

# 83-792

## Adoption of Budget and Certification of City Taxes

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

The City of: KIRKMAN County Name: SHELBY 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 <b>76</b>	
		With Gas & Electric		Without Gas & Electric			
		Regular	2a	682,147	2b		653,311
		<b>DEBT SERVICE</b>	3a	682,147	3b		653,311
Ag Land	4a	65,262					

				(A)		(B)		(C)	
Code Sec.	Dollar Limit	Purpose	#N/A	Request with Utility Replacement	Property Taxes Levied	Rate			
384.1	#N/A	Regular General levy	###	5,525	5,292		43	8.10000	
<b>Non-Voted Other Permissible Levies</b>									
12(8)	0.67500	Contract for use of Bridge		0	0		44	0	
12(10)	0.95000	Opr & Maint publicly owned Transit		0	0		45	0	
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center		0	0		46	0	
12(12)	0.13500	Opr & Maint of City owned Civic Center		0	0		47	0	
12(13)	0.06750	Planning a Sanitary Disposal Project		0	0		48	0	
12(14)	0.27000	Aviation Authority (under sec.330A.15)		0	0		49	0	
12(15)	Amt Nec	Joint city-county building lease		0	0		50	0	
12(16)	0.06750	Levee Impr. fund in special charter city		0	0		51	0	
12(18)	Amt Nec	Liability, property & self insurance costs		2,070	1,982		52	3.03454	
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.		0	0		465	0	
<b>Voted Other Permissible Levies</b>									
12(1)	0.13500	Instrumental/Vocal Music Groups		0	0		53	0	
12(2)	0.81000	Memorial Building		0	0		54	0	
12(3)	0.13500	Symphony Orchestra		0	0		55	0	
12(4)	0.27000	Cultural & Scientific Facilities		0	0		56	0	
12(5)	As Voted	County Bridge		0	0		57	0	
12(6)	1.35000	Missi or Missouri River Bridge Const.		0	0		58	0	
12(9)	0.03375	Aid to a Transit Company		0	0		59	0	
12(17)	0.20500	Maintain Institution received by gift/devise		0	0		60	0	
12(19)	1.00000	City Emergency Medical District		0	0		466	0	
12(21)	0.27000	Support Public Library		0	0		61	0	
28E.22	1.50000	Unified Law Enforcement		0	0		62	0	
<b>Total General Fund Regular Levies (5 thru 24)</b>				7,595	7,274				
384.1	3.00375	Ag Land		196	196		63	3.00375	
<b>Total General Fund Tax Levies (25 + 26)</b>				7,791	7,470				Do Not Add
<b>Special Revenue Levies</b>									
384.8	0.27000	Emergency (if general fund at levy limit)		184	176		64	0.27000	
384.6	Amt Nec	Police & Fire Retirement		0	0			0	
	Amt Nec	FICA & IPERS (if general fund at levy limit)		227	217			0.33277	
	Amt Nec	Other Employee Benefits		360	345			0.52775	
<b>Total Employee Benefit Levies (29,30,31)</b>				587	562		65	0.86052	
<b>Sub Total Special Revenue Levies (28+32)</b>				771	738				
<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>				0	0				Do Not Add
<b>Total Special Revenue Levies (33+38)</b>				771	738				
384.4	Amt Nec	Debt Service Levy	76.10(6)	40	0	40	70	0	
384.7	0.67500	Capital Projects (Capital Improv. Reserve)		41	0	41	71	0	
<b>Total Property Taxes (27+39+40+41)</b>				8,562	8,208		72	12.26506	

**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 **KIRKMAN**

(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	10,657	10,297				20,954		20,954
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	19,531	4,108				23,639		23,639
Actual Expenditures Except End Bal (pg 12, line 259) *	3	17,971	15,575				33,546		33,546
Ending Fund Balance June 30, 2006 (pg 12, line 261) *	4	12,217	-1,170	0	0	0	11,047	0	11,047
(2)		General	Spec Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Enterprise	Grand Total
** Re-Estimated FY 2006									
Beginning Fund Balance	5	12,217	-1,170	0	0	0	11,047	0	11,047
Re-Est Revenues	6	19,531	4,108	0	0	0	23,639	0	23,639
Re-Est Expenditures	7	17,971	1,500	0	0	0	19,471	0	19,471
Continuing Appropriation	8				0		0	0	0
Ending Fund Balance	9	13,777	1,438	0	0	0	15,215	0	15,215
(3)									
** Budget FY 2007									
Beginning Fund Balance	10	13,777	1,438	0	0	0	15,215	0	15,215
Revenues	11	17,277	4,271	0	0	0	21,548	0	21,548
Expenditures	12	17,654	1,500	0	0	0	19,154	0	19,154
Continuing Appropriation	13				0		0	0	0
Ending Fund Balance	14	13,400	4,209	0	0	0	17,609	0	17,609

