

# 13-113

## Adoption of Budget and Certification of City Taxes

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

The City of: Yetter County Name: CALHOUN Date Budget Adopted: 02/12/07  
(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>	
	With Gas & Electric	Without Gas & Electric
Regular	2a <u>5,081,952</u>	2b <u>5,061,345</u>
<b>DEBT SERVICE</b>	3a _____	3b _____
Ag Land	4a _____	4b _____
		Last Official Census
		<b>36</b>

				(A)		(B)		(C)	
Code	Dollar	Purpose	#/N/A	#/N/A	Request with	Property Taxes			
Sec.	Limit				Utility Replacement	Levied			Rate
384.1	#N/A	Regular General levy	###	5	33,027	32,893	43		6.49888
<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	0	0	52		0
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	33,027	32,893		
384.1	3.00375	Ag Land		26	0	0	63		0
<b>Total General Fund Tax Levies (25 + 26)</b>					27	33,027	32,893		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			0
	Amt Nec	Other Employee Benefits		31	0	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		
Valuation									
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	0	71		0
<b>Total Property Taxes (27+39+40+41)</b>					42	33,027	32,893	72	6.49888

**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 Yetter

(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	30,040	4,086				34,126		34,126
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	42,778	3,218				45,996	7,902	53,898
Actual Expenditures Except End Bal (pg 12, line 259) *	3	40,540	1,438				41,978	7,902	49,880
Ending Fund Balance June 30, 2006 (pg 12, line 261) *	4	32,278	5,866	0	0	0	38,144	0	38,144
(2)		General	Spec Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Enterprise	Grand Total
<b>** Re-Estimated FY 2007</b>									
Beginning Fund Balance	5	32,278	5,866	0	0	0	38,144	0	38,144
Re-Est Revenues	6	38,505	2,000	0	0	0	40,505	6,000	46,505
Re-Est Expenditures	7	32,877	7,550	0	0	0	40,427	6,000	46,427
Continuing Appropriation	8				0		0	0	0
Ending Fund Balance	9	37,906	316	0	0	0	38,222	0	38,222
(3)									
<b>** Budget FY 2008</b>									
Beginning Fund Balance	10	37,906	316	0	0	0	38,222	0	38,222
Revenues	11	36,527	2,000	0	0	0	38,527	7,000	45,527
Expenditures	12	29,483	2,000	0	0	0	31,483	7,000	38,483
Continuing Appropriation	13				0		0	0	0
Ending Fund Balance	14	44,950	316	0	0	0	45,266	0	45,266

\* 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						325	0	0
Jail	2						327	0	0
Emergency Management	3						328	0	0
Flood Control	4						329	0	0
Fire Department	5	200					330	200	200
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	200	0		0		200	200	200
<b>Public Works</b>									
Roads, Bridges, & Sidewalks	12						353	0	8,000
Parking - Meter and Off-Street	13						356	0	0
Street Lighting	14	750					324	750	743
Traffic Control and Safety	15						326	0	0
Snow Removal	16		2,000				354	2,000	1,020
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	2,300					358	2,300	2,330
Other Public Works	21	4,980					350	4,980	4,380
TOTAL (lines 12 - 21)	22	8,030	2,000		0		10,030	17,977	8,473
<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						343	0	0
TOTAL (lines 23 - 29)	30	0	0		0		0	0	0

