

# 22-182

## Adoption of Budget and Certification of City Taxes

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

The City of: Clayton County Name: CLAYTON Date Budget Adopted: 03/13/06  
(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	
		Regular		With Gas & Electric			Without Gas & Electric
		2a		3,783,935			2b 3,761,139
		<b>DEBT SERVICE</b>		3a 3,783,935			3b 3,761,139
Ag Land		4a 48,102					

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	30,650	30,465	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	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	30,650	30,465	
384.1	3.00375	Ag Land		26	144	144	63 3.00375
<b>Total General Fund Tax Levies (25 + 26)</b>				27	30,794	30,609	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	
<b>Valuation</b>							
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
<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	30,794	30,609	72 8.10000

**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 Clayton

(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 2005</b>									
Beginning Fund Balance July 1, 2005 (pg 5, line 134) *	1						0		0
Actual Revenues Except Beg Bal (pg 5, line 132) *	2						0		0
Actual Expenditures Except End Bal (pg 12, line 259) *	3						0		0
Ending Fund Balance June 30, 2006 (pg 12, line 261) *	4	0	0	0	0	0	0	0	0
(2)		General	Spec Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Enterprise	Grand Total
<b>** Re-Estimated FY 2006</b>									
Beginning Fund Balance	5	0	0	0	0	0	0	0	0
Re-Est Revenues	6	39,527	4,581	0	0	0	44,108	17,546	61,654
Re-Est Expenditures	7	39,527	4,581	0	0	0	44,108	17,546	61,654
Continuing Appropriation	8				0		0	0	0
Ending Fund Balance	9	0	0	0	0	0	0	0	0
(3)									
<b>** Budget FY 2007</b>									
Beginning Fund Balance	10	0	0	0	0	0	0	0	0
Revenues	11	43,595	3,396	0	0	0	46,991	17,462	64,453
Expenditures	12	43,595	3,396	0	0	0	46,991	17,462	64,453
Continuing Appropriation	13				0		0	0	0
Ending Fund Balance	14	0	0	0	0	0	0	0	0

\* 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	55					328	55	55
Flood Control	4						329	0	1,000
Fire Department	5	1,500					330	1,500	2,000
Ambulance	6	800					331	800	0
Building Inspections	7						332	0	0
Miscellaneous Protective Services	8						333	0	0
Animal Control	9						349	0	0
Other Public Safety	10	315					334	315	0
TOTAL (lines 1 - 10)	11	2,670	0		0		2,670	3,055	2,689
<b>Public Works</b>									
Roads, Bridges, & Sidewalks	12	5,410	3,396				353	8,806	4,681
Parking - Meter and Off-Street	13						356	0	0
Street Lighting	14	1,679					324	1,679	1,679
Traffic Control and Safety	15						326	0	0
Snow Removal	16	1,000					354	1,000	1,000
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	7,924					358	7,924	8,159
Other Public Works	21						350	0	0
TOTAL (lines 12 - 21)	22	16,013	3,396		0		19,409	15,519	43,995
<b>Health and Social Services</b>									
Welfare Assistance	23	50					337	50	52
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	28					342	28	100
Other Health and Social Services	29	170					343	170	100
TOTAL (lines 23 - 29)	30	248	0		0		248	252	278

