

Fund Balance Worksheet for City of Manson

(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 2006									
Beginning Fund Balance July 1, 2005 (pg 5, line 134) *	1	464,706	385,171	20,106			869,983	283,753	1,153,736
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	614,823	463,350	185,747			1,263,920	548,820	1,812,740
Actual Expenditures Except End Bal (pg 12, line 259) *	3	602,753	477,288	189,185			1,269,226	511,977	1,781,203
Ending Fund Balance June 30, 2006 (pg 12, line 261) *	4	476,776	371,233	16,668	0	0	864,677	320,596	1,185,273
(2)		General	Spec Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Enterprise	Grand Total
** Re-Estimated FY 2007									
Beginning Fund Balance	5	476,776	371,233	16,668	0	0	864,677	320,596	1,185,273
Re-Est Revenues	6	555,190	293,347	183,910	0	0	1,032,447	353,900	1,386,347
Re-Est Expenditures	7	555,190	293,347	183,910	0	0	1,032,447	353,900	1,386,347
Continuing Appropriation	8				0		0	0	0
Ending Fund Balance	9	476,776	371,233	16,668	0	0	864,677	320,596	1,185,273
(3)									
** Budget FY 2008									
Beginning Fund Balance	10	476,776	371,233	16,668	0	0	864,677	320,596	1,185,273
Revenues	11	567,319	293,360	159,945	0	0	1,020,624	353,900	1,374,524
Expenditures	12	590,224	300,360	159,945	0	0	1,050,529	368,900	1,419,429
Continuing Appropriation	13				0		0	0	0
Ending Fund Balance	14	453,871	364,233	16,668	0	0	834,772	305,596	1,140,368

* 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)	
GOVERNMENT ACTIVITIES										
Public Safety										
Police Department/Crime Prevention	1	162,619					325	162,619	152,921	146,301
Jail	2						327	0	0	0
Emergency Management	3	2,610					328	2,610	2,610	2,619
Flood Control	4						329	0	0	0
Fire Department	5	17,950					330	17,950	17,950	19,722
Ambulance	6	41,862					331	41,862	41,862	51,219
Building Inspections	7						332	0	0	0
Miscellaneous Protective Services	8						333	0	0	0
Animal Control	9	800					349	800	800	617
Other Public Safety	10						334	0	0	0
TOTAL (lines 1 - 10)	11	225,841	0		0			225,841	216,143	220,478
Public Works										
Roads, Bridges, & Sidewalks	12		111,266				353	111,266	111,266	144,254
Parking - Meter and Off-Street	13						356	0	0	0
Street Lighting	14		26,000				324	26,000	26,000	25,428
Traffic Control and Safety	15		1,800				326	1,800	1,800	1,412
Snow Removal	16		13,000				354	13,000	13,000	10,153
Highway Engineering	17						355	0	0	0
Street Cleaning	18		4,500				359	4,500	4,500	4,679
Airport (if not Enterprise)	19						365	0	0	0
Garbage (if not Enterprise)	20	92,540					358	92,540	92,540	89,833
Other Public Works	21						350	0	0	0
TOTAL (lines 12 - 21)	22	92,540	156,566		0			249,106	249,106	275,759
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	6,435					341	6,435	6,435	6,650
Community Mental Health	28						342	0	0	0
Other Health and Social Services	29						343	0	0	0
TOTAL (lines 23 - 29)	30	6,435	0		0			6,435	6,435	6,650

