

37-346

Adoption of Budget and Certification of City Taxes

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

The City of: Churdan County Name: GREENE 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			
		January 1, 2005 Property Valuations				Last Official Census 418	
		With Gas & Electric		Without Gas & Electric			
		Regular	2a	4,636,133	2b		4,362,511
		DEBT SERVICE	3a	4,636,133	3b		4,362,511
	Ag Land	4a	735,800				

				(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	37,553	35,336	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	626	589	47	0.13500	
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	16,439	15,469	52	3.54584	
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	1,252	1,178	61	0.27000	
28E.22	1.50000	Unified Law Enforcement		24	0	0	62	0	
Total General Fund Regular Levies (5 thru 24)				25	55,870	52,572			
384.1	3.00375	Ag Land		26	2,210	2,210	63	3.00375	
Total General Fund Tax Levies (25 + 26)				27	58,080	54,782	Do Not Add		
Special Revenue Levies									
384.8	0.27000	Emergency (if general fund at levy limit)		28	1,252	1,178	64	0.27000	
384.6	Amt Nec	Police & Fire Retirement		29	0	0	0 1.01744 1.03319		
	Amt Nec	FICA & IPERS (if general fund at levy limit)		30	4,717	4,439			
	Amt Nec	Other Employee Benefits		31	4,790	4,507			
Total Employee Benefit Levies (29,30,31)				32	9,507	8,946	65	2.05063	
Sub Total Special Revenue Levies (28+32)				33	10,759	10,124			
Valuation									
386	As Req				With Gas & Elec	Without Gas & Elec			
	SSMID 1	(A)	(B)	34			66	0	
	SSMID 2	(A)	(B)	35			67	0	
	SSMID 3	(A)	(B)	36			68	0	
	SSMID 4	(A)	(B)	35a			69	0	
	SSMID 5	(A)	(B)	36a			565	0	
	SSMID 6	(A)	(B)	37			566	0	
Total SSMID (34 thru 37)				38	0	0	Do Not Add		
Total Special Revenue Levies (33+38)				39	10,759	10,124			
384.4	Amt Nec	Debt Service Levy	76.10(6)	40	6,476	6,094	70	1.39685	
384.7	0.67500	Capital Projects	(Capital Improv. Reserve)	41		0	71	0	
Total Property Taxes (27+39+40+41)				42	75,315	71,000	72	15.76832	

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 Churdan

(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	58,897	30,378	3,212			92,487	109,260	201,747
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	254,560	38,413				292,973	94,081	387,054
Actual Expenditures Except End Bal (pg 12, line 259) *	3	223,574	40,777				264,351	95,556	359,907
Ending Fund Balance June 30, 2006 (pg 12, line 261) *	4	89,883	28,014	3,212	0	0	121,109	107,785	228,894
(2)		General	Spec Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Enterprise	Grand Total
** Re-Estimated FY 2006									
Beginning Fund Balance	5	89,883	28,014	3,212	0	0	121,109	107,785	228,894
Re-Est Revenues	6	222,293	38,640	16,994	0	0	277,927	104,898	382,825
Re-Est Expenditures	7	199,654	36,145	16,920	0	0	252,719	111,000	363,719
Continuing Appropriation	8				0		0	0	0
Ending Fund Balance	9	112,522	30,509	3,286	0	0	146,317	101,683	248,000
(3)									
** Budget FY 2007									
Beginning Fund Balance	10	112,522	30,509	3,286	0	0	146,317	101,683	248,000
Revenues	11	198,230	37,937	8,801	0	0	244,968	110,000	354,968
Expenditures	12	214,361	40,653	9,119	0	0	264,133	113,849	377,982
Continuing Appropriation	13				0		0	0	0
Ending Fund Balance	14	96,391	27,793	2,968	0	0	127,152	97,834	224,986

