

13-105

Adoption of Budget and Certification of City Taxes

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

The City of: Knierim County Name: CALHOUN Date Budget Adopted: 02/27/06
(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 70	
		With Gas & Electric		Without Gas & Electric			
		Regular	2a	3,181,115	2b		3,066,036
		DEBT SERVICE	3a	3,181,115	3b		3,066,036
Ag Land	4a	388,580					

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	25,767	24,835	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	4,223	4,070	52 1.32752
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	29,990	28,905	
384.1	3.00375	Ag Land		26	1,167	1,167	63 3.00375
Total General Fund Tax Levies (25 + 26)				27	31,157	30,072	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	31,157	30,072	72 9.42752

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 Knierim

(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	73,843	51,646				125,489	40,735	166,224
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	37,758	3,180				40,938	14,370	55,308
Actual Expenditures Except End Bal (pg 12, line 259) *	3	32,570	3,180				35,750	11,849	47,599
Ending Fund Balance June 30, 2006 (pg 12, line 261) *	4	79,031	51,646	0	0	0	130,677	43,256	173,933
(2)		General	Spec Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Enterprise	Grand Total
** Re-Estimated FY 2006									
Beginning Fund Balance	5	79,031	51,646	0	0	0	130,677	43,256	173,933
Re-Est Revenues	6	36,940	5,830	0	0	0	42,770	12,845	55,615
Re-Est Expenditures	7	38,380	5,830	0	0	0	44,210	12,845	57,055
Continuing Appropriation	8				0		0	0	0
Ending Fund Balance	9	77,591	51,646	0	0	0	129,237	43,256	172,493
(3)									
** Budget FY 2007									
Beginning Fund Balance	10	77,591	51,646	0	0	0	129,237	43,256	172,493
Revenues	11	169,325	5,866	0	0	0	175,191	12,585	187,776
Expenditures	12	209,325	5,866	0	0	0	215,191	12,585	227,776
Continuing Appropriation	13				0		0	0	0
Ending Fund Balance	14	37,591	51,646	0	0	0	89,237	43,256	132,493

* 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	1,000					325	1,000	1,000	1,000
Jail	2						327	0	0	0
Emergency Management	3						328	0	0	0
Flood Control	4						329	0	0	0
Fire Department	5	179,210					330	179,210	6,200	4,793
Ambulance	6						331	0	0	0
Building Inspections	7						332	0	0	0
Miscellaneous Protective Services	8						333	0	990	990
Animal Control	9						349	0	0	0
Other Public Safety	10						334	0	0	0
TOTAL (lines 1 - 10)	11	180,210	0		0			180,210	8,190	6,783
Public Works										
Roads, Bridges, & Sidewalks	12		2,666				353	2,666	2,890	3,867
Parking - Meter and Off-Street	13						356	0	0	0
Street Lighting	14	1,600					324	1,600	1,600	1,583
Traffic Control and Safety	15						326	0	0	47
Snow Removal	16		3,200				354	3,200	2,940	789
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	3,339					358	3,339	3,364	3,452
Other Public Works	21						350	0	0	0
TOTAL (lines 12 - 21)	22	4,939	5,866		0			10,805	10,794	9,738
Health and Social Services										
Welfare Assistance	23	200					337	200	200	200
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	800					341	800	800	600
Community Mental Health	28						342	0	0	0
Other Health and Social Services	29						343	0	0	0
TOTAL (lines 23 - 29)	30	1,000	0		0			1,000	1,000	800

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	2,800						346	2,800	3,800
Recreation 34	500						587	500	500
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	3,300	0			0		3,300	4,300	2,789
Community and Economic Development									
Community Beautification 39	1,100						367	1,100	950
Economic Development 40	1,500						368	1,500	1,300
Housing and Urban Renewal 41							369	0	0
Planning & Zoning 42							379	0	0
Other Com & Econ Development 43	50						370	50	50
TOTAL (lines 39 - 43) 44	2,650	0			0		2,650	2,300	1,210
General Government									
Mayor, Council, & City Manager 45	1,300						375	1,300	1,300
Clerk, Treasurer, & Finance Adm. 46	4,540						376	4,540	4,090
Elections 47	350						377	350	350
Legal Services & City Attorney 48	500						378	500	500
City Hall & General Buildings 49	3,615						380	3,615	4,526
Tort Liability 50	4,438						382	4,438	4,438
Other General Government 51	2,483						381	2,483	2,422
TOTAL (lines 45 - 51) 52	17,226	0			0		17,226	17,626	14,430
Debt Service 53								0	0
Capital Projects 54								0	0
TOTAL Government Activities Expenditures (lines 11+22+30+38+44+52+53+54) 55	209,325	5,866	0	0	0		215,191	44,210	35,750
BUSINESS TYPE ACTIVITIES									
Proprietary: Enterprise & Budgeted ISF									
Water Utility 56						6,985	360	6,985	7,095
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						5,600	447	5,600	5,750
Enterprise CAPITAL PROJECTS 68							448	0	0
TOTAL Business Type Expenditures (lines 56 - 68) 69						12,585	12,585	12,845	11,849
TOTAL GOV & BUS TYPE EXP. (lines 55+69) 70	209,325	5,866	0	0	0	12,585	227,776	57,055	47,599
Transfers Out 71								0	0
Total Expenditures & Other Financing Uses (lines 71 +72) 72	209,325	5,866	0	0	0	12,585	227,776	57,055	47,599
Continuing Appropriation 73								0	0
Ending Fund Balance June 30 74	37,591	51,646	20	0	0	43,256	132,493	172,493	173,933

