

01-005

Adoption of Budget and Certification of City Taxes

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

The City of: Orient County Name: ADAIR 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>2,877,979</u>	2b <u>2,842,411</u>	<u>402</u>
DEBT SERVICE	3a <u>4,370,287</u>	3b <u>4,334,719</u>	
Ag Land	4a <u>21,275</u>		

Code Sec.	Dollar Limit	Purpose	#N/A #N/A	TAXES LEVIED		Rate		
				(A) Request with Utility Replacement	(B) Property Taxes Levied			
384.1	#N/A	Regular General levy	###	5	23,312	23,024	43	8.10000
(384)		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	3,100	3,062	52	1.07714
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.		462	470	464	465	0.16331
(384)		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	26,882	26,550		
384.1	3.00375	Ag Land		26	64	64	63	3.00375
		Total General Fund Tax Levies (25 + 26)		27	26,946	26,614		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	2,600	2,568		0.90341
	Amt Nec	Other Employee Benefits		31	3,500	3,457		1.21613
		Total Employee Benefit Levies (29,30,31)		32	6,100	6,025	65	2.11954
		Sub Total Special Revenue Levies (28+32)		33	6,100	6,025		
		Valuation						
386	As Req	With Gas & Elec	Without Gas & Elec					
		(A)	(B)	34		0	66	0
		(A)	(B)	35		0	67	0
		(A)	(B)	36		0	68	0
		(A)	(B)	35a		0	69	0
		(A)	(B)	36a		0	565	0
		(A)	(B)	37		0	566	0
		Total SSMID (34 thru 37)		38	0	0		Do Not Add
		Total Special Revenue Levies (33+38)		39	6,100	6,025		
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	33,046	32,639	72	11.45999

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 **Orient**

(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	15,444					15,444	206,350	221,794
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	81,411					81,411	319,298	400,709
Actual Expenditures Except End Bal (pg 12, line 259) *	3	76,395					76,395	395,502	471,897
Ending Fund Balance June 30, 2006 (pg 12, line 261) *	4	20,460	0	0	0	0	20,460	130,146	150,606
(2)		General	Spec Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Enterprise	Grand Total
** Re-Estimated FY 2006									
Beginning Fund Balance	5	20,460	0	0	0	0	20,460	130,146	150,606
Re-Est Revenues	6	70,629	48,000	0	0	0	118,629	308,060	426,689
Re-Est Expenditures	7	54,510	48,000	0	0	0	102,510	331,380	433,890
Continuing Appropriation	8				0		0	0	0
Ending Fund Balance	9	36,579	0	0	0	0	36,579	106,826	143,405
(3)									
** Budget FY 2007									
Beginning Fund Balance	10	36,579	0	0	0	0	36,579	106,826	143,405
Revenues	11	43,666	121,200	0	0	0	164,866	312,240	477,106
Expenditures	12	45,990	117,000	0	0	0	162,990	310,020	473,010
Continuing Appropriation	13				0		0	0	0
Ending Fund Balance	14	34,255	4,200	0	0	0	38,455	109,046	147,501

* 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	470					328	470	0
Flood Control	4						329	0	0
Fire Department	5	4,700					330	4,700	0
Ambulance	6						331	0	0
Building Inspections	7						332	0	0
Miscellaneous Protective Services	8	500					333	500	0
Animal Control	9	800					349	800	0
Other Public Safety	10						334	0	6,470
TOTAL (lines 1 - 10)	11	6,470	0		0		6,470	6,470	5,470
Public Works									
Roads, Bridges, & Sidewalks	12	7,000	48,600				353	55,600	0
Parking - Meter and Off-Street	13						356	0	0
Street Lighting	14	1,500					324	1,500	0
Traffic Control and Safety	15	1,000					326	1,000	0
Snow Removal	16						354	0	0
Highway Engineering	17						355	0	0
Street Cleaning	18	1,000					359	1,000	0
Airport (if not Enterprise)	19						365	0	0
Garbage (if not Enterprise)	20	5,120					358	5,120	0
Other Public Works	21	1,450	6,100				350	7,550	22,390
TOTAL (lines 12 - 21)	22	17,070	54,700		0		71,770	22,390	47,318
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	3,000						344 3,000	0	0
Museum, Band and Theater 32	800						345 800	0	0
Parks 33	3,600						346 3,600	0	0
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	9,650	8,767
TOTAL (lines 31 - 37) 38	7,400	0			0		7,400	9,650	8,767
Community and Economic Development									
Community Beautification 39	3,500						367 3,500	3,500	3,500
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	3,500	0			0		3,500	3,500	3,500
General Government									
Mayor, Council, & City Manager 45	3,300						375 3,300	0	0
Clerk, Treasurer, & Finance Adm. 46	1,000						376 1,000	0	0
Elections 47							377 0	0	0
Legal Services & City Attorney 48	1,250						378 1,250	0	0
City Hall & General Buildings 49	2,000						380 2,000	0	0
Tort Liability 50	220						382 220	0	0
Other General Government 51	3,780						381 3,780	12,500	11,340
TOTAL (lines 45 - 51) 52	11,550	0			0		11,550	12,500	11,340
Debt Service 53		36,000						0	0
Capital Projects 54		20,300						48,000	107,227
TOTAL Government Activities Expenditures (lines 11+22+30+38+44+52+53+54) 55	45,990	111,000	0	0	0		156,990	102,510	183,622
BUSINESS TYPE ACTIVITIES									
Proprietary: Enterprise & Budgeted ISF									
Water Utility 56						70,420	360 70,420	75,120	69,593
Sewer Utility 57							357 0	0	0
Electric Utility 58						239,600	361 239,600	256,260	218,682
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						310,020	310,020	331,380	288,275
TOTAL GOV & BUS TYPE EXP. (lines 55+69) 70	45,990	111,000	0	0	0	310,020	467,010	433,890	471,897
Transfers Out 71		6,000						6,000	0
Total Expenditures & Other Financing Uses (lines 71 +72) 72	45,990	117,000	0	0	0	310,020	473,010	433,890	471,897
Continuing Appropriation 73								0	0
Ending Fund Balance June 30 74	34,255	4,200	20	0	0	109,046	147,501	143,405	150,606

