

# 58-557

## Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2007 - ENDING JUNE 30, 2008

The City of: Fredonia County Name: LOUISA Date Budget Adopted: 03/05/07  
(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, 2006 Property Valuations</b>				Last Official Census	
		With Gas & Electric		Without Gas & Electric			
		Regular	2a	1,895,239	2b		1,831,967
		<b>DEBT SERVICE</b>	3a		3b		
Ag Land	4a	4,137					

Code		Dollar	ENTER BENEFITED FIRE		(A)	(B)	(C)
Sec.	Limit	Purpose	DISTRICT RATE BELOW		Request with	Property Taxes	Rate
					Utility Replacement	Levied	
384.1	8.10000	Regular General levy	5a	5	14,300	13,823	7.54540
<b>Non-Voted Other Permissible Levies</b>							
12(8)	0.67500	Contract for use of Bridge		6	0	0	0
12(10)	0.95000	Opr & Maint publicly owned Transit		7	0	0	0
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center		8	0	0	0
12(12)	0.13500	Opr & Maint of City owned Civic Center		9	0	0	0
12(13)	0.06750	Planning a Sanitary Disposal Project		10	0	0	0
12(14)	0.27000	Aviation Authority (under sec.330A.15)		11	0	0	0
12(15)	Amt Nec	Joint city-county building lease		12	0	0	0
12(16)	0.06750	Levee Impr. fund in special charter city		13	0	0	0
12(18)	Amt Nec	Liability, property & self insurance costs		14	0	0	0
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.		462	0	0	0
<b>Voted Other Permissible Levies</b>							
12(1)	0.13500	Instrumental/Vocal Music Groups		15	0	0	0
12(2)	0.81000	Memorial Building		16	0	0	0
12(3)	0.13500	Symphony Orchestra		17	0	0	0
12(4)	0.27000	Cultural & Scientific Facilities		18	0	0	0
12(5)	As Voted	County Bridge		19	0	0	0
12(6)	1.35000	Missi or Missouri River Bridge Const.		20	0	0	0
12(9)	0.03375	Aid to a Transit Company		21	0	0	0
12(17)	0.20500	Maintain Institution received by gift/devise		22	0	0	0
12(19)	1.00000	City Emergency Medical District		463	0	0	0
12(21)	0.27000	Support Public Library		23	0	0	0
28E.22	1.50000	Unified Law Enforcement		24	0	0	0
<b>Total General Fund Regular Levies (5 thru 24)</b>					<b>14,300</b>	<b>13,823</b>	
384.1	3.00375	Ag Land		26	0	0	0
<b>Total General Fund Tax Levies (25 + 26)</b>					<b>14,300</b>	<b>13,823</b>	<b>Do Not Add</b>
<b>Special Revenue Levies</b>							
384.8	0.27000	Emergency (if general fund at levy limit)		28	0	0	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
<b>Total Employee Benefit Levies (29,30,31)</b>					<b>0</b>	<b>0</b>	<b>0</b>
<b>Sub Total Special Revenue Levies (28+32)</b>					<b>0</b>	<b>0</b>	
<b>Valuation</b>							
386	As Req						
		<i>With Gas &amp; Elec</i>					
		<i>Without Gas &amp; Elec</i>					
SSMID 1	(A)		(B)	34		0	0
SSMID 2	(A)		(B)	35		0	0
SSMID 3	(A)		(B)	36		0	0
SSMID 4	(A)		(B)	35a		0	0
SSMID 5	(A)		(B)	36a		0	0
SSMID 6	(A)		(B)	37		0	0
<b>Total SSMID (34 thru 37)</b>					<b>0</b>	<b>0</b>	<b>Do Not Add</b>
<b>Total Special Revenue Levies (33+38)</b>					<b>0</b>	<b>0</b>	
384.4	Amt Nec	<b>Debt Service Levy</b>		40	<b>0</b>	<b>0</b>	<b>0</b>
					<b>76.10(6)</b>		
384.7	0.67500	<b>Capital Projects (Capital Improv. Reserve)</b>		41	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Property Taxes (27+39+40+41)</b>					<b>14,300</b>	<b>13,823</b>	<b>7.54540</b>

