

22-182

Adoption of Budget and Certification of City Taxes

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

The City of: Clayton County Name: CLAYTON Date Budget Adopted: 03/12/07
(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
	January 1, 2006 Property Valuations	Last Official Census
	With Gas & Electric	Without Gas & Electric
Regular	2a <u>3,854,053</u>	2b <u>3,831,336</u>
DEBT SERVICE	3a _____	3b _____
Ag Land	4a <u>48,102</u>	<div style="border: 1px solid black; padding: 2px;">2,000</div>

				(A)		(B)		(C)	
Code	Dollar		#/N/A	Request with	Property Taxes				
Sec.	Limit	Purpose	#/N/A	Utility Replacement	Levied			Rate	
384.1	#N/A	Regular General levy	###	5	30,646	30,465	43	7.95163	
Non-Voted Other Permissible Levies									
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	
Voted Other Permissible Levies									
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	
Total General Fund Regular Levies (5 thru 24)					25	30,646	30,465		
384.1	3.00375	Ag Land		26	144	144	63	3.00375	
Total General Fund Tax Levies (25 + 26)					27	30,790	30,609	Do Not Add	
Special Revenue Levies									
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	<div style="border: 1px solid black; padding: 2px;">0</div>	0	
	Amt Nec	FICA & IPERS (if general fund at levy limit)		30	0	0	<div style="border: 1px solid black; padding: 2px;">0</div>	0	
	Amt Nec	Other Employee Benefits		31	0	0	<div style="border: 1px solid black; padding: 2px;">0</div>	0	
Total Employee Benefit Levies (29,30,31)					32	0	0	65	0
Sub Total Special Revenue Levies (28+32)					33	0	0		
Valuation									
386	As Req								
		With Gas & Elec	Without Gas & Elec						
	SSMID 1 (A)			34		0	66	0	
	SSMID 2 (A)			35		0	67	0	
	SSMID 3 (A)			36		0	68	0	
	SSMID 4 (A)			35a		0	69	0	
	SSMID 5 (A)			36a		0	565	0	
	SSMID 6 (A)			37		0	566	0	
Total SSMID (34 thru 37)					38	0	0	Do Not Add	
Total Special Revenue Levies (33+38)					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	
Total Property Taxes (27+39+40+41)					42	30,790	30,609	7.95163	

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)
*Annual Report FY 2006									
Beginning Fund Balance July 1, 2005 (pg 5, line 134) *	1	61,805					61,805	38,213	100,018
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	61,805	0	0	0	0	61,805	38,213	100,018
(2)		General	Spec Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Enterprise	Grand Total
** Re-Estimated FY 2007									
Beginning Fund Balance	5	61,805	0	0	0	0	61,805	38,213	100,018
Re-Est Revenues	6	43,595	3,396	0	0	0	46,991	17,462	64,453
Re-Est Expenditures	7	43,595	3,396	0	0	0	46,991	17,462	64,453
Continuing Appropriation	8				0		0	0	0
Ending Fund Balance	9	61,805	0	0	0	0	61,805	38,213	100,018
(3)									
** Budget FY 2008									
Beginning Fund Balance	10	61,805	0	0	0	0	61,805	38,213	100,018
Revenues	11	46,185	3,300	0	0	0	49,485	14,400	63,885
Expenditures	12	46,757	3,300	0	0	0	50,057	14,400	64,457
Continuing Appropriation	13				0		0	0	0
Ending Fund Balance	14	61,233	0	0	0	0	61,233	38,213	99,446

