

13-113

Adoption of Budget and Certification of City Taxes

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

The City of: Yetter County Name: CALHOUN Date Budget Adopted: 02/20/06
(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					
			Last Official Census			
	Regular	2a	With Gas & Electric 4,109,130	2b	Without Gas & Electric 4,088,087	36
	DEBT SERVICE	3a		3b		
	Ag Land	4a				

				(A)		(B)		(C)	
Code	Dollar		#N/A	Request with	Property Taxes				
Sec.	Limit	Purpose	#N/A	Utility Replacement	Levied			Rate	
384.1	#N/A	Regular General levy	###	5	31,845	31,682	43	7.74982	
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	31,845	31,682			
384.1	3.00375	Ag Land		26	0	0	63	0	
Total General Fund Tax Levies (25 + 26)				27	31,845	31,682		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	31,845	31,682	72	7.74982	

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 Yetter

(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	16,707	1,244				17,951		17,951
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	46,788	3,270				50,058	3,958	54,016
Actual Expenditures Except End Bal (pg 12, line 259) *	3	32,853	1,030				33,883	3,958	37,841
Ending Fund Balance June 30, 2006 (pg 12, line 261) *	4	30,642	3,484	0	0	0	34,126	0	34,126
(2)		General	Spec Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Enterprise	Grand Total
** Re-Estimated FY 2006									
Beginning Fund Balance	5	30,642	3,484	0	0	0	34,126	0	34,126
Re-Est Revenues	6	37,534	2,100	0	0	0	39,634	5,000	44,634
Re-Est Expenditures	7	38,424	5,050	0	0	0	43,474	5,000	48,474
Continuing Appropriation	8				0		0	0	0
Ending Fund Balance	9	29,752	534	0	0	0	30,286	0	30,286
(3)									
** Budget FY 2007									
Beginning Fund Balance	10	29,752	534	0	0	0	30,286	0	30,286
Revenues	11	38,245	2,000	0	0	0	40,245	6,000	46,245
Expenditures	12	38,530	1,550	0	0	0	40,080	6,000	46,080
Continuing Appropriation	13				0		0	0	0
Ending Fund Balance	14	29,467	984	0	0	0	30,451	0	30,451

* 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	200					330	200	200
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	200	0		0		200	200	200
Public Works									
Roads, Bridges, & Sidewalks	12	2,000					353	2,000	8,000
Parking - Meter and Off-Street	13						356	0	0
Street Lighting	14	750					324	750	745
Traffic Control and Safety	15						326	0	0
Snow Removal	16		1,000				354	1,000	500
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	2,300					358	2,300	2,250
Other Public Works	21	4,380					350	4,380	4,380
TOTAL (lines 12 - 21)	22	9,430	1,000		0		10,430	15,880	7,954
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							344	0	0
Museum, Band and Theater 32							345	0	0
Parks 33	1,600						346	1,600	1,640
Recreation 34							587	0	0
Cemetery 35							366	0	0
Community Center, Zoo, & Marina 36							347	0	0
Other Culture and Recreation 37							348	0	0
TOTAL (lines 31 - 37) 38	1,600	0			0		1,600	1,600	1,640
Community and Economic Development									
Community Beautification 39							367	0	0
Economic Development 40							368	0	0
Housing and Urban Renewal 41							369	0	0
Planning & Zoning 42							379	0	0
Other Com & Econ Development 43							370	0	0
TOTAL (lines 39 - 43) 44	0	0			0		0	0	0
General Government									
Mayor, Council, & City Manager 45	1,300	153					375	1,453	1,453
Clerk, Treasurer, & Finance Adm. 46	4,200	397					376	4,597	4,597
Elections 47	500						377	500	394
Legal Services & City Attorney 48	100						378	100	0
City Hall & General Buildings 49	8,000						380	8,000	7,000
Tort Liability 50							382	0	0
Other General Government 51	10,000						381	10,000	15,845
TOTAL (lines 45 - 51) 52	24,100	550			0		24,650	23,544	22,965
Debt Service 53									
Capital Projects 54									
TOTAL Government Activities Expenditures (lines 11+22+30+38+44+52+53+54) 55	35,330	1,550	0	0	0		36,880	41,224	32,759
BUSINESS TYPE ACTIVITIES									
Proprietary: Enterprise & Budgeted ISF									
Water Utility 56						6,000	360	6,000	5,000
Sewer Utility 57							357	0	0
Electric Utility 58							361	0	0
Gas Utility 59							362	0	0
Airport 60							365	0	0
Landfill/Garbage 61							383	0	0
Transit 62							364	0	0
Cable TV, Internet & Telephone 63							443	0	0
Housing Authority 64							444	0	0
Storm Water Utility 65							445	0	0
Other Business Type (city hosp., ISF, parking, etc.) 66							446	0	0
Enterprise DEBT SERVICE 67							447	0	0
Enterprise CAPITAL PROJECTS 68							448	0	0
TOTAL Business Type Expenditures (lines 56 - 68) 69						6,000	6,000	5,000	3,958
TOTAL GOV & BUS TYPE EXP. (lines 55+69) 70	35,330	1,550	0	0	0	6,000	42,880	46,224	36,717
Transfers Out 71	3,200						3,200	2,250	1,124
Total Expenditures & Other Financing Uses (lines 71 +72) 72	38,530	1,550	0	0	0	6,000	46,080	48,474	37,841
Continuing Appropriation 73							0	0	0
Ending Fund Balance June 30 74	29,467	984	20	0	0	0	30,451	30,286	34,126