### 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 Fredonia

(1)		General	Spec Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Tot
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
<b>*Annual Report FY 2006</b>									
Beginning Fund Balance July 1, 2005 (pg 5, line 134) *	1	200,681					200,681	47,885	248,566
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	110,945					110,945		110,945
Actual Expenditures Except End Bal (pg 12, line 259) *	3	94,772					94,772		94,772
Ending Fund Balance June 30, 2006 (pg 12, line 261) *	4	216,854	0	0	0	0	216,854	47,885	264,739
(2)		General	Spec Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Enterprise	Grand Total
<b>** Re-Estimated FY 2007</b>									
Beginning Fund Balance	5	216,854	0	0	0	0	216,854	47,885	264,739
Re-Est Revenues	6	101,013	0	0	2,500	0	103,513	0	103,513
Re-Est Expenditures	7	34,353	16,649	3,443	0	0	54,445	29,438	83,883
Continuing Appropriation	8				0		0	0	0
Ending Fund Balance	9	283,514	-16,649	-3,443	2,500	0	265,922	18,447	284,369
(3)									
<b>** Budget FY 2008</b>									
Beginning Fund Balance	10	283,514	-16,649	-3,443	2,500	0	265,922	18,447	284,369
Revenues	11	18,650	17,500	0	0	0	36,150	62,500	98,650
Expenditures	12	35,072	11,500	21,205	0	0	67,777	52,950	120,727
Continuing Appropriation	13				0		0	0	0
Ending Fund Balance	14	267,092	-10,649	-24,648	2,500	0	234,295	27,997	262,292

\* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2006

\*\* The remaining two sections are filled in by the software once ALL worksheets are completed.

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2008

Fiscal Years

	GENERAL (A)	SPECIAL REVENUES (B)	DEBT SERVICE (C)	CAPITAL PROJECTS (D)	PERMANENT (E)	PROPRIETARY (F)	BUDGET 2008 (G)	RE-ESTIMATED 2007 (H)	ACTUAL 2006 (I)	
<b>GOVERNMENT ACTIVITIES</b>										
<b>Public Safety</b>										
Police Department/Crime Prevention	1	5,663					325	5,663	5,946	5,663
Jail	2						327	0	0	0
Emergency Management	3						328	0	0	0
Flood Control	4						329	0	0	0
Fire Department	5						330	0	0	0
Ambulance	6						331	0	0	0
Building Inspections	7						332	0	0	0
Miscellaneous Protective Services	8						333	0	0	0
Animal Control	9	1,200					349	1,200	1,200	0
Other Public Safety	10						334	0	300	0
<b>TOTAL (lines 1 - 10)</b>	<b>11</b>	<b>6,863</b>	<b>0</b>		<b>0</b>		<b>6,863</b>	<b>7,446</b>	<b>5,663</b>	
<b>Public Works</b>										
Roads, Bridges, & Sidewalks	12		8,000				353	8,000	13,149	7,294
Parking - Meter and Off-Street	13						356	0	0	0
Street Lighting	14	3,600					324	3,600	2,904	3,541
Traffic Control and Safety	15	500					326	500	602	0
Snow Removal	16	600					354	600	1,200	330
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	1,005					358	1,005	0	0
Other Public Works	21						350	0	1,564	0
<b>TOTAL (lines 12 - 21)</b>	<b>22</b>	<b>5,705</b>	<b>8,000</b>		<b>0</b>		<b>13,705</b>	<b>19,419</b>	<b>11,165</b>	
<b>Health and Social Services</b>										
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
<b>TOTAL (lines 23 - 29)</b>	<b>30</b>	<b>0</b>	<b>0</b>		<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2008

