

07-047

Adoption of Budget and Certification of City Taxes

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

The City of: Dunkerton County Name: BLACK HAWK 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 750	
		With Gas & Electric		Without Gas & Electric			
		Regular	2a	12,925,472	2b		12,549,095
		DEBT SERVICE	3a	20,633,602	3b		20,257,225
Ag Land	4a	226,030					

Code Sec.	Dollar Limit	Purpose	#N/A #N/A	(A) Request with Utility Replacement		(B) Property Taxes Levied	(C) Rate
384.1	#N/A	Regular General levy	###	5	104,696	101,648	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	104,696	101,648	
384.1	3.00375	Ag Land		26	679	679	63 3.00375
Total General Fund Tax Levies (25 + 26)				27	105,375	102,327	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	0	66 0
	SSMID 2 (A)	(B)		35	0	0	67 0
	SSMID 3 (A)	(B)		36	0	0	68 0
	SSMID 4 (A)	(B)		35a	0	0	69 0
	SSMID 5 (A)	(B)		36a	0	0	565 0
	SSMID 6 (A)	(B)		37	0	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	62,588	61,446	70 3.03330
384.7	0.67500	Capital Projects (Capital Improv. Reserve)		41	0	0	71 0
Total Property Taxes (27+39+40+41)				42	167,963	163,773	72 11.13330

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 Dunkerton

(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	-883	120,499	-3,654		84,005	199,967	194,452	394,419
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	511,989	216,200	62,187	10,000	12,987	813,363	209,093	1,022,456
Actual Expenditures Except End Bal (pg 12, line 259) *	3	477,951	99,773	57,734		13,927	649,385	185,381	834,766
Ending Fund Balance June 30, 2006 (pg 12, line 261) *	4	33,155	236,926	799	10,000	83,065	363,945	218,164	582,109
(2)		General	Spec Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Enterprise	Grand Total
** Re-Estimated FY 2006									
Beginning Fund Balance	5	33,155	236,926	799	10,000	83,065	363,945	218,164	582,109
Re-Est Revenues	6	374,149	161,875	58,467	0	0	594,491	229,000	823,491
Re-Est Expenditures	7	394,155	107,015	59,648	0	0	560,818	192,000	752,818
Continuing Appropriation	8				0		0	0	0
Ending Fund Balance	9	13,149	291,786	-382	10,000	83,065	397,618	255,164	652,782
(3)									
** Budget FY 2007									
Beginning Fund Balance	10	13,149	291,786	-382	10,000	83,065	397,618	255,164	652,782
Revenues	11	321,390	162,475	62,588	0	0	546,453	207,000	753,453
Expenditures	12	355,383	93,815	62,588	0	0	511,786	202,798	714,584
Continuing Appropriation	13				0		0	0	0
Ending Fund Balance	14	-20,844	360,446	-382	10,000	83,065	432,285	259,366	691,651