* 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 Orient

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	26,614	6,025	0	0			32,639	36,522	35,134
Less: Uncollected Property Taxes - Levy Year 2							0	0	0
Net Current Property Taxes (line 1 minus line 2) 3	26,614	6,025	0	0			32,639	36,522	35,134
Delinquent Property Taxes 4							0	0	0
TIF Revenues 5		49,000					49,000	28,000	20,958
Other City Taxes:									
Utility Tax Replacement Excise Taxes 6	332	75	0	0			472	407	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		33,300					395	33,300	20,000
Subtotal - Other City Taxes (lines 6 thru 11) 12	332	33,375	0	0			33,300	20,000	0
Licenses & Permits 13	700						700	700	650
Use of Money & Property 14	500						500	1,000	254
Intergovernmental:									
Federal Grants & Reimbursements 15							399	0	0
State Shared Revenues 16		32,800					400	32,800	31,500
Other State Grants & Reimbursements 17							401	0	0
Local Grants & Reimbursements 18							402	0	0
Subtotal - Intergovernmental (lines 15 thru 18) 19	0	32,800	0	0		0	32,800	31,500	32,508
Charges for Fees & Service:									
Water Utility 20						74,000	404	74,000	73,540
Sewer Utility 21							405	0	0
Electric Utility 22						238,240	406	238,240	230,430
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	600						413	600	0
Subtotal - Charges for Service (lines 20 thru 32) 33	600	0	0	0	0	312,240	312,840	308,060	303,970
Special Assessments 34								0	0
Miscellaneous 35	1,350							1,350	500
Other Financing Sources:									
Operating Transfers In 36	6,000							6,000	0
Proceeds of Debt 37	7,570							7,570	0
Proceeds of Capital Asset Sales 38								0	0
Subtotal-Other Financing Sources (lines 36 thru 38) 39	13,570	0	0	0	0	0	13,570	0	0
Total Revenues except for beginning fund balance (lines 3, 4, 5, 12, 13, 14, 19, 33, 34, 35, & 39) 40	43,666	121,200	0	0	0	312,240	477,106	426,689	400,709
Beginning Fund Balance July 1 41	36,579	0	0	0	0	106,826	143,405	150,606	221,794
TOTAL REVENUES & BEGIN BALANCE (lines 40+41) 42	80,245	121,200	0	0	0	419,066	620,511	577,295	622,503

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

City Name: Orient

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)	TIF HOUSING PRJECTS Internal loan	22,273	December-02	4,000	1,400		5,400	5,400	0
(2)	ELECTRIC SUBSTATION PROJECT	200,000	December-05	20,000	6,480		26,480	26,480	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			24,000	7,880	0	31,880	31,880	0

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

Fiscal Year
2007

City Name: Orient

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

NOTICE OF PUBLIC HEARING BUDGET ESTIMATE

City of **Orient** , Iowa

The City Council will conduct a public hearing on the proposed Budget at Bank/City Hall Conference Room

on March 6, 2006 at 7:00 P.M.
(Date) xx/xx/xx (hour)

The Budget Estimate Summary of proposed receipts and expenditures is shown below.
Copies of the the detailed proposed Budget may be obtained or viewed at the offices of the Mayor,
City Clerk, and at the Library.

The estimated Total tax levy rate per \$1000 valuation on regular property \$ 11.45999

The estimated tax levy rate per \$1000 valuation on Agricultural land is \$ 3.00375

At the public hearing, any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget.

641.337.5711
phone number

Shirley Ross, City clerk
City Clerk/Finance Officer's NAME

		Budget FY 2007	Re-estimated FY 2006	Actual FY 2005
		(a)	(b)	(c)
Revenues & Other Financing Sources				
Taxes Levied on Property	1	32,639	36,522	35,134
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	3	32,639	36,522	35,134
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	49,000	28,000	20,958
Other City Taxes	6	33,707	20,407	0
Licenses & Permits	7	700	700	650
Use of Money and Property	8	500	1,000	254
Intergovernmental	9	32,800	31,500	32,508
Charges for Fees & Service	10	312,840	308,060	303,970
Special Assessments	11	0	0	0
Miscellaneous	12	1,350	500	7,235
Other Financing Sources	13	13,570	0	0
Total Revenues and Other Sources	14	477,106	426,689	400,709
Expenditures & Other Financing Uses				
Public Safety	15	6,470	6,470	5,470
Public Works	16	71,770	22,390	47,318
Health and Social Services	17	0	0	0
Culture and Recreation	18	7,400	9,650	8,767
Community and Economic Development	19	3,500	3,500	3,500
General Government	20	11,550	12,500	11,340
Debt Service	21	36,000	0	0
Capital Projects	22	20,300	48,000	107,227
Total Government Activities Expenditures	23	156,990	102,510	183,622
Business Type / Enterprises	24	310,020	331,380	288,275
Total ALL Expenditures	25	467,010	433,890	471,897
Transfers Out	26	6,000	0	0
Total ALL Expenditures/Transfers Out	27	473,010	433,890	471,897
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	28	4,096	-7,201	-71,188
Continuing Appropriation	29	0	0	
Beginning Fund Balance July 1	30	143,405	150,606	221,794
Ending Fund Balance June 30	31	147,501	143,405	150,606