Fiscal Years

	GENERAL (A)	SPECIAL REVENUES (B)	DEBT SERVICE (C)	CAPITAL PROJECTS (D)	PERMANENT (E)	PROPRIETARY (F)	BUDGET 2008 (G)	RE-ESTIMATED 2007 (H)	ACTUAL 2006 (I)
<b>Culture and Recreation</b>									
Library Services 31	604						344 604	604	604
Museum, Band and Theater 32							345 0	0	0
Parks 33	4,500	3,500					346 8,000	8,000	219
Recreation 34							587 0	0	14,000
Cemetery 35							366 0	0	0
Community Center, Zoo, & Marina 36							347 0	0	0
Other Culture and Recreation 37							348 0	0	585
TOTAL (lines 31 - 37) 38	5,104	3,500			0		8,604	8,604	15,408
<b>Community and Economic Development</b>									
Community Beautification 39							367 0	0	0
Economic Development 40	250						368 250	1,010	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	250	0			0		250	1,010	0
<b>General Government</b>									
Mayor, Council, & City Manager 45	3,200						375 3,200	4,740	3,340
Clerk, Treasurer, & Finance Adm. 46	5,400						376 5,400	5,400	4,000
Elections 47							377 0	395	361
Legal Services & City Attorney 48	3,500						378 3,500	1,000	3,347
City Hall & General Buildings 49	1,050						380 1,050	2,225	1,019
Tort Liability 50							382 0	0	0
Other General Government 51	4,000						381 4,000	763	0
TOTAL (lines 45 - 51) 52	17,150	0			0		17,150	14,523	12,067
Debt Service 53			21,205						0
Capital Projects 54									0
TOTAL Government Activities Expenditures (lines 11+22+30+38+44+52+53+54) 55	35,072	11,500	21,205	0	0		67,777		
<b>BUSINESS TYPE ACTIVITIES</b>									
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>									
Water Utility 56							360 0	3,825	0
Sewer Utility 57						36,000	357 36,000	7,241	33,565
Electric Utility 58							361 0	0	0
Gas Utility 59							362 0	0	0
Airport 60							365 0	0	0
Landfill/Garbage 61						16,950	383 16,950	18,372	16,904
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						52,950	52,950	29,438	50,469
TOTAL GOV & BUS TYPE EXP. (lines 55+69) 70	35,072	11,500	21,205	0	0	52,950	120,727	29,438	50,469
Transfers Out 71								0	0
Total Expenditures & Other Financing Uses (lines 71 +72) 72	35,072	11,500	21,205	0	0	52,950	120,727	83,883	94,772
Continuing Appropriation 73					0			0	0
Ending Fund Balance June 30 74	267,092	-10,649	-24,648	2,500	0	27,997	262,292	284,369	264,739

\* 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 Fredonia

REVENUES DETAIL  
Fiscal Year Ending 2008

Fiscal Years

	GENERAL (A)	SPECIAL REVENUES (B)	DEBT SERVICE (C)	CAPITAL PROJECTS (D)	PERMANENT (E)	PROPRIETARY (F)	BUDGET 2008 (G)	RE-ESTIMATED 2007 (H)	ACTUAL 2006 (I)
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>									
Taxes Levied on Property 1	13,823	0	0	0			13,823	13,633	19,107
Less: Uncollected Property Taxes - Levy Year 2							0	0	0
Net Current Property Taxes (line 1 minus line 2) 3	13,823	0	0	0			13,823	13,633	19,107
Delinquent Property Taxes 4							0	0	0
TIF Revenues 5							0	0	0
Other City Taxes:									
Utility Tax Replacement Excise Taxes 6	477	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	477	0	0	0			477	0	0
Licenses & Permits 13							0	0	0
Use of Money & Property 14	1,100						1,100	1,100	187
Intergovernmental:									
Federal Grants & Reimbursements 15							399	0	18,109
State Shared Revenues 16		17,500					400	17,500	0
Other State Grants & Reimbursements 17							401	0	0
Local Grants & Reimbursements 18	2,500						402	2,500	0
Subtotal - Intergovernmental (lines 15 thru 18) 19	2,500	17,500	0	0		0	20,000	20,000	18,109
Charges for Fees & Service:									
Water Utility 20							404	0	0
Sewer Utility 21							405	42,000	35,894
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	17,500	16,904
Hospital 27							411	0	0
Transit 28							412	0	0
Cable TV, Internet & Telephone 29	750						429	750	744
Housing Authority 30							430	0	0
Storm Water Utility 31							431	0	0
Other Fees & Charges for Service 32							413	3,000	9,000
Subtotal - Charges for Service (lines 20 thru 32) 33	750	0	0	0	0	62,500	63,250	68,780	53,542
Special Assessments 34							0	0	0
Miscellaneous 35							0	0	0
Other Financing Sources:									
Operating Transfers In 36							0	0	20,000
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	20,000
<b>Total Revenues except for beginning fund balance (lines 3, 4, 5, 12, 13, 14, 19, 33, 34, 35, &amp; 39) 40</b>	<b>18,650</b>	<b>17,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>62,500</b>	<b>98,650</b>	<b>103,513</b>	<b>110,945</b>
Beginning Fund Balance July 1 41	283,514	-16,649	-3,443	2,500	0	18,447	284,369	264,739	248,566
<b>TOTAL REVENUES &amp; BEGIN BALANCE (lines 40+41) 42</b>	<b>302,164</b>	<b>851</b>	<b>-3,443</b>	<b>2,500</b>	<b>0</b>	<b>80,947</b>	<b>383,019</b>	<b>368,252</b>	<b>359,511</b>