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	225					344	225	200	0
Museum, Band and Theater	32						345	0	0	0
Parks	33	1,000					346	1,000	0	0
Recreation	34						587	0	287	0
Cemetery	35	500					366	500	400	0
Community Center, Zoo, & Marina	36						347	0	0	0
Other Culture and Recreation	37						348	0	0	625
<b>TOTAL (lines 31 - 37)</b>	<b>38</b>	<b>1,725</b>	<b>0</b>				<b>1,725</b>	<b>887</b>	<b>625</b>	
<b>Community and Economic Development</b>										
Community Beautification	39	1,000					367	1,000	5,000	0
Economic Development	40	2,732					368	2,732	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	2,046
<b>TOTAL (lines 39 - 43)</b>	<b>44</b>	<b>3,732</b>	<b>0</b>				<b>3,732</b>	<b>5,000</b>	<b>2,046</b>	
<b>General Government</b>										
Mayor, Council, & City Manager	45	2,000					375	2,000	2,000	0
Clerk, Treasurer, & Finance Adm.	46	3,900					376	3,900	3,300	0
Elections	47	500					377	500	495	0
Legal Services & City Attorney	48	2,000					378	2,000	4,000	0
City Hall & General Buildings	49	3,000					380	3,000	5,000	0
Tort Liability	50	3,000					382	3,000	4,500	0
Other General Government	51	4,807					381	4,807	100	16,498
<b>TOTAL (lines 45 - 51)</b>	<b>52</b>	<b>19,207</b>	<b>0</b>				<b>19,207</b>	<b>19,395</b>	<b>16,498</b>	
<b>Debt Service</b>	<b>53</b>							<b>0</b>	<b>0</b>	<b>0</b>
<b>Capital Projects</b>	<b>54</b>							<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL Government Activities Expenditures</b> <i>(lines 11+22+30+38+44+52+53+54)</i>	<b>55</b>	<b>43,595</b>	<b>3,396</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>46,991</b>	<b>44,108</b>	<b>66,131</b>
<b>BUSINESS TYPE ACTIVITIES</b>										
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>										
Water Utility	56					17,462	360	17,462	17,546	0
Sewer Utility	57						357	0	0	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	0	14,479
<b>TOTAL Business Type Expenditures (lines 56 - 68)</b>	<b>69</b>					<b>17,462</b>		<b>17,462</b>	<b>17,546</b>	<b>14,479</b>
<b>TOTAL GOV &amp; BUS TYPE EXP. (lines 55+69)</b>	<b>70</b>	<b>43,595</b>	<b>3,396</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>17,462</b>	<b>64,453</b>	<b>61,654</b>	<b>80,610</b>
Transfers Out	71							0	0	0
<b>Total Expenditures &amp; Other Financing Uses (lines 71 +72)</b>	<b>72</b>	<b>43,595</b>	<b>3,396</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>17,462</b>	<b>64,453</b>	<b>61,654</b>	<b>80,610</b>
Continuing Appropriation	73							0	0	0
<b>Ending Fund Balance June 30</b>	<b>74</b>	<b>0</b>	<b>0</b>	<b>20</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,636</b>

\* 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 Clayton

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	30,609	0	0	0			30,609	29,488	30,821
Less: Uncollected Property Taxes - Levy Year 2							0	0	0
Net Current Property Taxes (line 1 minus line 2) 3	30,609	0	0	0			30,609	29,488	30,821
Delinquent Property Taxes 4							0	0	0
TIF Revenues 5							0	0	0
Other City Taxes:									
Utility Tax Replacement Excise Taxes 6	185	0	0	0			472 185	0	0
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	2,732						395 2,732	0	0
Subtotal - Other City Taxes (lines 6 thru 11) 12	2,917	0	0	0			2,917	0	0
Licenses & Permits 13	1,020						1,020	880	920
Use of Money & Property 14	937						937	1,000	1,397
Intergovernmental:									
Federal Grants & Reimbursements 15							399 0	0	0
State Shared Revenues 16		3,396					400 3,396	4,581	3,396
Other State Grants & Reimbursements 17							401 0	0	0
Local Grants & Reimbursements 18							402 0	0	0
Subtotal - Intergovernmental (lines 15 thru 18) 19	0	3,396	0	0		0	3,396	4,581	3,396
Charges for Fees & Service:									
Water Utility 20						17,462	404 17,462	17,546	17,462
Sewer Utility 21							405 0	0	0
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	8,112						410 8,112	8,159	6,368
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							413 0	0	0
Subtotal - Charges for Service (lines 20 thru 32) 33	8,112	0	0	0	0	17,462	25,574	25,705	23,830
Special Assessments 34							0	0	2,329
Miscellaneous 35							0	0	21,553
Other Financing Sources:									
Operating Transfers In 36							0	0	0
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	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>43,595</b>	<b>3,396</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>17,462</b>	<b>64,453</b>	<b>61,654</b>	<b>84,246</b>
Beginning Fund Balance July 1 41	0	0	0	0	0	0	0	0	0
<b>TOTAL REVENUES &amp; BEGIN BALANCE (lines 40+41) 42</b>	<b>43,595</b>	<b>3,396</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>17,462</b>	<b>64,453</b>	<b>61,654</b>	<b>84,246</b>