* 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 **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	31,682	0	0	0			31,682	30,752	29,679
Less: Uncollected Property Taxes - Levy Year 2							0	0	0
Net Current Property Taxes (line 1 minus line 2) 3	31,682	0	0	0			31,682	30,752	29,679
Delinquent Property Taxes 4							0	0	0
TIF Revenues 5							0	0	0
Other City Taxes:									
Utility Tax Replacement Excise Taxes 6	163	0	0	0			472	162	180
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							395	0	0
Subtotal - Other City Taxes (lines 6 thru 11) 12	163	0	0	0			163	162	180
Licenses & Permits 13							0	0	0
Use of Money & Property 14	200						200	570	252
Intergovernmental:									
Federal Grants & Reimbursements 15							399	0	0
State Shared Revenues 16		2,000					400	2,100	2,157
Other State Grants & Reimbursements 17							401	0	0
Local Grants & Reimbursements 18							402	0	881
Subtotal - Intergovernmental (lines 15 thru 18) 19	0	2,000	0	0		0	2,000	2,100	3,038
Charges for Fees & Service:									
Water Utility 20						2,800	404	2,750	2,834
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	1,200						410	1,200	1,152
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	1,200	0	0	0	0	2,800	4,000	3,800	3,986
Special Assessments 34							0	0	0
Miscellaneous 35	5,000						5,000	5,000	15,757
Other Financing Sources:									
Operating Transfers In 36						3,200	3,200	2,250	1,124
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	3,200	3,200	2,250	1,124
Total Revenues except for beginning fund balance (lines 3, 4, 5, 12, 13, 14, 19, 33, 34, 35, & 39) 40	38,245	2,000	0	0	0	6,000	46,245	44,634	54,016
Beginning Fund Balance July 1 41	29,752	534	0	0	0	0	30,286	34,126	17,951
TOTAL REVENUES & BEGIN BALANCE (lines 40+41) 42	67,997	2,534	0	0	0	6,000	76,531	78,760	71,967

CITY OF Yetter 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	31,682	106	0	134	0	161	0					234	31,682	264	30,752	294	29,679
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	31,682	108	0	136	0	163	0					236	31,682	266	30,752	296	29,679
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	163	111	0	138	0	165	0					239	163	269	162	299	180
Licenses & Permits	82	0	112	0							212	0	240	0	270	0	300	0
Use of Money and Property	83	200	113	0	139	0	166	0	194	0	213	0	241	200	271	570	301	252
Intergovernmental	84	0	114	2,000	140	0	167	0			426	0	242	2,000	272	2,100	302	3,038
Charges for Fees & Service	85	1,200	115	0	141	0	168	0	195	0	214	2,800	243	4,000	273	3,800	303	3,986
Special Assessments	86	0	116	0	142	0	169	0			427	0	244	0	274	0	304	0
Miscellaneous	87	5,000	117	0	143	0	170	0	196	0	215	0	245	5,000	275	5,000	305	15,757
Sub-Total Revenues	88	38,245	118	2,000	144	0	171	0	197	0	216	2,800	246	43,045	276	42,384	306	52,892
Other Financing Sources:																		
Transfers In	89	0	119	0	145	0	172	0	198	0	217	3,200	247	3,200	277	2,250	307	1,124
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	38,245	120	2,000	148	0	175	0	200	0	220	6,000	250	46,245	280	44,634	310	54,016
Expenditures & Other Financing Uses																		
Public Safety	600	200	609	0							623	0	335	200	632	200	642	200
Public Works	601	9,430	610	1,000							624	0	336	10,430	633	15,880	643	7,954
Health and Social Services	602	0	611	0							625	0	352	0	634	0	644	0
Culture and Recreation	603	1,600	612	0							626	0	371	1,600	635	1,600	645	1,640
Community and Economic Development	604	0	613	0							627	0	372	0	636	0	646	0
General Government	605	24,100	614	550							628	0	373	24,650	637	23,544	647	22,965
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	35,330	617	1,550	619	0	622	0	631	0			442	36,880	640	41,224	650	32,759
Business Type Proprietary: Enterprise & ISF											6,000							
Total Gov & Bus Type Expenditures	97	35,330	125	1,550	153	0	180	0	205	0	225	6,000	255	42,880	285	46,224	315	36,717
Transfers Out	101	3,200	129	0	156	0	184	0	207	0	229	0	259	3,200	289	2,250	319	1,124
Total ALL Expenditures/Transfers Out	102	38,530	130	1,550	157	0	185	0	208	0	230	6,000	260	46,080	290	48,474	320	37,841
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	103	-285	131	450	158	0	186	0	209	0	231	0	261	165	291	-3,840	321	16,175
Continuing Appropriation							652	0			653	0	654	0	655	0		
Beginning Fund Balance July 1	104	29,752	132	534	159	0	187	0	210	0	232	0	262	30,286	292	34,126	322	17,951
Ending Fund Balance June 30	105	29,467	133	984	160	0	188	0	211	0	233	0	263	30,451	293	30,286	323	34,126

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

City Name: Yetter

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	0

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

Fiscal Year
2007

City Name: Yetter

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

