

42-398

Adoption of Budget and Certification of City Taxes

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

The City of: UNION County Name: HARDIN 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.

County Auditor Date Stamp		Telephone Number		Signature			
		January 1, 2005 Property Valuations				Last Official Census	
		With Gas & Electric		Without Gas & Electric			
		Regular	2a	7,611,581	2b		7,283,970
		DEBT SERVICE	3a		3b		
	Ag Land	4a	168,380				

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	61,654	59,000	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	12,815	12,263	52	1.68362	
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.		462	0	0	465	0	
(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	74,469	71,263			
384.1	3.00375	Ag Land		26	506	506	63	3.00375	
		Total General Fund Tax Levies (25 + 26)		27	74,975	71,769			Do Not Add
		Special Revenue Levies							
384.8	0.27000	Emergency (if general fund at levy limit)		28	2,055	1,967	64	0.27000	
384.6	Amt Nec	Police & Fire Retirement		29	0	0		0	
	Amt Nec	FICA & IPERS (if general fund at levy limit)		30	8,450	8,086		1.11015	
	Amt Nec	Other Employee Benefits		31	7,054	6,750		0.92675	
		Total Employee Benefit Levies (29,30,31)		32	15,504	14,836	65	2.03690	
		Sub Total Special Revenue Levies (28+32)		33	17,559	16,803			
		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	17,559	16,803			
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	92,534	88,572	72	12.09052	

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 **UNION**

(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	43,069	57,461				100,530	69,391	169,921
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	87,128	85,793				172,921	94,621	267,542
Actual Expenditures Except End Bal (pg 12, line 259) *	3	87,502	63,330				150,832	88,258	239,090
Ending Fund Balance June 30, 2006 (pg 12, line 261) *	4	42,695	79,924	0	0	0	122,619	75,754	198,373
(2)		General	Spec Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Enterprise	Grand Total
** Re-Estimated FY 2006									
Beginning Fund Balance	5	42,695	79,924	0	0	0	122,619	75,754	198,373
Re-Est Revenues	6	110,854	89,209	0	0	0	200,063	112,560	312,623
Re-Est Expenditures	7	129,423	62,519	0	0	0	191,942	112,302	304,244
Continuing Appropriation	8				0		0	0	0
Ending Fund Balance	9	24,126	106,614	0	0	0	130,740	76,012	206,752
(3)									
** Budget FY 2007									
Beginning Fund Balance	10	24,126	106,614	0	0	0	130,740	76,012	206,752
Revenues	11	142,107	85,342	0	0	0	227,449	106,930	334,379
Expenditures	12	123,822	91,499	0	0	0	215,321	100,672	315,993
Continuing Appropriation	13				0		0	0	0
Ending Fund Balance	14	42,411	100,457	0	0	0	142,868	82,270	225,138

