

94-908

Adoption of Budget and Certification of City Taxes

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

The City of: Moorland County Name: WEBSTER Date Budget Adopted: 03/21/06
(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	Last Official Census
Regular	2a <u>3,346,303</u>	2b <u>3,144,332</u>	<u>197</u>
DEBT SERVICE	3a <u>3,346,303</u>	3b <u>3,144,332</u>	
Ag Land	4a <u>540,780</u>		

				(A)		(B)		(C)		
Code	Dollar	Purpose	#N/A	Request with	Property Taxes	Levied	Rate			
Sec.	Limit		#N/A	Utility Replacement						
384.1	#N/A	Regular General levy	###	5	27,105	25,469	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	0	0	52	0		
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	27,105	25,469				
384.1	3.00375	Ag Land		26	1,624	1,624	63	3.00375		
Total General Fund Tax Levies (25 + 26)				27	28,729	27,093		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	28,729	27,093	72	8.10000		

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 Moorland

(1)		General	Spec Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Tot
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
*Annual Report FY 2005									
Beginning Fund Balance July 1, 2005 (pg 5, line 134) *	1	4,639	4,421		6,101		15,161	4,832	19,993
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	30,439	16,564		8,659		55,662	28,142	83,804
Actual Expenditures Except End Bal (pg 12, line 259) *	3	32,375	18,026		11,087		61,488	30,337	91,825
Ending Fund Balance June 30, 2006 (pg 12, line 261) *	4	2,703	2,959	0	3,673	0	9,335	2,637	11,972
(2)		General	Spec Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Enterprise	Grand Total
** Re-Estimated FY 2006									
Beginning Fund Balance	5	2,703	2,959	0	3,673	0	9,335	2,637	11,972
Re-Est Revenues	6	34,659	14,249	0	8,500	0	57,408	204,333	261,741
Re-Est Expenditures	7	30,775	14,850	0	8,000	0	53,625	202,500	256,125
Continuing Appropriation	8				0		0	0	0
Ending Fund Balance	9	6,587	2,358	0	4,173	0	13,118	4,470	17,588
(3)									
** Budget FY 2007									
Beginning Fund Balance	10	6,587	2,358	0	4,173	0	13,118	4,470	17,588
Revenues	11	31,291	14,309	0	8,000	0	53,600	23,833	77,433
Expenditures	12	25,625	15,200	0	8,500	0	49,325	24,500	73,825
Continuing Appropriation	13				0		0	0	0
Ending Fund Balance	14	12,253	1,467	0	3,673	0	17,393	3,803	21,196

* 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	4,500					325	4,500	4,500	5,191
Jail	2						327	0	0	0
Emergency Management	3						328	0	1,000	1,667
Flood Control	4						329	0	1,500	1,881
Fire Department	5	2,000					330	2,000	1,900	1,317
Ambulance	6						331	0	0	0
Building Inspections	7						332	0	0	0
Miscellaneous Protective Services	8						333	0	2,000	2,000
Animal Control	9	100					349	100	0	0
Other Public Safety	10						334	0	0	0
TOTAL (lines 1 - 10)	11	6,600	0		0			6,600	10,900	12,056
Public Works										
Roads, Bridges, & Sidewalks	12		9,000				353	9,000	10,200	9,742
Parking - Meter and Off-Street	13						356	0	0	0
Street Lighting	14		4,000				324	4,000	3,200	3,163
Traffic Control and Safety	15		200				326	200	150	60
Snow Removal	16		2,000				354	2,000	2,000	1,180
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	600					358	600	600	645
Other Public Works	21						350	0	0	0
TOTAL (lines 12 - 21)	22	600	15,200		0			15,800	16,150	14,790
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	2,000					341	2,000	2,000	1,270
Community Mental Health	28						342	0	0	0
Other Health and Social Services	29						343	0	0	0
TOTAL (lines 23 - 29)	30	2,000	0		0			2,000	2,000	1,270

