

64-605

Adoption of Budget and Certification of City Taxes

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

The City of: Ferguson County Name: MARSHALL Date Budget Adopted: 03/06/06
(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>1,364,186</u>	2b <u>1,296,436</u>	<u>126</u>
DEBT SERVICE	3a _____	3b <u>5,797</u>	
Ag Land	4a <u>86,889</u>		

				(A)			(B)			(C)		
Code	Dollar		#N/A	Request with	Property Taxes		Rate					
Sec.	Limit	Purpose	#N/A	Utility Replacement	Levied							
384.1	#N/A	Regular General levy	###	5	11,050	10,501	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	5,000	4,752	52	3.66519				
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	16,050	15,253						
384.1	3.00375	Ag Land		26	261	261	63	3.00375				
Total General Fund Tax Levies (25 + 26)				27	16,311	15,514						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	1,900	1,806		1.39277				
	Amt Nec	Other Employee Benefits		31	0	0		0				
Total Employee Benefit Levies (29,30,31)				32	1,900	1,806	65	1.39277				
Sub Total Special Revenue Levies (28+32)				33	1,900	1,806						
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	1,900	1,806						
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	18,211	17,320	72	13.15796				

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 Ferguson

(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	30,265	4,168				34,433	24,170	58,603
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	26,869	8,815				35,684	43,939	79,623
Actual Expenditures Except End Bal (pg 12, line 259) *	3	28,626	7,323				35,949	44,560	80,509
Ending Fund Balance June 30, 2006 (pg 12, line 261) *	4	28,508	5,660	0	0	0	34,168	23,549	57,717
(2)		General	Spec Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Enterprise	Grand Total
** Re-Estimated FY 2006									
Beginning Fund Balance	5	28,508	5,660	0	0	0	34,168	23,549	57,717
Re-Est Revenues	6	30,720	8,000	0	0	0	38,720	35,400	74,120
Re-Est Expenditures	7	29,706	9,133	0	0	0	38,839	37,000	75,839
Continuing Appropriation	8				0		0	0	0
Ending Fund Balance	9	29,522	4,527	0	0	0	34,049	21,949	55,998
(3)									
** Budget FY 2007									
Beginning Fund Balance	10	29,522	4,527	0	0	0	34,049	21,949	55,998
Revenues	11	29,811	9,900	0	0	0	39,711	41,000	80,711
Expenditures	12	39,319	2,153	0	0	0	41,472	41,000	82,472
Continuing Appropriation	13				0		0	0	0
Ending Fund Balance	14	20,014	12,274	0	0	0	32,288	21,949	54,237

* 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	2,900					325	2,900	2,900	2,800
Jail	2						327	0	0	0
Emergency Management	3	282					328	282	262	262
Flood Control	4						329	0	0	0
Fire Department	5	9,718					330	9,718	8,850	7,941
Ambulance	6						331	0	0	0
Building Inspections	7						332	0	0	0
Miscellaneous Protective Services	8						333	0	0	0
Animal Control	9	100					349	100	0	0
Other Public Safety	10						334	0	0	0
TOTAL (lines 1 - 10)	11	13,000	0		0			13,000	12,012	11,003
Public Works										
Roads, Bridges, & Sidewalks	12	2,220					353	2,220	1,000	250
Parking - Meter and Off-Street	13						356	0	0	0
Street Lighting	14	2,900					324	2,900	2,900	2,449
Traffic Control and Safety	15	380					326	380	380	305
Snow Removal	16	1,000					354	1,000	1,000	715
Highway Engineering	17						355	0	0	30
Street Cleaning	18						359	0	0	1,422
Airport (if not Enterprise)	19						365	0	0	0
Garbage (if not Enterprise)	20	1,500					358	1,500	1,700	843
Other Public Works	21						350	0	0	0
TOTAL (lines 12 - 21)	22	8,000	0		0			8,000	6,980	6,014
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	1,000					343	1,000	950	950
TOTAL (lines 23 - 29)	30	1,000	0		0			1,000	950	950

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	125					344	125	125	125
Museum, Band and Theater	32						345	0	0	0
Parks	33	500					346	500	500	491
Recreation	34	1,200					587	1,200	1,200	1,209
Cemetery	35						366	0	0	0
Community Center, Zoo, & Marina	36						347	0	0	0
Other Culture and Recreation	37	175					348	175	100	100
TOTAL (lines 31 - 37)	38	2,000	0			0	2,000	1,925	1,925	
Community and Economic Development										
Community Beautification	39	1,000					367	1,000	1,000	25
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	1,000	0			0	1,000	1,000	25	
General Government										
Mayor, Council, & City Manager	45	2,000	165				375	2,165	2,165	2,165
Clerk, Treasurer, & Finance Adm.	46	4,799	1,988				376	6,787	6,787	6,787
Elections	47						377	0	0	0
Legal Services & City Attorney	48	2,000					378	2,000	1,000	1,004
City Hall & General Buildings	49	500					380	500	1,000	1,026
Tort Liability	50	5,000					382	5,000	5,000	4,919
Other General Government	51	20					381	20	20	21
TOTAL (lines 45 - 51)	52	14,319	2,153			0	16,472	15,972	15,922	
Debt Service	53							0	0	0
Capital Projects	54							0	0	0
TOTAL Government Activities Expenditures <i>(lines 11+22+30+38+44+52+53+54)</i>	55	39,319	2,153	0	0	0	41,472	38,839	35,839	
BUSINESS TYPE ACTIVITIES										
Proprietary: Enterprise & Budgeted ISF										
Water Utility	56					20,000	360	20,000	18,000	26,479
Sewer Utility	57					21,000	357	21,000	19,000	18,081
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					41,000		41,000	37,000	44,560
TOTAL GOV & BUS TYPE EXP. (lines 55+69)	70	39,319	2,153	0	0	0	41,000	82,472	75,839	80,399
Transfers Out	71							0	0	0
Total Expenditures & Other Financing Uses (lines 71 +72)	72	39,319	2,153	0	0	0	41,000	82,472	75,839	80,399
Continuing Appropriation	73							0	0	0
Ending Fund Balance June 30	74	20,014	12,274	20	0	0	21,949	54,237	55,998	49,517