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)
Culture and Recreation									
Library Services 31	49,217						344 49,217	46,841	47,209
Museum, Band and Theater 32							345 0	0	0
Parks 33	39,100						346 39,100	20,000	15,320
Recreation 34	54,200						587 54,200	54,200	111,142
Cemetery 35	2,000						366 2,000	2,000	2,000
Community Center, Zoo, & Marina 36	8,400						347 8,400	8,400	9,554
Other Culture and Recreation 37							348 0	0	0
TOTAL (lines 31 - 37) 38	152,917	0			0		152,917	131,441	185,225
Community and Economic Development									
Community Beautification 39		1,500					367 1,500	1,500	385
Economic Development 40	2,900						368 2,900	2,900	1,400
Housing and Urban Renewal 41							369 0	0	173,908
Planning & Zoning 42	500						379 500	500	0
Other Com & Econ Development 43							370 0	0	0
TOTAL (lines 39 - 43) 44	3,400	1,500			0		4,900	4,900	175,693
General Government									
Mayor, Council, & City Manager 45	5,250						375 5,250	5,250	4,620
Clerk, Treasurer, & Finance Adm. 46	33,478						376 33,478	31,618	30,279
Elections 47							377 0	0	831
Legal Services & City Attorney 48	1,000						378 1,000	1,000	972
City Hall & General Buildings 49	11,350						380 11,350	11,350	10,216
Tort Liability 50	42,000						382 42,000	40,000	38,301
Other General Government 51	16,013	134,000					381 150,013	143,013	122,737
TOTAL (lines 45 - 51) 52	109,091	134,000			0		243,091	232,231	207,956
Debt Service 53			159,945				159,945	183,910	189,185
Capital Projects 54							0	0	0
TOTAL Government Activities Expenditures (lines 11+22+30+38+44+52+53+54) 55	590,224	292,066	159,945	0	0		1,042,235		
BUSINESS TYPE ACTIVITIES									
Proprietary: Enterprise & Budgeted ISF									
Water Utility 56						212,900	360 212,900	197,900	176,004
Sewer Utility 57						30,220	357 30,220	29,912	211,101
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						125,780	447 125,780	126,088	124,872
Enterprise CAPITAL PROJECTS 68							448 0	0	0
TOTAL Business Type Expenditures (lines 56 - 68) 69						368,900	368,900	353,900	511,977
TOTAL GOV & BUS TYPE EXP. (lines 55+69) 70	590,224	292,066	159,945	0	0	368,900	1,411,135	353,900	511,977
Transfers Out 71		8,294					8,294	8,281	8,280
Total Expenditures & Other Financing Uses (lines 71 +72) 72	590,224	300,360	159,945	0	0	368,900	1,419,429	1,386,347	1,781,203
Continuing Appropriation 73					0		0	0	0
Ending Fund Balance June 30 74	453,871	364,233	16,668	0	0	305,596	1,140,368	1,185,273	1,185,273

* 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 Manson

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)
REVENUES & OTHER FINANCING SOURCES									
Taxes Levied on Property	1	277,054	127,631	150,885	0		555,570	574,999	570,493
Less: Uncollected Property Taxes - Levy Year	2						0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	277,054	127,631	150,885	0		555,570	574,999	570,493
Delinquent Property Taxes	4						0	0	0
TIF Revenues	5						0	0	0
Other City Taxes:									
Utility Tax Replacement Excise Taxes	6	16,472	7,663	9,060	0		472 33,195	35,347	34,294
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	16,472	7,663	9,060	0		33,195	35,347	34,294
Licenses & Permits	13	3,400					3,400	3,400	4,361
Use of Money & Property	14	25,872					25,872	25,872	21,913
Intergovernmental:									
Federal Grants & Reimbursements	15						399 0	0	173,908
State Shared Revenues	16		158,066				400 158,066	160,767	158,492
Other State Grants & Reimbursements	17	2,701					401 2,701	0	3,681
Local Grants & Reimbursements	18	52,676					402 52,676	42,931	49,314
Subtotal - Intergovernmental (lines 15 thru 18)	19	55,377	158,066	0	0	0	213,443	203,698	385,395
Charges for Fees & Service:									
Water Utility	20					197,900	404 197,900	197,900	193,768
Sewer Utility	21					156,000	405 156,000	156,000	163,199
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	105,100					410 105,100	105,100	100,548
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	58,750					413 58,750	67,750	87,616
Subtotal - Charges for Service (lines 20 thru 32)	33	163,850	0	0	0	353,900	517,750	526,750	545,131
Special Assessments	34						0	0	0
Miscellaneous	35	17,000					17,000	8,000	55,978
Other Financing Sources:									
Operating Transfers In	36	8,294		0			8,294	8,281	8,280
Proceeds of Debt	37						0	0	186,895
Proceeds of Capital Asset Sales	38						0	0	0
Subtotal-Other Financing Sources (lines 36 thru 38)	39	8,294	0	0	0	0	8,294	8,281	195,175
Total Revenues except for beginning fund balance (lines 3, 4, 5, 12, 13, 14, 19, 33, 34, 35, & 39)	40	567,319	293,360	159,945	0	353,900	1,374,524	1,386,347	1,812,740
Beginning Fund Balance July 1	41	476,776	371,233	16,668	0	320,596	1,185,273	1,185,273	1,153,736
TOTAL REVENUES & BEGIN BALANCE (lines 40+41)	42	1,044,095	664,593	176,613	0	674,496	2,559,797	2,571,620	2,966,476