* 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	114,145					325	114,145	92,020	81,009
Jail	2						327	0	0	0
Emergency Management	3	1,400					328	1,400	0	722
Flood Control	4						329	0	0	0
Fire Department	5	35,435					330	35,435	40,635	30,071
Ambulance	6	29,824					331	29,824	29,000	25,530
Building Inspections	7	7,398					332	7,398	6,000	4,968
Miscellaneous Protective Services	8						333	0	0	0
Animal Control	9	100					349	100	100	200
Other Public Safety	10						334	0	0	0
TOTAL (lines 1 - 10)	11	188,302	0		0			188,302	167,755	142,500
Public Works										
Roads, Bridges, & Sidewalks	12	10,091	62,475				353	72,566	59,515	56,193
Parking - Meter and Off-Street	13						356	0	0	0
Street Lighting	14						324	0	14,500	12,084
Traffic Control and Safety	15						326	0	0	1,000
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						350	0	0	0
TOTAL (lines 12 - 21)	22	10,091	62,475		0			72,566	74,015	69,277
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	44,900					344	44,900	40,000	39,670
Museum, Band and Theater	32						345	0	0	0
Parks	33	27,722					346	27,722	30,000	28,338
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	72,622	0					72,622	70,000	68,008
Community and Economic Development										
Community Beautification	39						367	0	0	0
Economic Development	40						368	0	0	0
Housing and Urban Renewal	41	30,000					369	30,000	95,000	190,081
Planning & Zoning	42						379	0	0	0
Other Com & Econ Development	43						370	0	0	0
TOTAL (lines 39 - 43)	44	30,000	0					30,000	95,000	190,081
General Government										
Mayor, Council, & City Manager	45	6,936					375	6,936	6,500	5,052
Clerk, Treasurer, & Finance Adm.	46	25,832					376	25,832	27,000	25,499
Elections	47						377	0	900	191
Legal Services & City Attorney	48	8,000					378	8,000	7,000	7,114
City Hall & General Buildings	49	13,600					380	13,600	20,000	12,366
Tort Liability	50						382	0	0	0
Other General Government	51						381	0	0	0
TOTAL (lines 45 - 51)	52	54,368	0					54,368	61,400	50,222
Debt Service	53		31,340	62,588				93,928	92,648	0
Capital Projects	54							0	0	95,701
TOTAL Government Activities Expenditures <i>(lines 11+22+30+38+44+52+53+54)</i>	55	355,383	93,815	62,588	0	0		511,786	560,818	615,789
BUSINESS TYPE ACTIVITIES										
Proprietary: Enterprise & Budgeted ISF										
Water Utility	56					71,504	360	71,504	68,000	64,535
Sewer Utility	57					95,294	357	95,294	90,000	92,774
Electric Utility	58					36,000	361	36,000	0	0
Gas Utility	59						362	0	0	0
Airport	60						365	0	0	0
Landfill/Garbage	61						383	0	34,000	28,072
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					202,798		202,798	192,000	185,381
TOTAL GOV & BUS TYPE EXP. (lines 55+69)	70	355,383	93,815	62,588	0	0	202,798	714,584	752,818	801,170
Transfers Out	71							0	0	33,596
Total Expenditures & Other Financing Uses (lines 71 +72)	72	355,383	93,815	62,588	0	0	202,798	714,584	752,818	834,766
Continuing Appropriation	73							0	0	0
Ending Fund Balance June 30	74	-20,844	360,446	-382	10,000	83,065	259,366	691,651	652,782	582,109

* 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 Dunkerton

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	102,327	0	61,446	0			163,773	161,265	171,984
Less: Uncollected Property Taxes - Levy Year 2							0	0	0
Net Current Property Taxes (line 1 minus line 2) 3	102,327	0	61,446	0			163,773	161,265	171,984
Delinquent Property Taxes 4							0	0	0
TIF Revenues 5		100,000					100,000	100,000	153,841
Other City Taxes:									
Utility Tax Replacement Excise Taxes 6	3,048	0	1,142	0			472 4,190	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	78,000						395 78,000	80,000	76,769
Subtotal - Other City Taxes (lines 6 thru 11) 12	81,048	0	1,142	0			82,190	80,000	76,769
Licenses & Permits 13	9,140						9,140	6,500	14,653
Use of Money & Property 14	5,000						5,000	0	36,731
Intergovernmental:									
Federal Grants & Reimbursements 15	30,000						399 30,000	95,000	195,033
State Shared Revenues 16		62,475					400 62,475	61,875	62,359
Other State Grants & Reimbursements 17	6,923						401 6,923	7,851	6,284
Local Grants & Reimbursements 18	41,752						402 41,752	40,000	40,762
Subtotal - Intergovernmental (lines 15 thru 18) 19	78,675	62,475	0	0			141,150	204,726	304,438
Charges for Fees & Service:									
Water Utility 20						70,000	404 70,000	75,000	62,317
Sewer Utility 21						103,000	405 103,000	120,000	110,009
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						34,000	410 34,000	34,000	29,437
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	20,000						413 20,000	19,000	21,535
Subtotal - Charges for Service (lines 20 thru 32) 33	20,000	0	0	0	0	207,000	227,000	248,000	223,298
Special Assessments 34								0	0
Miscellaneous 35	25,200							25,200	7,146
Other Financing Sources:									
Operating Transfers In 36								0	33,596
Proceeds of Debt 37								0	0
Proceeds of Capital Asset Sales 38								0	0
Subtotal-Other Financing Sources (lines 36 thru 38) 39	0	0	0	0	0	0	0	0	33,596
Total Revenues except for beginning fund balance (lines 3, 4, 5, 12, 13, 14, 19, 33, 34, 35, & 39) 40	321,390	162,475	62,588	0	0	207,000	753,453	823,491	1,022,456
Beginning Fund Balance July 1 41	13,149	291,786	-382	10,000	83,065	255,164	652,782	582,109	394,419
TOTAL REVENUES & BEGIN BALANCE (lines 40+41) 42	334,539	454,261	62,206	10,000	83,065	462,164	1,406,235	1,405,600	1,416,875