\* 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	760					325	760	794	794
Jail	2						327	0	0	0
Emergency Management	3						328	0	0	0
Flood Control	4						329	0	0	0
Fire Department	5	732					330	732	716	716
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	1,492	0		0		1,492	1,510	1,510	
<b>Public Works</b>										
Roads, Bridges, & Sidewalks	12		1,500				353	1,500	1,500	15,575
Parking - Meter and Off-Street	13						356	0	0	0
Street Lighting	14	2,160					324	2,160	2,154	2,154
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	4,646					358	4,646	5,132	5,132
Other Public Works	21						350	0	0	0
TOTAL (lines 12 - 21)	22	6,806	1,500		0		8,306	8,786	22,861	
<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 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	36					344	36	36	36
Museum, Band and Theater	32						345	0	0	0
Parks	33	500					346	500	484	484
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	536	0				536	520	520	
<b>Community and Economic Development</b>										
Community Beautification	39						367	0	0	0
Economic Development	40						368	0	0	0
Housing and Urban Renewal	41						369	0	0	0
Planning & Zoning	42						379	0	0	0
Other Com & Econ Development	43						370	0	0	0
TOTAL (lines 39 - 43)	44	0	0				0	0	0	0
<b>General Government</b>										
Mayor, Council, & City Manager	45	600					375	600	600	600
Clerk, Treasurer, & Finance Adm.	46	2,520					376	2,520	2,520	2,520
Elections	47						377	0	0	0
Legal Services & City Attorney	48	200					378	200	0	0
City Hall & General Buildings	49	3,500					380	3,500	3,521	3,521
Tort Liability	50						382	0	0	0
Other General Government	51	2,000					381	2,000	2,014	2,014
TOTAL (lines 45 - 51)	52	8,820	0				8,820	8,655	8,655	
<b>Debt Service</b>										
<b>Capital Projects</b>										
TOTAL Government Activities Expenditures (lines 11+22+30+38+44+52+53+54)	55	17,654	1,500	0	0	0	19,154	19,471	33,546	
<b>BUSINESS TYPE ACTIVITIES</b>										
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>										
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	0
TOTAL GOV & BUS TYPE EXP. (lines 55+69)	70	17,654	1,500	0	0	0	19,154	19,471	33,546	
Transfers Out	71						0	0	0	0
Total Expenditures & Other Financing Uses (lines 71 +72)	72	17,654	1,500	0	0	0	19,154	19,471	33,546	
Continuing Appropriation	73						0	0	0	0
Ending Fund Balance June 30	74	13,400	4,209	20	0	0	17,609	15,215	11,047	

\* 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 KIRKMAN

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	7,470	738	0	0			8,208	9,439	9,439
Less: Uncollected Property Taxes - Levy Year 2							0	0	0
Net Current Property Taxes (line 1 minus line 2) 3	7,470	738	0	0			8,208	9,439	9,439
Delinquent Property Taxes 4							0	0	0
TIF Revenues 5							0	0	0
Other City Taxes:									
Utility Tax Replacement Excise Taxes 6	321	33	0	0			472 354	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	4,044						395 4,044	4,655	4,655
Subtotal - Other City Taxes (lines 6 thru 11) 12	4,365	33	0	0			4,398	4,655	4,655
Licenses & Permits 13							0	75	75
Use of Money & Property 14							0	0	0
Intergovernmental:									
Federal Grants & Reimbursements 15							399 0	0	0
State Shared Revenues 16	390	3,500					400 3,890	3,866	3,866
Other State Grants & Reimbursements 17							401 0	0	0
Local Grants & Reimbursements 18							402 0	0	0
Subtotal - Intergovernmental (lines 15 thru 18) 19	390	3,500	0	0		0	3,890	3,866	3,866
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	4,646						410 4,646	4,294	4,294
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	336						413 336	333	333
Subtotal - Charges for Service (lines 20 thru 32) 33	4,982	0	0	0	0	0	4,982	4,627	4,627
Special Assessments 34							0	0	0
Miscellaneous 35	70						70	977	977
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
<b>Total Revenues except for beginning fund balance (lines 3, 4, 5, 12, 13, 14, 19, 33, 34, 35, &amp; 39) 40</b>	<b>17,277</b>	<b>4,271</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>21,548</b>	<b>23,639</b>	<b>23,639</b>
Beginning Fund Balance July 1 41	13,777	1,438	0	0	0	0	15,215	11,047	20,954
<b>TOTAL REVENUES &amp; BEGIN BALANCE (lines 40+41) 42</b>	<b>31,054</b>	<b>5,709</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>36,763</b>	<b>34,686</b>	<b>44,593</b>