* 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	9,821					325	9,821	9,394	9,394
Jail	2						327	0	0	0
Emergency Management	3						328	0	0	0
Flood Control	4						329	0	0	0
Fire Department	5	6,813					330	6,813	6,921	6,353
Ambulance	6	100					331	100	100	0
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	16,734	0		0			16,734	16,415	15,747
Public Works										
Roads, Bridges, & Sidewalks	12	9,670	19,840				353	29,510	47,495	44,544
Parking - Meter and Off-Street	13						356	0	0	0
Street Lighting	14		11,881				324	11,881	12,051	8,687
Traffic Control and Safety	15		400				326	400	230	0
Snow Removal	16		1,500				354	1,500	1,000	2,514
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		3,255				350	3,255	0	0
TOTAL (lines 12 - 21)	22	9,670	36,876		0			46,546	60,776	55,745
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	28,200	8,987				344	37,187	16,500	15,000
Museum, Band and Theater	32						345	0	0	0
Parks	33	1,236					346	1,236	1,236	1,114
Recreation	34	35,764	2,190				587	37,954	35,950	1,711
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	65,200	11,177			0		76,377	53,686	17,825
Community and Economic Development										
Community Beautification	39						367	0	0	0
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	0	0			0		0	0	0
General Government										
Mayor, Council, & City Manager	45	2,250	344				375	2,594	2,157	2,366
Clerk, Treasurer, & Finance Adm.	46	4,290	1,382				376	5,672	2,500	5,999
Elections	47	0					377	0	100	0
Legal Services & City Attorney	48	5,000					378	5,000	13,600	3,000
City Hall & General Buildings	49	8,946					380	8,946	10,520	10,419
Tort Liability	50	11,372					382	11,372	10,500	11,819
Other General Government	51	360	25,720				381	26,080	21,688	27,912
TOTAL (lines 45 - 51)	52	32,218	27,446			0		59,664	61,065	61,515
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	123,822	75,499	0	0	0		199,321	191,942	150,832
BUSINESS TYPE ACTIVITIES										
Proprietary: Enterprise & Budgeted ISF										
Water Utility	56					42,063	360	42,063	45,533	37,312
Sewer Utility	57					32,411	357	32,411	37,109	25,813
Electric Utility	58						361	0	0	0
Gas Utility	59						362	0	0	0
Airport	60						365	0	0	0
Landfill/Garbage	61					26,198	383	26,198	29,660	25,132
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					100,672		100,672	112,302	88,257
TOTAL GOV & BUS TYPE EXP. (lines 55+69)	70	123,822	75,499	0	0	0	100,672	299,993	304,244	239,089
Transfers Out	71		16,000					16,000	0	0
Total Expenditures & Other Financing Uses (lines 71 +72)	72	123,822	91,499	0	0	0	100,672	315,993	304,244	239,089
Continuing Appropriation	73							0	0	0
Ending Fund Balance June 30	74	42,411	100,457	0	0	0	82,270	225,138	206,752	198,373

* 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 UNION

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	71,769	16,803	0	0			88,572	93,648	90,897
Less: Uncollected Property Taxes - Levy Year 2							0	0	0
Net Current Property Taxes (line 1 minus line 2) 3	71,769	16,803	0	0			88,572	93,648	90,897
Delinquent Property Taxes 4							0	0	0
TIF Revenues 5							0	0	0
Other City Taxes:									
Utility Tax Replacement Excise Taxes 6	3,206	756	0	0			472 3,962	4,306	1,625
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		32,000					395 32,000	32,000	27,181
Subtotal - Other City Taxes (lines 6 thru 11) 12	3,206	32,756	0	0			35,962	36,306	28,806
Licenses & Permits 13	2,700						2,700	2,700	415
Use of Money & Property 14	700						700	700	587
Intergovernmental:									
Federal Grants & Reimbursements 15	200						399 200	200	0
State Shared Revenues 16	780	35,783					400 36,563	36,861	32,277
Other State Grants & Reimbursements 17	2,926						401 2,926	2,926	3,420
Local Grants & Reimbursements 18	5,889						402 5,889	1,100	7,685
Subtotal - Intergovernmental (lines 15 thru 18) 19	9,795	35,783	0	0		0	45,578	41,087	43,382
Charges for Fees & Service:									
Water Utility 20						45,800	404 45,800	45,600	38,619
Sewer Utility 21						34,300	405 34,300	37,300	29,642
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						26,830	410 26,830	29,660	26,360
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	19,874						413 19,874	19,359	4,323
Subtotal - Charges for Service (lines 20 thru 32) 33	19,874	0	0	0	0	106,930	126,804	131,919	98,944
Special Assessments 34								0	0
Miscellaneous 35	18,063							18,063	6,263
Other Financing Sources:									
Operating Transfers In 36	16,000							16,000	0
Proceeds of Debt 37								0	0
Proceeds of Capital Asset Sales 38								0	0
Subtotal-Other Financing Sources (lines 36 thru 38) 39	16,000	0	0	0	0	0	16,000	0	0
Total Revenues except for beginning fund balance (lines 3, 4, 5, 12, 13, 14, 19, 33, 34, 35, & 39) 40	142,107	85,342	0	0	0	106,930	334,379	312,623	267,541
Beginning Fund Balance July 1 41	24,126	106,614	0	0	0	76,012	206,752	198,373	169,921
TOTAL REVENUES & BEGIN BALANCE (lines 40+41) 42	166,233	191,956	0	0	0	182,942	541,131	510,996	437,462