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							344	0	0
Museum, Band and Theater 32							345	0	0
Parks 33	2,000						346	2,000	1,950
Recreation 34							587	0	0
Cemetery 35							366	0	0
Community Center, Zoo, & Marina 36							347	0	0
Other Culture and Recreation 37							348	0	0
TOTAL (lines 31 - 37) 38	2,000	0			0		2,000	2,000	1,950
<b>Community and Economic Development</b>									
Community Beautification 39							367	0	0
Economic Development 40							368	0	0
Housing and Urban Renewal 41							369	0	0
Planning & Zoning 42							379	0	0
Other Com & Econ Development 43							370	0	0
TOTAL (lines 39 - 43) 44	0	0			0		0	0	0
<b>General Government</b>									
Mayor, Council, & City Manager 45	1,653						375	1,653	1,578
Clerk, Treasurer, & Finance Adm. 46	4,700						376	4,700	4,597
Elections 47	300						377	300	394
Legal Services & City Attorney 48	100						378	100	0
City Hall & General Buildings 49	3,000						380	3,000	15,268
Tort Liability 50							382	0	0
Other General Government 51	5,000						381	5,000	4,086
TOTAL (lines 45 - 51) 52	14,753	0			0		14,753	16,650	25,923
Debt Service 53								0	0
Capital Projects 54								0	0
<b>TOTAL Government Activities Expenditures</b> (lines 11+22+30+38+44+52+53+54) 55	24,983	2,000	0	0	0		26,983		
<b>BUSINESS TYPE ACTIVITIES</b>									
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>									
Water Utility 56						7,000	360	7,000	6,000
Sewer Utility 57							357	0	0
Electric Utility 58							361	0	0
Gas Utility 59							362	0	0
Airport 60							365	0	0
Landfill/Garbage 61							383	0	0
Transit 62							364	0	0
Cable TV, Internet & Telephone 63							443	0	0
Housing Authority 64							444	0	0
Storm Water Utility 65							445	0	0
Other Business Type (city hosp., ISF, parking, etc.) 66							446	0	0
Enterprise DEBT SERVICE 67							447	0	0
Enterprise CAPITAL PROJECTS 68							448	0	0
<b>TOTAL Business Type Expenditures (lines 56 - 68) 69</b>						7,000	7,000	6,000	7,902
<b>TOTAL GOV &amp; BUS TYPE EXP. (lines 55+69) 70</b>	24,983	2,000	0	0	0	7,000	33,983	6,000	7,902
Transfers Out 71	4,500						4,500	3,600	5,432
<b>Total Expenditures &amp; Other Financing Uses (lines 71 +72) 72</b>	29,483	2,000	0	0	0	7,000	38,483	46,427	49,880
Continuing Appropriation 73							0	0	0
<b>Ending Fund Balance June 30 74</b>	44,950	316	20	0	0	0	45,266	38,222	38,144

\* 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 Yetter

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	32,893	0	0	0			32,893	31,682	30,889
Less: Uncollected Property Taxes - Levy Year 2							0	0	0
Net Current Property Taxes (line 1 minus line 2) 3	32,893	0	0	0			32,893	31,682	30,889
Delinquent Property Taxes 4							0	0	0
TIF Revenues 5							0	0	0
Other City Taxes:									
Utility Tax Replacement Excise Taxes 6	134	0	0	0			472	163	162
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	134	0	0	0			134	163	162
Licenses & Permits 13							0	0	0
Use of Money & Property 14	500						500	500	1,221
Intergovernmental:									
Federal Grants & Reimbursements 15							399	0	0
State Shared Revenues 16		2,000					400	2,000	2,098
Other State Grants & Reimbursements 17							401	0	0
Local Grants & Reimbursements 18	2,000						402	4,000	9,856
Subtotal - Intergovernmental (lines 15 thru 18) 19	2,000	2,000	0	0		0	4,000	6,000	11,954
Charges for Fees & Service:									
Water Utility 20						2,500	404	2,400	2,470
Sewer Utility 21							405	0	0
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	1,160	1,164
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	0
Subtotal - Charges for Service (lines 20 thru 32) 33	0	0	0	0	0	2,500	2,500	3,560	3,634
Special Assessments 34							0	0	0
Miscellaneous 35	1,000						1,000	1,000	606
Other Financing Sources:									
Operating Transfers In 36						4,500	4,500	3,600	5,432
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	4,500	4,500	3,600	5,432
<b>Total Revenues except for beginning fund balance (lines 3, 4, 5, 12, 13, 14, 19, 33, 34, 35, &amp; 39) 40</b>	<b>36,527</b>	<b>2,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,000</b>	<b>45,527</b>	<b>46,505</b>	<b>53,898</b>
Beginning Fund Balance July 1 41	37,906	316	0	0	0	0	38,222	38,144	34,126
<b>TOTAL REVENUES &amp; BEGIN BALANCE (lines 40+41) 42</b>	<b>74,433</b>	<b>2,316</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,000</b>	<b>83,749</b>	<b>84,649</b>	<b>88,024</b>

