

# 54-515

## Adoption of Budget and Certification of City Taxes

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

The City of: Webster County Name: KEOKUK 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						
		<b>January 1, 2005 Property Valuations</b>				Last Official Census <b>110</b>				
		Regular		With Gas & Electric			Without Gas & Electric			
		2a		1,052,299			2b		945,879	
		DEBT SERVICE		3a			3b			
Ag Land		4a		56,791						

				(A)		(B)		(C)	
Code Sec.	Dollar Limit	Purpose	#N/A	Request with Utility Replacement	Property Taxes Levied	Rate			
384.1	#N/A	Regular General levy	###	5	8,524	7,662	43	8.10000	
<b>Non-Voted Other Permissible Levies</b>									
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	2,500	2,247	52	2.37575	
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.		462	0	0	465	0	
<b>Voted Other Permissible Levies</b>									
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	
<b>Total General Fund Regular Levies (5 thru 24)</b>				25	11,024	9,909			
384.1	3.00375	Ag Land		26	171	171	63	3.00375	
<b>Total General Fund Tax Levies (25 + 26)</b>				27	11,195	10,080	Do Not Add		
<b>Special Revenue Levies</b>									
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			
	Amt Nec	Other Employee Benefits		31	0	0			
<b>Total Employee Benefit Levies (29,30,31)</b>				32	0	0	65	0	
<b>Sub Total Special Revenue Levies (28+32)</b>				33	0	0			
<b>Valuation</b>									
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	
<b>Total SSMID (34 thru 37)</b>				38	0	0	Do Not Add		
<b>Total Special Revenue Levies (33+38)</b>				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	
<b>Total Property Taxes (27+39+40+41)</b>				42	11,195	10,080	72	10.47575	

**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 Webster

(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	22,404	24,773				47,177	27,009	74,186
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	14,941	41,668				56,609	7,683	64,292
Actual Expenditures Except End Bal (pg 12, line 259) *	3	21,995	38,855				60,850	5,783	66,633
Ending Fund Balance June 30, 2006 (pg 12, line 261) *	4	15,350	27,586	0	0	0	42,936	28,909	71,845
(2)		General	Spec Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Enterprise	Grand Total
** Re-Estimated FY 2006									
Beginning Fund Balance	5	15,350	27,586	0	0	0	42,936	28,909	71,845
Re-Est Revenues	6	14,784	12,377	0	0	0	27,161	87,631	114,792
Re-Est Expenditures	7	18,632	4,750	0	0	0	23,382	85,081	108,463
Continuing Appropriation	8				0		0	0	0
Ending Fund Balance	9	11,502	35,213	0	0	0	46,715	31,459	78,174
(3)									
** Budget FY 2007									
Beginning Fund Balance	10	11,502	35,213	0	0	0	46,715	31,459	78,174
Revenues	11	17,548	9,500	0	0	0	27,048	8,900	35,948
Expenditures	12	18,769	13,400	0	0	0	32,169	6,000	38,169
Continuing Appropriation	13				0		0	0	0
Ending Fund Balance	14	10,281	31,313	0	0	0	41,594	34,359	75,953

\* 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)
<b>GOVERNMENT ACTIVITIES</b>									
<b>Public Safety</b>									
Police Department/Crime Prevention	1						325	0	0
Jail	2						327	0	0
Emergency Management	3						328	0	0
Flood Control	4						329	0	0
Fire Department	5	575					330	575	620
Ambulance	6						331	0	0
Building Inspections	7						332	0	0
Miscellaneous Protective Services	8						333	0	0
Animal Control	9						349	0	0
Other Public Safety	10						334	0	0
TOTAL (lines 1 - 10)	11	575	0		0		575	620	620
<b>Public Works</b>									
Roads, Bridges, & Sidewalks	12		6,500				353	6,500	1,500
Parking - Meter and Off-Street	13						356	0	0
Street Lighting	14		3,400				324	3,400	3,000
Traffic Control and Safety	15						326	0	0
Snow Removal	16		500				354	500	250
Highway Engineering	17						355	0	0
Street Cleaning	18						359	0	0
Airport (if not Enterprise)	19						365	0	0
Garbage (if not Enterprise)	20	5,500					358	5,500	5,000
Other Public Works	21						350	0	0
TOTAL (lines 12 - 21)	22	5,500	10,400		0		15,900	9,750	43,355
<b>Health and Social Services</b>									
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	300					343	300	300
TOTAL (lines 23 - 29)	30	300	0		0		300	300	300