CITY OF Manson 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)		
Revenues & Other Financing Sources																			
Taxes Levied on Property	77	277,054	106	127,631	134	150,885	161	0					234	555,570	264	574,999	294	570,493	
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	277,054	108	127,631	136	150,885	163	0					236	555,570	266	574,999	296	570,493	
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	16,472	111	7,663	138	9,060	165	0					239	33,195	269	35,347	299	34,294	
Licenses & Permits	82	3,400	112	0							212	0	240	3,400	270	3,400	300	4,361	
Use of Money and Property	83	25,872	113	0	139	0	166	0	194	0	213	0	241	25,872	271	25,872	301	21,913	
Intergovernmental	84	55,377	114	158,066	140	0	167	0			214	0	242	213,443	272	203,698	302	385,395	
Charges for Fees & Service	85	163,850	115	0	141	0	168	0	195	0	214	353,900	243	517,750	273	526,750	303	545,131	
Special Assessments	86	0	116	0	142	0	169	0			215	0	244	0	274	0	304	0	
Miscellaneous	87	17,000	117	0	143	0	170	0	196	0	215	0	245	17,000	275	8,000	305	55,978	
Sub-Total Revenues	88	559,025	118	293,360	144	159,945	171	0	197	0	216	353,900	246	1,366,230	276	1,378,066	306	1,617,565	
Other Financing Sources:																			
Transfers In	89	8,294	119	0	145	0	172	0	198	0	217	0	247	8,294	277	8,281	307	8,280	
Proceeds of Debt	90	0	120	0	146	0	173	0			218	0	248	0	278	0	308	186,895	
Proceeds of Capital Asset Sales	91	0	121	0	147	0	174	0	199	0	219	0	249	0	279	0	309	0	
Total Revenues and Other Sources	92	567,319	120	293,360	148	159,945	175	0	200	0	220	353,900	250	1,374,524	280	1,386,347	310	1,812,740	
Expenditures & Other Financing Uses																			
Public Safety	600	225,841	609	0					623	0			335	225,841	632	216,143	642	220,478	
Public Works	601	92,540	610	156,566					624	0			336	249,106	633	249,106	643	275,759	
Health and Social Services	602	6,435	611	0					625	0			352	6,435	634	6,435	644	6,650	
Culture and Recreation	603	152,917	612	0					626	0			371	152,917	635	131,441	645	185,225	
Community and Economic Development	604	3,400	613	1,500					627	0			372	4,900	636	4,900	646	175,693	
General Government	605	109,091	614	134,000					628	0			373	243,091	637	232,231	647	207,956	
Debt Service	606	0	615	0	618	159,945			629	0			440	159,945	638	183,910	648	189,185	
Capital Projects	607	0	616	0			621	0	630	0			441	0	639	0	649	0	
Total Government Activities Expenditures	608	590,224	617	292,066	619	159,945	622	0	631	0			442	1,042,235	640	1,024,166	650	0	
Business Type Proprietary: Enterprise & ISF											368,900		368,900	641	353,900	651	511,977		
Total Gov & Bus Type Expenditures	97	590,224	125	292,066	153	159,945	180	0	205	0	225	368,900	255	1,411,135	285	1,378,066	315	511,977	
Transfers Out	101	0	129	8,294	156	0	184	0	207	0	229	0	259	8,294	289	8,281	319	8,280	
Total ALL Expenditures/Transfers Out	102	590,224	130	300,360	157	159,945	185	0	208	0	230	368,900	260	1,419,429	290	362,181	320	520,257	
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	103	-22,905	131	-7,000	158	0	186	0	209	0	231	-15,000	261	-44,905	291	1,024,166	321	1,292,483	
Continuing Appropriation							652	0			653	0	654	0	655	0			
Beginning Fund Balance July 1	104	476,776	132	371,233	159	16,668	187	0	210	0	232	320,596	262	1,185,273	292	1,185,273	322	1,153,736	
Ending Fund Balance June 30	105	453,871	133	364,233	160	16,668	188	0	211	0	233	305,596	263	1,140,368	293	2,209,439	323	2,446,219	