CITY OF Clayton 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)	
<b>Revenues &amp; Other Financing Sources</b>																		
Taxes Levied on Property	77	30,609	106	0	134	0	161	0					234	30,609	264	29,488	294	30,821
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	30,609	108	0	136	0	163	0					236	30,609	266	29,488	296	30,821
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	2,917	111	0	138	0	165	0					239	2,917	269	0	299	0
Licenses & Permits	82	1,020	112	0							212	0	240	1,020	270	880	300	920
Use of Money and Property	83	937	113	0	139	0	166	0	194	0	213	0	241	937	271	1,000	301	1,397
Intergovernmental	84	0	114	3,396	140	0	167	0			426	0	242	3,396	272	4,581	302	3,396
Charges for Fees & Service	85	8,112	115	0	141	0	168	0	195	0	214	17,462	243	25,574	273	25,705	303	23,830
Special Assessments	86	0	116	0	142	0	169	0			427	0	244	0	274	0	304	2,329
Miscellaneous	87	0	117	0	143	0	170	0	196	0	215	0	245	0	275	0	305	21,553
Sub-Total Revenues	88	43,595	118	3,396	144	0	171	0	197	0	216	17,462	246	64,453	276	61,654	306	84,246
<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	120	0	146	0	173	0			218	0	248	0	278	0	308	0
Proceeds of Capitol Asset Sales	91	0	121	0	147	0	174	0	199	0	219	0	249	0	279	0	309	0
<b>Total Revenues and Other Sources</b>	92	43,595	120	3,396	148	0	175	0	200	0	220	17,462	250	64,453	280	61,654	310	84,246
<b>Expenditures &amp; Other Financing Uses</b>																		
Public Safety	600	2,670	609	0					623	0			335	2,670	632	3,055	642	2,689
Public Works	601	16,013	610	3,396					624	0			336	19,409	633	15,519	643	43,995
Health and Social Services	602	248	611	0					625	0			352	248	634	252	644	278
Culture and Recreation	603	1,725	612	0					626	0			371	1,725	635	887	645	625
Community and Economic Development	604	3,732	613	0					627	0			372	3,732	636	5,000	646	2,046
General Government	605	19,207	614	0					628	0			373	19,207	637	19,395	647	16,498
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	43,595	617	3,396	619	0	622	0	631	0			442	46,991	640	44,108	650	66,131
Business Type Proprietary: Enterprise & ISF											17,462	374	17,462	641	17,546	651	14,479	
<b>Total Gov &amp; Bus Type Expenditures</b>	97	43,595	125	3,396	153	0	180	0	205	0	225	17,462	255	64,453	285	61,654	315	80,610
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	43,595	130	3,396	157	0	185	0	208	0	230	17,462	260	64,453	290	61,654	320	80,610
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	103	0	131	0	158	0	186	0	209	0	231	0	261	0	291	0	321	3,636
Continuing Appropriation							652	0			653	0	654	0	655	0		
<b>Beginning Fund Balance July 1</b>	104	0	132	0	159	0	187	0	210	0	232	0	262	0	292	0	322	0
<b>Ending Fund Balance June 30</b>	105	0	133	0	160	0	188	0	211	0	233	0	263	0	293	0	323	3,636

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

Fiscal Year  
2007

City Name: Clayton

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: Clayton

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