* 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						325	0	0
Jail	2						327	0	0
Emergency Management	3	83					328	83	55
Flood Control	4						329	0	1,500
Fire Department	5						330	0	0
Ambulance	6						331	0	800
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	315
TOTAL (lines 1 - 10)	11	83	0		0		83	2,670	2,834
Public Works									
Roads, Bridges, & Sidewalks	12	12,143	3,300				353	15,443	8,806
Parking - Meter and Off-Street	13						356	0	0
Street Lighting	14	1,679					324	1,679	1,740
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	10,752					358	10,752	7,924
Other Public Works	21						350	0	0
TOTAL (lines 12 - 21)	22	25,574	3,300		0		28,874	19,409	13,254
Health and Social Services									
Welfare Assistance	23	50					337	50	50
City Hospital	24						338	0	0
Payments to Private Hospitals	25						339	0	0
Health Regulation and Inspection	26	40					340	40	0
Water, Air, and Mosquito Control	27						341	0	0
Community Mental Health	28	70					342	70	28
Other Health and Social Services	29	200					343	200	170
TOTAL (lines 23 - 29)	30	360	0		0		360	248	361

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	225						344 225	225	225
Museum, Band and Theater 32							345 0	0	0
Parks 33	1,000						346 1,000	1,000	0
Recreation 34							587 0	0	894
Cemetery 35	500						366 500	500	597
Community Center, Zoo, & Marina 36							347 0	0	0
Other Culture and Recreation 37							348 0	0	50
TOTAL (lines 31 - 37) 38	1,725	0			0		1,725	1,725	1,766
Community and Economic Development									
Community Beautification 39	2,415						367 2,415	1,000	2,160
Economic Development 40							368 0	2,732	2,154
Housing and Urban Renewal 41							369 0	0	0
Planning & Zoning 42							379 0	0	62
Other Com & Econ Development 43							370 0	0	1,015
TOTAL (lines 39 - 43) 44	2,415	0			0		2,415	3,732	5,391
General Government									
Mayor, Council, & City Manager 45	1,700						375 1,700	2,000	1,815
Clerk, Treasurer, & Finance Adm. 46	4,800						376 4,800	3,900	3,930
Elections 47	600						377 600	500	528
Legal Services & City Attorney 48	1,500						378 1,500	2,000	1,871
City Hall & General Buildings 49	5,000						380 5,000	3,000	2,874
Tort Liability 50	3,000						382 3,000	3,000	3,031
Other General Government 51							381 0	4,807	170
TOTAL (lines 45 - 51) 52	16,600	0			0		16,600	19,207	14,219
Debt Service 53							0	0	0
Capital Projects 54							0	0	0
TOTAL Government Activities Expenditures (lines 11+22+30+38+44+52+53+54) 55	46,757	3,300	0	0	0		50,057		
BUSINESS TYPE ACTIVITIES									
Proprietary: Enterprise & Budgeted ISF									
Water Utility 56						14,400	360 14,400	17,462	7,019
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	0
TOTAL Business Type Expenditures (lines 56 - 68) 69						14,400	14,400	17,462	7,019
TOTAL GOV & BUS TYPE EXP. (lines 55+69) 70	46,757	3,300	0	0	0	14,400	64,457	17,462	7,019
Transfers Out 71							0	0	0
Total Expenditures & Other Financing Uses (lines 71 +72) 72	46,757	3,300	0	0	0	14,400	64,457	64,453	44,844
Continuing Appropriation 73					0		0	0	0
Ending Fund Balance June 30 74	61,233	0	20	0	0	38,213	99,446	100,018	120,394