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	225					344	225	225	222
Museum, Band and Theater	32						345	0	0	0
Parks	33	2,000					346	2,000	2,000	1,610
Recreation	34						587	0	1,000	992
Cemetery	35						366	0	0	0
Community Center, Zoo, & Marina	36	2,000					347	2,000	2,500	0
Other Culture and Recreation	37						348	0	0	0
TOTAL (lines 31 - 37)	38	4,225	0					4,225	5,725	2,824
Community and Economic Development										
Community Beautification	39	2,000					367	2,000	0	0
Economic Development	40						368	0	1,000	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	2,000	0					2,000	1,000	0
General Government										
Mayor, Council, & City Manager	45	3,400					375	3,400	2,400	2,245
Clerk, Treasurer, & Finance Adm.	46	3,200					376	3,200	3,000	3,514
Elections	47						377	0	0	0
Legal Services & City Attorney	48	200					378	200	250	611
City Hall & General Buildings	49	2,000					380	2,000	3,000	3,874
Tort Liability	50	1,400					382	1,400	1,200	2,315
Other General Government	51						381	0	0	402
TOTAL (lines 45 - 51)	52	10,200	0					10,200	9,850	12,961
Debt Service	53							0	0	0
Capital Projects	54			8,500				8,500	8,000	11,087
TOTAL Government Activities Expenditures <i>(lines 11+22+30+38+44+52+53+54)</i>	55	25,625	15,200	0	8,500	0		49,325	53,625	54,988
BUSINESS TYPE ACTIVITIES										
Proprietary: Enterprise & Budgeted ISF										
Water Utility	56					18,000	360	18,000	20,000	23,657
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					6,500	383	6,500	5,500	6,680
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	177,000	0
TOTAL Business Type Expenditures (lines 56 - 68)	69						24,500	24,500	202,500	30,337
TOTAL GOV & BUS TYPE EXP. (lines 55+69)	70	25,625	15,200	0	8,500	0	24,500	73,825	256,125	85,325
Transfers Out	71							0	0	6,500
Total Expenditures & Other Financing Uses (lines 71 +72)	72	25,625	15,200	0	8,500	0	24,500	73,825	256,125	91,825
Continuing Appropriation	73				0			0	0	0
Ending Fund Balance June 30	74	12,253	1,467	0	3,673	0	3,803	21,196	17,588	11,972

* 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 Moorland

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	27,093	0	0	0			27,093	30,045	29,953
Less: Uncollected Property Taxes - Levy Year 2							0	0	0
Net Current Property Taxes (line 1 minus line 2) 3	27,093	0	0	0			27,093	30,045	29,953
Delinquent Property Taxes 4							0	0	0
TIF Revenues 5							0	0	0
Other City Taxes:									
Utility Tax Replacement Excise Taxes 6	1,636	0	0	0			472 1,636	1,624	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				8,000			395 8,000	8,500	8,659
Subtotal - Other City Taxes (lines 6 thru 11) 12	1,636	0	0	8,000			9,636	10,124	8,659
Licenses & Permits 13	150						150	150	486
Use of Money & Property 14							0	0	0
Intergovernmental:									
Federal Grants & Reimbursements 15							399 0	0	0
State Shared Revenues 16	390	14,309					400 14,699	14,639	16,564
Other State Grants & Reimbursements 17							401 0	177,000	0
Local Grants & Reimbursements 18	2,022						833 402	3,033	833
Subtotal - Intergovernmental (lines 15 thru 18) 19	2,412	14,309	0	0			833 17,554	194,672	17,397
Charges for Fees & Service:									
Water Utility 20						18,000	404 18,000	20,000	16,129
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						5,000	410 5,000	6,500	4,680
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							413 0	0	0
Subtotal - Charges for Service (lines 20 thru 32) 33	0	0	0	0	0	23,000	23,000	26,500	20,809
Special Assessments 34							0	0	0
Miscellaneous 35							0	250	0
Other Financing Sources:									
Operating Transfers In 36							0	0	6,500
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	6,500
Total Revenues except for beginning fund balance (lines 3, 4, 5, 12, 13, 14, 19, 33, 34, 35, & 39) 40	31,291	14,309	0	8,000	0	23,833	77,433	261,741	83,804
Beginning Fund Balance July 1 41	6,587	2,358	0	4,173	0	4,470	17,588	11,972	19,993
TOTAL REVENUES & BEGIN BALANCE (lines 40+41) 42	37,878	16,667	0	12,173	0	28,303	95,021	273,713	103,797