CITY OF Dunkerton 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	102,327	106	0	134	61,446	161	0					234	163,773	264	161,265	294	171,984
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	102,327	108	0	136	61,446	163	0					236	163,773	266	161,265	296	171,984
Delinquent Property Taxes	80	0	109	0	137	0	164	0					237	0	267	0	297	0
TIF Revenues			110	100,000									238	100,000	268	100,000	298	153,841
Other City Taxes	81	81,048	111	0	138	1,142	165	0					239	82,190	269	80,000	299	76,769
Licenses & Permits	82	9,140	112	0							212	0	240	9,140	270	6,500	300	14,653
Use of Money and Property	83	5,000	113	0	139	0	166	0	194	0	213	0	241	5,000	271	0	301	36,731
Intergovernmental	84	78,675	114	62,475	140	0	167	0			426	0	242	141,150	272	204,726	302	304,438
Charges for Fees & Service	85	20,000	115	0	141	0	168	0	195	0	214	207,000	243	227,000	273	248,000	303	223,298
Special Assessments	86	0	116	0	142	0	169	0			427	0	244	0	274	0	304	0
Miscellaneous	87	25,200	117	0	143	0	170	0	196	0	215	0	245	25,200	275	23,000	305	7,146
Sub-Total Revenues	88	321,390	118	162,475	144	62,588	171	0	197	0	216	207,000	246	753,453	276	823,491	306	988,860
Other Financing Sources:																		
Transfers In	89	0	119	0	145	0	172	0	198	0	217	0	247	0	277	0	307	33,596
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	321,390	120	162,475	148	62,588	175	0	200	0	220	207,000	250	753,453	280	823,491	310	1,022,456
Expenditures & Other Financing Uses																		
Public Safety	600	188,302	609	0							623	0	335	188,302	632	167,755	642	142,500
Public Works	601	10,091	610	62,475							624	0	336	72,566	633	74,015	643	69,277
Health and Social Services	602	0	611	0							625	0	352	0	634	0	644	0
Culture and Recreation	603	72,622	612	0							626	0	371	72,622	635	70,000	645	68,008
Community and Economic Development	604	30,000	613	0							627	0	372	30,000	636	95,000	646	190,081
General Government	605	54,368	614	0							628	0	373	54,368	637	61,400	647	50,222
Debt Service	606	0	615	31,340	618	62,588					629	0	440	93,928	638	92,648	648	0
Capital Projects	607	0	616	0			621	0			630	0	441	0	639	0	649	95,701
Total Government Activities Expenditures	608	355,383	617	93,815	619	62,588	622	0	631	0			442	511,786	640	560,818	650	615,789
Business Type Proprietary: Enterprise & ISF											202,798	374	202,798	641	192,000	651	185,381	
Total Gov & Bus Type Expenditures	97	355,383	125	93,815	153	62,588	180	0	205	0	225	202,798	255	714,584	285	752,818	315	801,170
Transfers Out	101	0	129	0	156	0	184	0	207	0	229	0	259	0	289	0	319	33,596
Total ALL Expenditures/Transfers Out	102	355,383	130	93,815	157	62,588	185	0	208	0	230	202,798	260	714,584	290	752,818	320	834,766
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	103	-33,993	131	68,660	158	0	186	0	209	0	231	4,202	261	38,869	291	70,673	321	187,690
Continuing Appropriation							652	0			653	0	654	0	655	0		
Beginning Fund Balance July 1	104	13,149	132	291,786	159	-382	187	10,000	210	83,065	232	255,164	262	652,782	292	582,109	322	394,419
Ending Fund Balance June 30	105	-20,844	133	360,446	160	-382	188	10,000	211	83,065	233	259,366	263	691,651	293	652,782	323	582,109

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

City Name: Dunkerton

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 Station	400,000	July-00	45,000	9,788	300	55,088		55,088
(2)	Loan from State of Iowa for City Hall	112,500	July-00	7,500			7,500		7,500
(3)	Sewer bond Revenue	345,000	July-01	30,000	11,365	300	41,665	41,665	0
(4)	Sewer bond TIF/GO bonds	225,000	May-03	25,000	6,040	300	31,340	31,340	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			107,500	27,193	900	135,593	73,005	62,588

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

Fiscal Year
2007

City Name: Dunkerton

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	62,588