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)
<b>Culture and Recreation</b>									
Library Services 31	64						344 64	80	80
Museum, Band and Theater 32							345 0	0	0
Parks 33	2,400						346 2,400	1,000	7,423
Recreation 34							347 0	0	0
Cemetery 35							348 0	0	0
Community Center, Zoo, & Marina 36							349 0	0	0
Other Culture and Recreation 37	100						348 100	50	88
TOTAL (lines 31 - 37) 38	2,564	0			0		2,564	1,130	7,591
<b>Community and Economic Development</b>									
Community Beautification 39	2,700	3,000					367 5,700	1,400	1,848
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	2,700	3,000			0		5,700	1,400	1,848
<b>General Government</b>									
Mayor, Council, & City Manager 45	1,880						375 1,880	1,880	1,909
Clerk, Treasurer, & Finance Adm. 46	1,000						376 1,000	1,000	1,000
Elections 47							377 0	202	0
Legal Services & City Attorney 48	250						378 250	850	0
City Hall & General Buildings 49	1,000						380 1,000	3,000	876
Tort Liability 50	500						382 500	500	425
Other General Government 51	2,500						381 2,500	2,750	2,926
TOTAL (lines 45 - 51) 52	7,130	0			0		7,130	10,182	7,136
<b>Debt Service</b>									
<b>Capital Projects</b>									
TOTAL Government Activities Expenditures (lines 11+22+30+38+44+52+53+54) 55	18,769	13,400	0	0	0		32,169	23,382	60,850
<b>BUSINESS TYPE ACTIVITIES</b>									
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>									
Water Utility 56						6,000	360 6,000	6,400	5,783
Sewer Utility 57							357 0	1,592	0
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	77,089	0
TOTAL Business Type Expenditures (lines 56 - 68) 69						6,000	6,000	85,081	5,783
TOTAL GOV & BUS TYPE EXP. (lines 55+69) 70	18,769	13,400	0	0	0	6,000	38,169	108,463	66,633
Transfers Out 71							0	0	0
Total Expenditures & Other Financing Uses (lines 71 +72) 72	18,769	13,400	0	0	0	6,000	38,169	108,463	66,633
Continuing Appropriation 73							0	0	0
Ending Fund Balance June 30 74	10,281	31,313	20	0	0	34,359	75,953	78,174	71,843

\* 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 Webster

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)
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>									
Taxes Levied on Property 1	10,080	0	0	0			10,080	7,991	8,956
Less: Uncollected Property Taxes - Levy Year 2							0	0	0
Net Current Property Taxes (line 1 minus line 2) 3	10,080	0	0	0			10,080	7,991	8,956
Delinquent Property Taxes 4							0	0	0
TIF Revenues 5							0	0	0
Other City Taxes:									
Utility Tax Replacement Excise Taxes 6	1,115	0	0	0			472	0	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							395	0	0
Subtotal - Other City Taxes (lines 6 thru 11) 12	1,115	0	0	0			1,115	0	0
Licenses & Permits 13	3							3	3
Use of Money & Property 14	350					400	750	700	614
Intergovernmental:									
Federal Grants & Reimbursements 15							399	0	0
State Shared Revenues 16		7,900					400	7,900	87,800
Other State Grants & Reimbursements 17							401	0	32,911
Local Grants & Reimbursements 18		1,600					402	1,666	1,143
Subtotal - Intergovernmental (lines 15 thru 18) 19	0	9,500	0	0		0	9,500	89,466	41,666
Charges for Fees & Service:									
Water Utility 20						8,500	404	8,500	7,444
Sewer Utility 21							405	0	1,592
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	5,400						410	5,400	4,681
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	540
Subtotal - Charges for Service (lines 20 thru 32) 33	5,400	0	0	0	0	8,500	13,900	16,032	12,475
Special Assessments 34								0	0
Miscellaneous 35	600							600	576
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
<b>Total Revenues except for beginning fund balance (lines 3, 4, 5, 12, 13, 14, 19, 33, 34, 35, &amp; 39) 40</b>	<b>17,548</b>	<b>9,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,900</b>	<b>35,948</b>	<b>114,792</b>	<b>64,290</b>
Beginning Fund Balance July 1 41	11,502	35,213	0	0	0	31,459	78,174	71,845	74,186
<b>TOTAL REVENUES &amp; BEGIN BALANCE (lines 40+41) 42</b>	<b>29,050</b>	<b>44,713</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>40,359</b>	<b>114,122</b>	<b>186,637</b>	<b>138,476</b>