**CITY OF Fredonia ADOPTED BUDGET SUMMARY**

**YEAR ENDED JUNE 30, 2008**

**Fiscal Years**

	GENERAL (A)		SPECIAL REVENUES (B)		DEBT SERVICE (C)		CAPITAL PROJECTS (D)		PERMANENT (E)		PROPRIETARY (F)		BUDGET 2008 (G)		RE-ESTIMATED 2007 (H)		ACTUAL 2006 (I)		
<b>Revenues &amp; Other Financing Sources</b>																			
Taxes Levied on Property	77	13,823	106	0	134	0	161	0					234	13,823	264	13,633	294	19,107	
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	13,823	108	0	136	0	163	0					236	13,823	266	13,633	296	19,107	
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	477	111	0	138	0	165	0					239	477	269	0	299	0	
Licenses & Permits	82	0	112	0							212	0	240	0	270	0	300	0	
Use of Money and Property	83	1,100	113	0	139	0	166	0	194	0	213	0	241	1,100	271	1,100	301	187	
Intergovernmental	84	2,500	114	17,500	140	0	167	0			426	0	242	20,000	272	20,000	302	18,109	
Charges for Fees & Service	85	750	115	0	141	0	168	0	195	0	214	62,500	243	63,250	273	68,780	303	53,542	
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	0	305	0	
Sub-Total Revenues	88	18,650	118	17,500	144	0	171	0	197	0	216	62,500	246	98,650	276	103,513	306	90,945	
<b>Other Financing Sources:</b>																			
Transfers In	89	0	119	0	145	0	172	0	198	0	217	0	247	0	277	0	307	20,000	
Proceeds of Debt	90	0	459	0	146	0	173	0			218	0	248	0	278	0	308	0	
Proceeds of Capital Asset Sales	91	0			147	0	174	0	199	0	219	0	249	0	279	0	309	0	
<b>Total Revenues and Other Sources</b>	92	18,650	120	17,500	148	0	175	0	200	0	220	62,500	250	98,650	280	103,513	310	110,945	
<b>Expenditures &amp; Other Financing Uses</b>																			
Public Safety	600	6,863	609	0					623	0			335	6,863	632	7,446	642	5,663	
Public Works	601	5,705	610	8,000					624	0			336	13,705	633	19,419	643	11,165	
Health and Social Services	602	0	611	0					625	0			352	0	634	0	644	0	
Culture and Recreation	603	5,104	612	3,500					626	0			371	8,604	635	8,604	645	15,408	
Community and Economic Development	604	250	613	0					627	0			372	250	636	1,010	646	0	
General Government	605	17,150	614	0					628	0			373	17,150	637	14,523	647	12,067	
Debt Service	606	0	615	0	618	21,205			629	0			440	21,205	638	3,443	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	35,072	617	11,500	619	21,205	622	0	631	0			442	67,777	640	54,445	650	0	
Business Type Proprietary: Enterprise & ISF												52,950	374	52,950	641	29,438	651	50,469	
<b>Total Gov &amp; Bus Type Expenditures</b>	97	35,072	125	11,500	153	21,205	180	0	205	0	225	52,950	255	120,727	285	83,883	315	50,469	
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	35,072	130	11,500	157	21,205	185	0	208	0	230	52,950	260	120,727	290	29,438	320	50,469	
<b>Excess Revenues &amp; Other Sources Over (Under) Expenditures/Transfers Out</b>																			
Continuing Appropriation							652	0			653	0	654	0	655	0			
<b>Beginning Fund Balance July 1</b>	104	283,514	132	-16,649	159	-3,443	187	2,500	210	0	232	18,447	262	284,369	292	264,739	322	248,566	
<b>Ending Fund Balance June 30</b>	105	267,092	133	-10,649	160	-24,648	188	2,500	211	0	233	27,997	263	262,292	293	338,814	323	309,042	



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

Fiscal Year  
 2008

City Name: Fredonia

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 2008 (D)	Interest Due FY 2008 +(E)	Bond Registration Due FY 2008 +(F)	Total Obligation Due FY 2008 =(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