CITY OF UNION 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	71,769	106	16,803	134	0	161	0					234	88,572	264	93,648	294	90,897
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	71,769	108	16,803	136	0	163	0					236	88,572	266	93,648	296	90,897
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	3,206	111	32,756	138	0	165	0					239	35,962	269	36,306	299	28,806
Licenses & Permits	82	2,700	112	0							212	0	240	2,700	270	2,700	300	415
Use of Money and Property	83	700	113	0	139	0	166	0	194	0	213	0	241	700	271	700	301	587
Intergovernmental	84	9,795	114	35,783	140	0	167	0			426	0	242	45,578	272	41,087	302	43,382
Charges for Fees & Service	85	19,874	115	0	141	0	168	0	195	0	214	106,930	243	126,804	273	131,919	303	98,944
Special Assessments	86	0	116	0	142	0	169	0			427	0	244	0	274	0	304	0
Miscellaneous	87	18,063	117	0	143	0	170	0	196	0	215	0	245	18,063	275	6,263	305	4,510
Sub-Total Revenues	88	126,107	118	85,342	144	0	171	0	197	0	216	106,930	246	318,379	276	312,623	306	267,541
Other Financing Sources:																		
Transfers In	89	16,000	119	0	145	0	172	0	198	0	217	0	247	16,000	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	142,107	120	85,342	148	0	175	0	200	0	220	106,930	250	334,379	280	312,623	310	267,541
Expenditures & Other Financing Uses																		
Public Safety	600	16,734	609	0							623	0	335	16,734	632	16,415	642	15,747
Public Works	601	9,670	610	36,876							624	0	336	46,546	633	60,776	643	55,745
Health and Social Services	602	0	611	0							625	0	352	0	634	0	644	0
Culture and Recreation	603	65,200	612	11,177							626	0	371	76,377	635	53,686	645	17,825
Community and Economic Development	604	0	613	0							627	0	372	0	636	0	646	0
General Government	605	32,218	614	27,446							628	0	373	59,664	637	61,065	647	61,515
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	123,822	617	75,499	619	0	622	0	631	0			442	199,321	640	191,942	650	150,832
Business Type Proprietary: Enterprise & ISF											100,672	374	100,672	641	112,302	651	88,257	
Total Gov & Bus Type Expenditures	97	123,822	125	75,499	153	0	180	0	205	0	225	100,672	255	299,993	285	304,244	315	239,089
Transfers Out	101	0	129	16,000	156	0	184	0	207	0	229	0	259	16,000	289	0	319	0
Total ALL Expenditures/Transfers Out	102	123,822	130	91,499	157	0	185	0	208	0	230	100,672	260	315,993	290	304,244	320	239,089
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	103	18,285	131	-6,157	158	0	186	0	209	0	231	6,258	261	18,386	291	8,379	321	28,452
Continuing Appropriation							652	0			653	0	654	0	655	0		
Beginning Fund Balance July 1	104	24,126	132	106,614	159	0	187	0	210	0	232	76,012	262	206,752	292	198,373	322	169,921
Ending Fund Balance June 30	105	42,411	133	100,457	160	0	188	0	211	0	233	82,270	263	225,138	293	206,752	323	198,373

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

City Name: UNION

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)						0		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			0	0	0	0	0	0

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

Fiscal Year
2007

City Name: UNION

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