* 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	SPECIAL	DEBT	CAPITAL	PERMANENT	PROPRIETARY	BUDGET	RE-ESTIMATED	ACTUAL	
		(A)	(B)	(C)	(D)	(E)	(F)	2007	2006	2005	
GOVERNMENT ACTIVITIES								(G)	(H)	(I)	
Public Safety											
Police Department/Crime Prevention	1	15,000						325	15,000	15,000	15,000
Jail	2							327	0	0	0
Emergency Management	3							328	0	0	0
Flood Control	4							329	0	0	0
Fire Department	5	25,900						330	25,900	26,000	100,262
Ambulance	6	8,000						331	8,000	5,000	12,637
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	48,900	0			0			48,900	46,000	127,899
Public Works											
Roads, Bridges, & Sidewalks	12	0	29,915					353	29,915	95,300	48,350
Parking - Meter and Off-Street	13							356	0	0	0
Street Lighting	14	10,700						324	10,700	10,600	10,246
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							358	0	0	0
Other Public Works	21	59,320	3,665					350	62,985	0	0
TOTAL (lines 12 - 21)	22	70,020	33,580			0			103,600	105,900	58,596
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	52,696	6,147				344	58,843	47,900	51,167
Museum, Band and Theater	32	9,300					345	9,300	310	0
Parks	33	2,489					346	2,489	1,300	895
Recreation	34						587	0	0	0
Cemetery	35						366	0	0	0
Community Center, Zoo, & Marina	36	12,325	38				347	12,363	4,500	4,268
Other Culture and Recreation	37						348	0	0	0
TOTAL (lines 31 - 37)	38	76,810	6,185			0		82,995	54,010	56,330
Community and Economic Development										
Community Beautification	39	0					367	0	1,500	0
Economic Development	40						368	0	0	0
Housing and Urban Renewal	41	2,500	0				369	2,500	1,335	0
Planning & Zoning	42						379	0	0	0
Other Com & Econ Development	43	2,050					370	2,050	2,500	6,117
TOTAL (lines 39 - 43)	44	4,550	0			0		4,550	5,335	6,117
General Government										
Mayor, Council, & City Manager	45	2,750					375	2,750	2,850	2,825
Clerk, Treasurer, & Finance Adm.	46	4,070	0				376	4,070	5,160	5,485
Elections	47	400					377	400	500	0
Legal Services & City Attorney	48	600					378	600	400	413
City Hall & General Buildings	49	3,480					380	3,480	2,500	3,567
Tort Liability	50	2,781					382	2,781	2,700	218
Other General Government	51		888				381	888	0	2,901
TOTAL (lines 45 - 51)	52	14,081	888			0		14,969	14,110	15,409
Debt Service	53			9,119				9,119	16,920	0
Capital Projects	54							0	0	0
TOTAL Government Activities Expenditures <i>(lines 11+22+30+38+44+52+53+54)</i>	55	214,361	40,653	9,119	0	0		264,133	242,275	264,351
BUSINESS TYPE ACTIVITIES										
Proprietary: Enterprise & Budgeted ISF										
Water Utility	56					62,165	360	62,165	61,000	56,019
Sewer Utility	57					13,479	357	13,479	14,000	11,143
Electric Utility	58						361	0	0	0
Gas Utility	59						362	0	0	0
Airport	60						365	0	0	0
Landfill/Garbage	61					38,205	383	38,205	36,000	28,394
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					113,849		113,849	111,000	95,556
TOTAL GOV & BUS TYPE EXP. (lines 55+69)	70	214,361	40,653	9,119	0	0	113,849	377,982	353,275	359,907
Transfers Out	71							0	10,444	0
Total Expenditures & Other Financing Uses (lines 71 +72)	72	214,361	40,653	9,119	0	0	113,849	377,982	363,719	359,907
Continuing Appropriation	73							0	0	0
Ending Fund Balance June 30	74	96,391	27,793	2,968	0	0	97,834	224,986	248,000	228,894

* 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 Churdan

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	54,782	10,124	6,094	0			71,000	75,955	66,517
Less: Uncollected Property Taxes - Levy Year 2							0	0	0
Net Current Property Taxes (line 1 minus line 2) 3	54,782	10,124	6,094	0			71,000	75,955	66,517
Delinquent Property Taxes 4							0	0	0
TIF Revenues 5							0	0	0
Other City Taxes:									
Utility Tax Replacement Excise Taxes 6	3,298	635	382	0			472 4,315	3,945	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	50,000						395 50,000	89,715	52,893
Subtotal - Other City Taxes (lines 6 thru 11) 12	53,298	635	382	0			54,315	93,660	52,893
Licenses & Permits 13	450						450	200	590
Use of Money & Property 14	2,200	650				3,500	6,350	6,000	6,913
Intergovernmental:									
Federal Grants & Reimbursements 15							399 0	0	0
State Shared Revenues 16		26,528					400 26,528	26,790	26,965
Other State Grants & Reimbursements 17							401 0	0	0
Local Grants & Reimbursements 18	52,500		2,325				402 54,825	39,878	61,780
Subtotal - Intergovernmental (lines 15 thru 18) 19	52,500	26,528	2,325	0		0	81,353	66,668	88,745
Charges for Fees & Service:									
Water Utility 20						56,000	404 56,000	53,418	46,999
Sewer Utility 21						12,500	405 12,500	11,387	12,014
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						37,000	410 37,000	35,593	30,132
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	0						413 0	0	0
Subtotal - Charges for Service (lines 20 thru 32) 33	0	0	0	0	0	105,500	105,500	100,398	89,145
Special Assessments 34								0	0
Miscellaneous 35	35,000					1,000	36,000	29,500	7,251
Other Financing Sources:									
Operating Transfers In 36								0 10,444	0
Proceeds of Debt 37								0	75,000
Proceeds of Capital Asset Sales 38								0	0
Subtotal-Other Financing Sources (lines 36 thru 38) 39	0	0	0	0	0	0	0	10,444	75,000
Total Revenues except for beginning fund balance (lines 3, 4, 5, 12, 13, 14, 19, 33, 34, 35, & 39) 40	198,230	37,937	8,801	0	0	110,000	354,968	382,825	387,054
Beginning Fund Balance July 1 41	112,522	30,509	3,286	0	0	101,683	248,000	228,894	201,747
TOTAL REVENUES & BEGIN BALANCE (lines 40+41) 42	310,752	68,446	12,087	0	0	211,683	602,968	611,719	588,801