* 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 Ferguson

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	15,514	1,806	0	0			17,320	17,400	17,161
Less: Uncollected Property Taxes - Levy Year 2							0	0	0
Net Current Property Taxes (line 1 minus line 2) 3	15,514	1,806	0	0			17,320	17,400	17,161
Delinquent Property Taxes 4							0	0	0
TIF Revenues 5							0	0	0
Other City Taxes:									
Utility Tax Replacement Excise Taxes 6	797	94	0	0			472	891	0
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	10,500						395	10,500	10,520
Subtotal - Other City Taxes (lines 6 thru 11) 12	11,297	94	0	0			11,391	10,520	9,267
Licenses & Permits 13								0	0
Use of Money & Property 14								0	0
Intergovernmental:									
Federal Grants & Reimbursements 15							399	0	0
State Shared Revenues 16		8,000					400	8,000	8,000
Other State Grants & Reimbursements 17							401	0	0
Local Grants & Reimbursements 18	3,000						402	3,000	1,800
Subtotal - Intergovernmental (lines 15 thru 18) 19	3,000	8,000	0	0		0	11,000	9,800	8,815
Charges for Fees & Service:									
Water Utility 20						20,000	404	20,000	14,400
Sewer Utility 21						21,000	405	21,000	21,419
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							410	0	0
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	0	0	0	0	0	41,000	41,000	35,400	35,648
Special Assessments 34								0	0
Miscellaneous 35								0	1,000
Other Financing Sources:									
Operating Transfers In 36								0	0
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	0
Total Revenues except for beginning fund balance (lines 3, 4, 5, 12, 13, 14, 19, 33, 34, 35, & 39) 40	29,811	9,900	0	0	0	41,000	80,711	74,120	71,313
Beginning Fund Balance July 1 41	29,522	4,527	0	0	0	21,949	55,998	57,717	58,603
TOTAL REVENUES & BEGIN BALANCE (lines 40+41) 42	59,333	14,427	0	0	0	62,949	136,709	131,837	129,916

CITY OF Ferguson 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	15,514	106	1,806	134	0	161	0					234	17,320	264	17,400	294	17,161
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	15,514	108	1,806	136	0	163	0					236	17,320	266	17,400	296	17,161
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	11,297	111	94	138	0	165	0					239	11,391	269	10,520	299	9,267
Licenses & Permits	82	0	112	0							212	0	240	0	270	0	300	0
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	3,000	114	8,000	140	0	167	0			426	0	242	11,000	272	9,800	302	8,815
Charges for Fees & Service	85	0	115	0	141	0	168	0	195	0	214	41,000	243	41,000	273	35,400	303	35,648
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	1,000	305	422
Sub-Total Revenues	88	29,811	118	9,900	144	0	171	0	197	0	216	41,000	246	80,711	276	74,120	306	71,313
Other Financing Sources:																		
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	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	29,811	120	9,900	148	0	175	0	200	0	220	41,000	250	80,711	280	74,120	310	71,313
Expenditures & Other Financing Uses																		
Public Safety	600	13,000	609	0							623	0	335	13,000	632	12,012	642	11,003
Public Works	601	8,000	610	0							624	0	336	8,000	633	6,980	643	6,014
Health and Social Services	602	1,000	611	0							625	0	352	1,000	634	950	644	950
Culture and Recreation	603	2,000	612	0							626	0	371	2,000	635	1,925	645	1,925
Community and Economic Development	604	1,000	613	0							627	0	372	1,000	636	1,000	646	25
General Government	605	14,319	614	2,153							628	0	373	16,472	637	15,972	647	15,922
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	39,319	617	2,153	619	0	622	0	631	0			442	41,472	640	38,839	650	35,839
Business Type Proprietary: Enterprise & ISF											41,000							
Total Gov & Bus Type Expenditures	97	39,319	125	2,153	153	0	180	0	205	0	225	41,000	374	82,472	641	75,839	651	80,399
Transfers Out	101	0	129	0	156	0	184	0	207	0	229	0	259	0	289	0	319	0
Total ALL Expenditures/Transfers Out	102	39,319	130	2,153	157	0	185	0	208	0	230	41,000	260	82,472	290	75,839	320	80,399
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	103	-9,508	131	7,747	158	0	186	0	209	0	231	0	261	-1,761	291	-1,719	321	-9,086
Continuing Appropriation							652	0			653	0	654	0	655	0		
Beginning Fund Balance July 1	104	29,522	132	4,527	159	0	187	0	210	0	232	21,949	262	55,998	292	57,717	322	58,603
Ending Fund Balance June 30	105	20,014	133	12,274	160	0	188	0	211	0	233	21,949	263	54,237	293	55,998	323	49,517

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

City Name: Ferguson

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	60,000		2,817	2,980		5,797	5,797	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				2,817	2,980	0	5,797	5,797	0

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

Fiscal Year
2007

City Name: Ferguson

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
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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