CITY OF Moorland 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	27,093	106	0	134	0	161	0					234	27,093	264	30,045	294	29,953
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	27,093	108	0	136	0	163	0					236	27,093	266	30,045	296	29,953
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	1,636	111	0	138	0	165	8,000					239	9,636	269	10,124	299	8,659
Licenses & Permits	82	150	112	0							212	0	240	150	270	150	300	486
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	2,412	114	14,309	140	0	167	0			426	833	242	17,554	272	194,672	302	17,397
Charges for Fees & Service	85	0	115	0	141	0	168	0	195	0	214	23,000	243	23,000	273	26,500	303	20,809
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	250	305	0
Sub-Total Revenues	88	31,291	118	14,309	144	0	171	8,000	197	0	216	23,833	246	77,433	276	261,741	306	77,304
Other Financing Sources:																		
Transfers In	89	0	119	0	145	0	172	0	198	0	217	0	247	0	277	0	307	6,500
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
Total Revenues and Other Sources	92	31,291	120	14,309	148	0	175	8,000	200	0	220	23,833	250	77,433	280	261,741	310	83,804
Expenditures & Other Financing Uses																		
Public Safety	600	6,600	609	0							623	0	335	6,600	632	10,900	642	12,056
Public Works	601	600	610	15,200							624	0	336	15,800	633	16,150	643	14,790
Health and Social Services	602	2,000	611	0							625	0	352	2,000	634	2,000	644	1,270
Culture and Recreation	603	4,225	612	0							626	0	371	4,225	635	5,725	645	2,824
Community and Economic Development	604	2,000	613	0							627	0	372	2,000	636	1,000	646	0
General Government	605	10,200	614	0							628	0	373	10,200	637	9,850	647	12,961
Debt Service	606	0	615	0	618	0					629	0	440	0	638	0	648	0
Capital Projects	607	0	616	0			621	8,500			630	0	441	8,500	639	8,000	649	11,087
Total Government Activities Expenditures	608	25,625	617	15,200	619	0	622	8,500	631	0			442	49,325	640	53,625	650	54,988
Business Type Proprietary: Enterprise & ISF											24,500	374	24,500	641	202,500	651	30,337	
Total Gov & Bus Type Expenditures	97	25,625	125	15,200	153	0	180	8,500	205	0	225	24,500	255	73,825	285	256,125	315	85,325
Transfers Out	101	0	129	0	156	0	184	0	207	0	229	0	259	0	289	0	319	6,500
Total ALL Expenditures/Transfers Out	102	25,625	130	15,200	157	0	185	8,500	208	0	230	24,500	260	73,825	290	256,125	320	91,825
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	103	5,666	131	-891	158	0	186	-500	209	0	231	-667	261	3,608	291	5,616	321	-8,021
Continuing Appropriation							652	0			653	0	654	0	655	0		
Beginning Fund Balance July 1	104	6,587	132	2,358	159	0	187	4,173	210	0	232	4,470	262	17,588	292	11,972	322	19,993
Ending Fund Balance June 30	105	12,253	133	1,467	160	0	188	3,673	211	0	233	3,803	263	21,196	293	17,588	323	11,972

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

City Name: Moorland

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
				TOTALS	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: Moorland

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	0