CITY OF Churdan 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	54,782	106	10,124	134	6,094	161	0					234	71,000	264	75,955	294	66,517
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	54,782	108	10,124	136	6,094	163	0					236	71,000	266	75,955	296	66,517
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	53,298	111	635	138	382	165	0					239	54,315	269	93,660	299	52,893
Licenses & Permits	82	450	112	0							212	0	240	450	270	200	300	590
Use of Money and Property	83	2,200	113	650	139	0	166	0	194	0	213	3,500	241	6,350	271	6,000	301	6,913
Intergovernmental	84	52,500	114	26,528	140	2,325	167	0			426	0	242	81,353	272	66,668	302	88,745
Charges for Fees & Service	85	0	115	0	141	0	168	0	195	0	214	105,500	243	105,500	273	100,398	303	89,145
Special Assessments	86	0	116	0	142	0	169	0			427	0	244	0	274	0	304	0
Miscellaneous	87	35,000	117	0	143	0	170	0	196	0	215	1,000	245	36,000	275	29,500	305	7,251
Sub-Total Revenues	88	198,230	118	37,937	144	8,801	171	0	197	0	216	110,000	246	354,968	276	372,381	306	312,054
Other Financing Sources:																		
Transfers In	89	0	119	0	145	0	172	0	198	0	217	0	247	0	277	10,444	307	0
Proceeds of Debt	90	0	459	0	146	0	173	0			218	0	248	0	278	0	308	75,000
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	198,230	120	37,937	148	8,801	175	0	200	0	220	110,000	250	354,968	280	382,825	310	387,054
Expenditures & Other Financing Uses																		
Public Safety	600	48,900	609	0							623	0	335	48,900	632	46,000	642	127,899
Public Works	601	70,020	610	33,580							624	0	336	103,600	633	105,900	643	58,596
Health and Social Services	602	0	611	0							625	0	352	0	634	0	644	0
Culture and Recreation	603	76,810	612	6,185							626	0	371	82,995	635	54,010	645	56,330
Community and Economic Development	604	4,550	613	0							627	0	372	4,550	636	5,335	646	6,117
General Government	605	14,081	614	888							628	0	373	14,969	637	14,110	647	15,409
Debt Service	606	0	615	0	618	9,119					629	0	440	9,119	638	16,920	648	0
Capital Projects	607	0	616	0			621	0			630	0	441	0	639	0	649	0
Total Government Activities Expenditures	608	214,361	617	40,653	619	9,119	622	0	631	0			442	264,133	640	242,275	650	264,351
Business Type Proprietary: Enterprise & ISF											113,849	374	113,849	641	111,000	651	95,556	
Total Gov & Bus Type Expenditures	97	214,361	125	40,653	153	9,119	180	0	205	0	225	113,849	255	377,982	285	353,275	315	359,907
Transfers Out	101	0	129	0	156	0	184	0	207	0	229	0	259	0	289	10,444	319	0
Total ALL Expenditures/Transfers Out	102	214,361	130	40,653	157	9,119	185	0	208	0	230	113,849	260	377,982	290	363,719	320	359,907
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	103	-16,131	131	-2,716	158	-318	186	0	209	0	231	-3,849	261	-23,014	291	19,106	321	27,147
Continuing Appropriation							652	0			653	0	654	0	655	0		
Beginning Fund Balance July 1	104	112,522	132	30,509	159	3,286	187	0	210	0	232	101,683	262	248,000	292	228,894	322	201,747
Ending Fund Balance June 30	105	96,391	133	27,793	160	2,968	188	0	211	0	233	97,834	263	224,986	293	248,000	323	228,894

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

City Name: Churdan

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)	Fire Truck	75,000	March-05	6,567	3,147		9,714	3,238	6,476
(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				6,567	3,147	0	9,714	3,238	6,476

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

Fiscal Year
2007

City Name: Churdan

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	6,476