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)	
<b>Revenues &amp; Other Financing Sources</b>																		
Taxes Levied on Property	77	10,080	106	0	134	0	161	0					234	10,080	264	7,991	294	8,956
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	10,080	108	0	136	0	163	0					236	10,080	266	7,991	296	8,956
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	1,115	111	0	138	0	165	0					239	1,115	269	0	299	0
Licenses & Permits	82	3	112	0							212	0	240	3	270	3	300	3
Use of Money and Property	83	350	113	0	139	0	166	0	194	0	213	400	241	750	271	700	301	614
Intergovernmental	84	0	114	9,500	140	0	167	0			426	0	242	9,500	272	89,466	302	41,666
Charges for Fees & Service	85	5,400	115	0	141	0	168	0	195	0	214	8,500	243	13,900	273	16,032	303	12,475
Special Assessments	86	0	116	0	142	0	169	0			427	0	244	0	274	0	304	0
Miscellaneous	87	600	117	0	143	0	170	0	196	0	215	0	245	600	275	600	305	576
Sub-Total Revenues	88	17,548	118	9,500	144	0	171	0	197	0	216	8,900	246	35,948	276	114,792	306	64,290
<b>Other Financing Sources:</b>																		
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
<b>Total Revenues and Other Sources</b>	92	17,548	120	9,500	148	0	175	0	200	0	220	8,900	250	35,948	280	114,792	310	64,290
<b>Expenditures &amp; Other Financing Uses</b>																		
Public Safety	600	575	609	0					623	0			335	575	632	620	642	620
Public Works	601	5,500	610	10,400					624	0			336	15,900	633	9,750	643	43,355
Health and Social Services	602	300	611	0					625	0			352	300	634	300	644	300
Culture and Recreation	603	2,564	612	0					626	0			371	2,564	635	1,130	645	7,591
Community and Economic Development	604	2,700	613	3,000					627	0			372	5,700	636	1,400	646	1,848
General Government	605	7,130	614	0					628	0			373	7,130	637	10,182	647	7,136
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
<b>Total Government Activities Expenditures</b>	608	18,769	617	13,400	619	0	622	0	631	0			442	32,169	640	23,382	650	60,850
Business Type Proprietary: Enterprise & ISF											6,000		6,000	641	85,081	651	5,783	
<b>Total Gov &amp; Bus Type Expenditures</b>	97	18,769	125	13,400	153	0	180	0	205	0	225	6,000	255	38,169	285	108,463	315	66,633
Transfers Out	101	0	129	0	156	0	184	0	207	0	229	0	259	0	289	0	319	0
<b>Total ALL Expenditures/Transfers Out</b>	102	18,769	130	13,400	157	0	185	0	208	0	230	6,000	260	38,169	290	108,463	320	66,633
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	103	-1,221	131	-3,900	158	0	186	0	209	0	231	2,900	261	-2,221	291	6,329	321	-2,343
Continuing Appropriation							652	0			653	0	654	0	655	0		
<b>Beginning Fund Balance July 1</b>	104	11,502	132	35,213	159	0	187	0	210	0	232	31,459	262	78,174	292	71,845	322	74,186
<b>Ending Fund Balance June 30</b>	105	10,281	133	31,313	160	0	188	0	211	0	233	34,359	263	75,953	293	78,174	323	71,843

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

City Name: Webster

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
<b>TOTALS</b>			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: Webster

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
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(55)							0		0
(56)							0		0
(57)							0		0
(58)							0		0
(59)							0		0
(60)							0		0
				0	0	0	0	0	0

