	10						334	0	0	0
TOTAL (lines 1 - 10)	11	15,000	6,000		0			21,000	19,496	19,303
Public Works										
Roads, Bridges, & Sidewalks	12	9,000	45,500				353	54,500	54,000	45,600
Parking - Meter and Off-Street	13						356	0	0	0
Street Lighting	14	8,500					324	8,500	8,500	7,335
Traffic Control and Safety	15						326	0	0	0
Snow Removal	16	1,487	13				354	1,500	1,000	250
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	59,407
TOTAL (lines 12 - 21)	22	18,987	45,513		0			64,500	63,500	112,592
Health and Social Services										
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)	
Culture and Recreation										
Library Services	31	6,500	1,500				344	8,000	7,500	10,707
Museum, Band and Theater	32						345	0	0	117
Parks	33	12,000	2,000				346	14,000	14,000	14,868
Recreation	34						587	0	0	0
Cemetery	35	8,000	1,500				366	9,500	6,000	9,462
Community Center, Zoo, & Marina	36						347	0	0	0
Other Culture and Recreation	37						348	0	0	0
TOTAL (lines 31 - 37)	38	26,500	5,000			0		31,500	27,500	35,154
Community and Economic Development										
Community Beautification	39						367	0	0	0
Economic Development	40	2,100					368	2,100	2,100	2,104
Housing and Urban Renewal	41						369	0	0	1,360
Planning & Zoning	42						379	0	0	0
Other Com & Econ Development	43						370	0	0	0
TOTAL (lines 39 - 43)	44	2,100	0			0		2,100	2,100	3,464
General Government										
Mayor, Council, & City Manager	45	4,000					375	4,000	4,000	3,500
Clerk, Treasurer, & Finance Adm.	46	6,200	1,800				376	8,000	9,000	7,887
Elections	47	1,000					377	1,000	1,000	1,064
Legal Services & City Attorney	48	1,000					378	1,000	1,000	1,000
City Hall & General Buildings	49	4,500					380	4,500	4,500	6,785
Tort Liability	50						382	0	0	0
Other General Government	51	2,000					381	2,000	2,000	3,049
TOTAL (lines 45 - 51)	52	18,700	1,800			0		20,500	21,500	23,285
Debt Service	53							0	0	38,196
Capital Projects	54							0	0	0
TOTAL Government Activities Expenditures <i>(lines 11+22+30+38+44+52+53+54)</i>	55	81,287	58,313	0	0	0		139,600	134,096	231,994
BUSINESS TYPE ACTIVITIES										
Proprietary: Enterprise & Budgeted ISF										
Water Utility	56					90,000	360	90,000	90,000	82,219
Sewer Utility	57					62,000	357	62,000	60,000	57,243
Electric Utility	58						361	0	0	0
Gas Utility	59						362	0	0	0
Airport	60						365	0	0	0
Landfill/Garbage	61					45,000	383	45,000	42,000	35,782
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					86,000	447	86,000	0	0
Enterprise CAPITAL PROJECTS	68					222,000	448	222,000	956,000	0
TOTAL Business Type Expenditures (lines 56 - 68)	69					505,000		505,000	1,148,000	175,244
TOTAL GOV & BUS TYPE EXP. (lines 55+69)	70	81,287	58,313	0	0	0		644,600	1,282,096	407,238
Transfers Out	71			21,000				21,000	898,755	18,948
Total Expenditures & Other Financing Uses (lines 71 +72)	72	81,287	58,313	21,000	0	0		665,600	2,180,851	426,186
Continuing Appropriation	73			0				0	0	0
Ending Fund Balance June 30	74	57,595	0	20	0	16,060		319,327	268,143	204,644

* 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 Humeston

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	73,728	12,785	20,168	0			106,681	106,000	99,210
Less: Uncollected Property Taxes - Levy Year 2							0	0	0
Net Current Property Taxes (line 1 minus line 2) 3	73,728	12,785	20,168	0			106,681	106,000	99,210
Delinquent Property Taxes 4							0	0	0
TIF Revenues 5							0	0	0
Other City Taxes:									
Utility Tax Replacement Excise Taxes 6	3,043	528	832	0			472 4,403	0	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							395 0	0	0
Subtotal - Other City Taxes (lines 6 thru 11) 12	3,043	528	832	0			4,403	0	0
Licenses & Permits 13	700						700	895	895
Use of Money & Property 14	200					300	500	700	943
Intergovernmental:									
Federal Grants & Reimbursements 15							399 0	500,000	2,856
State Shared Revenues 16		45,000					400 45,000	47,000	45,697
Other State Grants & Reimbursements 17							401 0	376,000	55,907
Local Grants & Reimbursements 18							402 0	0	16,687
Subtotal - Intergovernmental (lines 15 thru 18) 19	0	45,000	0	0		0	45,000	923,000	121,147
Charges for Fees & Service:									
Water Utility 20						110,000	404 110,000	101,000	95,189
Sewer Utility 21						70,000	405 70,000	70,000	63,940
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						52,000	410 52,000	49,000	45,326
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	5,500				1,000		413 6,500	9,000	7,842
Subtotal - Charges for Service (lines 20 thru 32) 33	5,500	0	0	0	1,000	232,000	238,500	229,000	212,297
Special Assessments 34							0	0	0
Miscellaneous 35							0	0	7,266
Other Financing Sources:									
Operating Transfers In 36						21,000	21,000	898,755	18,948
Proceeds of Debt 37						300,000	300,000	86,000	0
Proceeds of Capital Asset Sales 38							0	0	3,438
Subtotal-Other Financing Sources (lines 36 thru 38) 39	0	0	0	0	0	321,000	321,000	984,755	22,386
Total Revenues except for beginning fund balance (lines 3, 4, 5, 12, 13, 14, 19, 33, 34, 35, & 39) 40	83,171	58,313	21,000	0	1,000	553,300	716,784	2,244,350	464,144
Beginning Fund Balance July 1 41	55,711	0	0	0	15,060	197,372	268,143	204,644	166,686
TOTAL REVENUES & BEGIN BALANCE (lines 40+41) 42	138,882	58,313	21,000	0	16,060	750,672	984,927	2,448,994	630,830