* 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 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	30,609	0	0	0			30,609	30,609	30,955
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	30,609	30,955
Delinquent Property Taxes 4							0	0	0
TIF Revenues 5							0	0	0
Other City Taxes:									
Utility Tax Replacement Excise Taxes 6	181	0	0	0			472	185	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	2,439						395	2,732	2,439
Subtotal - Other City Taxes (lines 6 thru 11) 12	2,620	0	0	0			2,620	2,917	2,439
Licenses & Permits 13	1,130							1,020	900
Use of Money & Property 14	576							937	3,208
Intergovernmental:									
Federal Grants & Reimbursements 15	498						399	0	0
State Shared Revenues 16		3,300					400	3,396	4,316
Other State Grants & Reimbursements 17							401	0	0
Local Grants & Reimbursements 18							402	0	0
Subtotal - Intergovernmental (lines 15 thru 18) 19	498	3,300	0	0		0	3,798	3,396	4,316
Charges for Fees & Service:									
Water Utility 20						14,400	404	17,462	16,268
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	10,752						410	10,752	6,930
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	10,752	0	0	0	0	14,400	25,152	25,574	23,198
Special Assessments 34								0	0
Miscellaneous 35								0	204
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
Total Revenues except for beginning fund balance (lines 3, 4, 5, 12, 13, 14, 19, 33, 34, 35, & 39) 40	46,185	3,300	0	0	0	14,400	63,885	64,453	65,220
Beginning Fund Balance July 1 41	61,805	0	0	0	0	38,213	100,018	100,018	100,018
TOTAL REVENUES & BEGIN BALANCE (lines 40+41) 42	107,990	3,300	0	0	0	52,613	163,903	164,471	165,238

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	30,609	106	0	134	0	161	0					234	30,609	264	30,609	294	30,955	
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	30,609	296	30,955	
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	2,620	111	0	138	0	165	0					239	2,620	269	2,917	299	2,439	
Licenses & Permits	82	1,130	112	0							212	0	240	1,130	270	1,020	300	900	
Use of Money and Property	83	576	113	0	139	0	166	0	194	0	213	0	241	576	271	937	301	3,208	
Intergovernmental	84	498	114	3,300	140	0	167	0			426	0	242	3,798	272	3,396	302	4,316	
Charges for Fees & Service	85	10,752	115	0	141	0	168	0	195	0	214	14,400	243	25,152	273	25,574	303	23,198	
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	204	
Sub-Total Revenues	88	46,185	118	3,300	144	0	171	0	197	0	216	14,400	246	63,885	276	64,453	306	65,220	
Other Financing Sources:																			
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 Capital Asset Sales	91	0			147	0	174	0	199	0	219	0	249	0	279	0	309	0	
Total Revenues and Other Sources	92	46,185	120	3,300	148	0	175	0	200	0	220	14,400	250	63,885	280	64,453	310	65,220	
Expenditures & Other Financing Uses																			
Public Safety	600	83	609	0					623	0			335	83	632	2,670	642	2,834	
Public Works	601	25,574	610	3,300					624	0			336	28,874	633	19,409	643	13,254	
Health and Social Services	602	360	611	0					625	0			352	360	634	248	644	361	
Culture and Recreation	603	1,725	612	0					626	0			371	1,725	635	1,725	645	1,766	
Community and Economic Development	604	2,415	613	0					627	0			372	2,415	636	3,732	646	5,391	
General Government	605	16,600	614	0					628	0			373	16,600	637	19,207	647	14,219	
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	
Total Government Activities Expenditures	608	46,757	617	3,300	619	0	622	0	631	0			442	50,057	640	46,991	650	0	
Business Type Proprietary: Enterprise & ISF											14,400	374	14,400	641	17,462	651	7,019		
Total Gov & Bus Type Expenditures	97	46,757	125	3,300	153	0	180	0	205	0	225	14,400	255	64,457	285	64,453	315	7,019	
Transfers Out	101	0	129	0	156	0	184	0	207	0	229	0	259	0	289	0	319	0	
Total ALL Expenditures/Transfers Out	102	46,757	130	3,300	157	0	185	0	208	0	230	14,400	260	64,457	290	17,462	320	7,019	
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	103	-572	131	0	158	0	186	0	209	0	231	0	261	-572	291	46,991	321	58,201	
Continuing Appropriation							652	0			653	0	654	0	655	0			
Beginning Fund Balance July 1	104	61,805	132	0	159	0	187	0	210	0	232	38,213	262	100,018	292	100,018	322	100,018	
Ending Fund Balance June 30	105	61,233	133	0	160	0	188	0	211	0	233	38,213	263	99,446	293	147,009	323	158,219	

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

City Name: Clayton

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
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
2008

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 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
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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