**CITY OF KIRKMAN 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)	
<b>Revenues &amp; Other Financing Sources</b>																		
Taxes Levied on Property	77	7,470	106	738	134	0	161	0					234	8,208	264	9,439	294	9,439
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	7,470	108	738	136	0	163	0					236	8,208	266	9,439	296	9,439
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	4,365	111	33	138	0	165	0					239	4,398	269	4,655	299	4,655
Licenses & Permits	82	0	112	0							212	0	240	0	270	75	300	75
Use of Money and Property	83	0	113	0	139	0	166	0	194	0	213	0	241	0	271	0	301	0
Intergovernmental	84	390	114	3,500	140	0	167	0			426	0	242	3,890	272	3,866	302	3,866
Charges for Fees & Service	85	4,982	115	0	141	0	168	0	195	0	214	0	243	4,982	273	4,627	303	4,627
Special Assessments	86	0	116	0	142	0	169	0			427	0	244	0	274	0	304	0
Miscellaneous	87	70	117	0	143	0	170	0	196	0	215	0	245	70	275	977	305	977
Sub-Total Revenues	88	17,277	118	4,271	144	0	171	0	197	0	216	0	246	21,548	276	23,639	306	23,639
<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	0	308	0
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	17,277	120	4,271	148	0	175	0	200	0	220	0	250	21,548	280	23,639	310	23,639
<b>Expenditures &amp; Other Financing Uses</b>																		
Public Safety	600	1,492	609	0							623	0	335	1,492	632	1,510	642	1,510
Public Works	601	6,806	610	1,500							624	0	336	8,306	633	8,786	643	22,861
Health and Social Services	602	0	611	0							625	0	352	0	634	0	644	0
Culture and Recreation	603	536	612	0							626	0	371	536	635	520	645	520
Community and Economic Development	604	0	613	0							627	0	372	0	636	0	646	0
General Government	605	8,820	614	0							628	0	373	8,820	637	8,655	647	8,655
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
<b>Total Government Activities Expenditures</b>	608	17,654	617	1,500	619	0	622	0	631	0			442	19,154	640	19,471	650	33,546
Business Type Proprietary: Enterprise & ISF												0	374	0	641	0	651	0
<b>Total Gov &amp; Bus Type Expenditures</b>	97	17,654	125	1,500	153	0	180	0	205	0	225	0	255	19,154	285	19,471	315	33,546
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	17,654	130	1,500	157	0	185	0	208	0	230	0	260	19,154	290	19,471	320	33,546
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	103	-377	131	2,771	158	0	186	0	209	0	231	0	261	2,394	291	4,168	321	-9,907
Continuing Appropriation							652	0			653	0	654	0	655	0		
<b>Beginning Fund Balance July 1</b>	104	13,777	132	1,438	159	0	187	0	210	0	232	0	262	15,215	292	11,047	322	20,954
<b>Ending Fund Balance June 30</b>	105	13,400	133	4,209	160	0	188	0	211	0	233	0	263	17,609	293	15,215	323	11,047

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

City Name: **KIRKMAN**

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)						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
<b>TOTALS</b>			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: **KIRKMAN**

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
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(54)							0		0
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(56)							0		0
(57)							0		0
(58)							0		0
(59)							0		0
(60)							0		0
				0	0	0	0	0	0