CITY OF Humeston 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	73,728	106	12,785	134	20,168	161	0					234	106,681	264	106,000	294	99,210
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	73,728	108	12,785	136	20,168	163	0					236	106,681	266	106,000	296	99,210
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	3,043	111	528	138	832	165	0					239	4,403	269	0	299	0
Licenses & Permits	82	700	112	0							212	0	240	700	270	895	300	895
Use of Money and Property	83	200	113	0	139	0	166	0	194	0	213	300	241	500	271	700	301	943
Intergovernmental	84	0	114	45,000	140	0	167	0			426	0	242	45,000	272	923,000	302	121,147
Charges for Fees & Service	85	5,500	115	0	141	0	168	0	195	1,000	214	232,000	243	238,500	273	229,000	303	212,297
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	7,266
Sub-Total Revenues	88	83,171	118	58,313	144	21,000	171	0	197	1,000	216	232,300	246	395,784	276	1,259,595	306	441,758
Other Financing Sources:																		
Transfers In	89	0	119	0	145	0	172	0	198	0	217	21,000	247	21,000	277	898,755	307	18,948
Proceeds of Debt	90	0	459	0	146	0	173	0			218	300,000	248	300,000	278	86,000	308	0
Proceeds of Capitol Asset Sales	91	0		0	147	0	174	0	199	0	219	0	249	0	279	0	309	3,438
Total Revenues and Other Sources	92	83,171	120	58,313	148	21,000	175	0	200	1,000	220	553,300	250	716,784	280	2,244,350	310	464,144
Expenditures & Other Financing Uses																		
Public Safety	600	15,000	609	6,000							623	0	335	21,000	632	19,496	642	19,303
Public Works	601	18,987	610	45,513							624	0	336	64,500	633	63,500	643	112,592
Health and Social Services	602	0	611	0							625	0	352	0	634	0	644	0
Culture and Recreation	603	26,500	612	5,000							626	0	371	31,500	635	27,500	645	35,154
Community and Economic Development	604	2,100	613	0							627	0	372	2,100	636	2,100	646	3,464
General Government	605	18,700	614	1,800							628	0	373	20,500	637	21,500	647	23,285
Debt Service	606	0	615	0	618	0					629	0	440	0	638	0	648	38,196
Capital Projects	607	0	616	0			621	0			630	0	441	0	639	0	649	0
Total Government Activities Expenditures	608	81,287	617	58,313	619	0	622	0	631	0			442	139,600	640	134,096	650	231,994
Business Type Proprietary: Enterprise & ISF											505,000			641	1,148,000	651	175,244	
Total Gov & Bus Type Expenditures	97	81,287	125	58,313	153	0	180	0	205	0	225	505,000	255	644,600	285	1,282,096	315	407,238
Transfers Out	101	0	129	0	156	21,000	184	0	207	0	229	0	259	21,000	289	898,755	319	18,948
Total ALL Expenditures/Transfers Out	102	81,287	130	58,313	157	21,000	185	0	208	0	230	505,000	260	665,600	290	2,180,851	320	426,186
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	103	1,884	131	0	158	0	186	0	209	1,000	231	48,300	261	51,184	291	63,499	321	37,958
Continuing Appropriation							652	0			653	0	654	0	655	0		
Beginning Fund Balance July 1	104	55,711	132	0	159	0	187	0	210	15,060	232	197,372	262	268,143	292	204,644	322	166,686
Ending Fund Balance June 30	105	57,595	133	0	160	0	188	0	211	16,060	233	245,672	263	319,327	293	268,143	323	204,644

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

City Name: Humeston

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)	Water bonds	500,000	June-06	15,000	22,500	250	37,750	16,750	21,000
(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				15,000	22,500	250	37,750	16,750	21,000

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

Fiscal Year
2007

City Name: Humeston

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	21,000