**CITY OF Yetter 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	32,893	106	0	134	0	161	0					234	32,893	264	31,682	294	30,889
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	32,893	108	0	136	0	163	0					236	32,893	266	31,682	296	30,889
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	134	111	0	138	0	165	0					239	134	269	163	299	162
Licenses & Permits	82	0	112	0							212	0	240	0	270	0	300	0
Use of Money and Property	83	500	113	0	139	0	166	0	194	0	213	0	241	500	271	500	301	1,221
Intergovernmental	84	2,000	114	2,000	140	0	167	0			426	0	242	4,000	272	6,000	302	11,954
Charges for Fees & Service	85	0	115	0	141	0	168	0	195	0	214	2,500	243	2,500	273	3,560	303	3,634
Special Assessments	86	0	116	0	142	0	169	0			427	0	244	0	274	0	304	0
Miscellaneous	87	1,000	117	0	143	0	170	0	196	0	215	0	245	1,000	275	1,000	305	606
Sub-Total Revenues	88	36,527	118	2,000	144	0	171	0	197	0	216	2,500	246	41,027	276	42,905	306	48,466
<b>Other Financing Sources:</b>																		
Transfers In	89	0	119	0	145	0	172	0	198	0	217	4,500	247	4,500	277	3,600	307	5,432
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	36,527	120	2,000	148	0	175	0	200	0	220	7,000	250	45,527	280	46,505	310	53,898
<b>Expenditures &amp; Other Financing Uses</b>																		
Public Safety	600	200	609	0					623	0			335	200	632	200	642	200
Public Works	601	8,030	610	2,000					624	0			336	10,030	633	17,977	643	8,473
Health and Social Services	602	0	611	0					625	0			352	0	634	0	644	0
Culture and Recreation	603	2,000	612	0					626	0			371	2,000	635	2,000	645	1,950
Community and Economic Development	604	0	613	0					627	0			372	0	636	0	646	0
General Government	605	14,753	614	0					628	0			373	14,753	637	16,650	647	25,923
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	24,983	617	2,000	619	0	622	0	631	0			442	26,983	640	36,827	650	0
Business Type Proprietary: Enterprise & ISF											7,000	374	7,000	641	6,000	651	7,902	
<b>Total Gov &amp; Bus Type Expenditures</b>	97	24,983	125	2,000	153	0	180	0	205	0	225	7,000	255	33,983	285	42,827	315	7,902
Transfers Out	101	4,500	129	0	156	0	184	0	207	0	229	0	259	4,500	289	3,600	319	5,432
<b>Total ALL Expenditures/Transfers Out</b>	102	29,483	130	2,000	157	0	185	0	208	0	230	7,000	260	38,483	290	9,600	320	13,334
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	103	7,044	131	0	158	0	186	0	209	0	231	0	261	7,044	291	36,905	321	40,564
Continuing Appropriation							652	0			653	0	654	0	655	0		
<b>Beginning Fund Balance July 1</b>	104	37,906	132	316	159	0	187	0	210	0	232	0	262	38,222	292	38,144	322	34,126
<b>Ending Fund Balance June 30</b>	105	44,950	133	316	160	0	188	0	211	0	233	0	263	45,266	293	75,049	323	74,690

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

City Name: Yetter

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)						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  
 2008

City Name: Yetter

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