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

City Name: Manson

Fiscal Year
2008

	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 Replacment and Debt Service Taxes =(I)
(1)	Street Improvement Project	340,000	October, 2001	45,000	6,115	400	51,515		51,515
(2)	Manson Aquatic Center	900,000	December, 2003	70,000	26,030	400	96,430		96,430
(3)	Police patrol car lease-purchase	12,000	March, 2007	10,700	1,300		12,000		12,000
(4)	Sewer Revenue Bonds Series 2001	309,000		14,000	7,020	585	21,605	21,605	0
(5)	Sewer Revenue Bonds Series 2004	1,504,000		59,000	41,700	3,475	104,175	104,175	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			198,700	82,165	4,860	285,725	125,780	159,945

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

Fiscal Year
2008

City Name: Manson

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	159,945

NOTICE OF PUBLIC HEARING BUDGET ESTIMATE

City of **Manson** , Iowa

The City Council will conduct a public hearing on the proposed Budget at city hall

on **March 7, 2007** at **7:00 PM**
(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 \$ **19.07880**

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.

 712-469-3759
 phone number

 City Clerk/Finance Officer's NAME

		Budget FY 2008	Re-estimated FY 2007	Actual FY 2006
		(a)	(b)	(c)
Revenues & Other Financing Sources				
Taxes Levied on Property	1	555,570	574,999	570,493
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	3	555,570	574,999	570,493
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	0	0	0
Other City Taxes	6	33,195	35,347	34,294
Licenses & Permits	7	3,400	3,400	4,361
Use of Money and Property	8	25,872	25,872	21,913
Intergovernmental	9	213,443	203,698	385,395
Charges for Fees & Service	10	517,750	526,750	545,131
Special Assessments	11	0	0	0
Miscellaneous	12	17,000	8,000	55,978
Other Financing Sources	13	8,294	8,281	195,175
Total Revenues and Other Sources	14	1,374,524	1,386,347	1,812,740
Expenditures & Other Financing Uses				
Public Safety	15	225,841	216,143	220,478
Public Works	16	249,106	249,106	275,759
Health and Social Services	17	6,435	6,435	6,650
Culture and Recreation	18	152,917	131,441	185,225
Community and Economic Development	19	4,900	4,900	175,693
General Government	20	243,091	232,231	207,956
Debt Service	21	159,945	183,910	189,185
Capital Projects	22	0	0	0
Total Government Activities Expenditures	23	1,042,235	1,024,166	0
Business Type / Enterprises	24	368,900	353,900	511,977
Total ALL Expenditures	25	1,411,135	1,378,066	511,977
Transfers Out	26	8,294	8,281	8,280
Total ALL Expenditures/Transfers Out	27	1,419,429	362,181	520,257
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	28	-44,905	1,024,166	1,292,483
Continuing Appropriation	29	0	0	
Beginning Fund Balance July 1	30	1,185,273	1,185,273	1,153,736
Ending Fund Balance June 30	31	1,140,368	2,209,439	2,446,219