* 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 Knierim

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	30,072	0	0	0			30,072	27,243	25,408
Less: Uncollected Property Taxes - Levy Year 2							0	0	0
Net Current Property Taxes (line 1 minus line 2) 3	30,072	0	0	0			30,072	27,243	25,408
Delinquent Property Taxes 4							0	0	0
TIF Revenues 5							0	0	0
Other City Taxes:									
Utility Tax Replacement Excise Taxes 6	1,085	0	0	0			472 1,085	1,092	1,125
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							395 0	0	0
Subtotal - Other City Taxes (lines 6 thru 11) 12	1,085	0	0	0			1,085	1,092	1,125
Licenses & Permits 13							0	0	54
Use of Money & Property 14	3,000						3,000	5,200	4,703
Intergovernmental:									
Federal Grants & Reimbursements 15	92,000						399 92,000	0	0
State Shared Revenues 16		3,200					400 3,200	3,130	3,180
Other State Grants & Reimbursements 17							401 0	0	0
Local Grants & Reimbursements 18	43,000	2,666					402 45,666	5,700	5,812
Subtotal - Intergovernmental (lines 15 thru 18) 19	135,000	5,866	0	0			140,866	8,830	8,992
Charges for Fees & Service:									
Water Utility 20						12,585	404 12,585	12,845	14,370
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	168						410 168	168	84
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	168	0	0	0	0	12,585	12,753	13,013	14,454
Special Assessments 34							0	0	0
Miscellaneous 35							0	237	572
Other Financing Sources:									
Operating Transfers In 36	0						0	0	0
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	0
Total Revenues except for beginning fund balance (lines 3, 4, 5, 12, 13, 14, 19, 33, 34, 35, & 39) 40	169,325	5,866	0	0	0	12,585	187,776	55,615	55,308
Beginning Fund Balance July 1 41	77,591	51,646	0	0	0	43,256	172,493	173,933	166,224
TOTAL REVENUES & BEGIN BALANCE (lines 40+41) 42	246,916	57,512	0	0	0	55,841	360,269	229,548	221,532

CITY OF Knierim 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	30,072	106	0	134	0	161	0					234	30,072	264	27,243	294	25,408
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	30,072	108	0	136	0	163	0					236	30,072	266	27,243	296	25,408
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	1,085	111	0	138	0	165	0					239	1,085	269	1,092	299	1,125
Licenses & Permits	82	0	112	0							212	0	240	0	270	0	300	54
Use of Money and Property	83	3,000	113	0	139	0	166	0	194	0	213	0	241	3,000	271	5,200	301	4,703
Intergovernmental	84	135,000	114	5,866	140	0	167	0			426	0	242	140,866	272	8,830	302	8,992
Charges for Fees & Service	85	168	115	0	141	0	168	0	195	0	214	12,585	243	12,753	273	13,013	303	14,454
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	237	305	572
Sub-Total Revenues	88	169,325	118	5,866	144	0	171	0	197	0	216	12,585	246	187,776	276	55,615	306	55,308
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	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	169,325	120	5,866	148	0	175	0	200	0	220	12,585	250	187,776	280	55,615	310	55,308
Expenditures & Other Financing Uses																		
Public Safety	600	180,210	609	0							623	0	335	180,210	632	8,190	642	6,783
Public Works	601	4,939	610	5,866							624	0	336	10,805	633	10,794	643	9,738
Health and Social Services	602	1,000	611	0							625	0	352	1,000	634	1,000	644	800
Culture and Recreation	603	3,300	612	0							626	0	371	3,300	635	4,300	645	2,789
Community and Economic Development	604	2,650	613	0							627	0	372	2,650	636	2,300	646	1,210
General Government	605	17,226	614	0							628	0	373	17,226	637	17,626	647	14,430
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	209,325	617	5,866	619	0	622	0	631	0			442	215,191	640	44,210	650	35,750
Business Type Proprietary: Enterprise & ISF											12,585	374	12,585	641	12,845	651	11,849	
Total Gov & Bus Type Expenditures	97	209,325	125	5,866	153	0	180	0	205	0	225	12,585	255	227,776	285	57,055	315	47,599
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	209,325	130	5,866	157	0	185	0	208	0	230	12,585	260	227,776	290	57,055	320	47,599
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	103	-40,000	131	0	158	0	186	0	209	0	231	0	261	-40,000	291	-1,440	321	7,709
Continuing Appropriation							652	0			653	0	654	0	655	0		
Beginning Fund Balance July 1	104	77,591	132	51,646	159	0	187	0	210	0	232	43,256	262	172,493	292	173,933	322	166,224
Ending Fund Balance June 30	105	37,591	133	51,646	160	0	188	0	211	0	233	43,256	263	132,493	293	172,493	323	173,933

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

City Name: Knierim

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)	Water Utility	100,000	December-78	3,000	2,600		5,600	5,600	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	3,000	2,600	0	5,600	5,600	0

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

Fiscal Year
2007

City Name: Knierim

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

