

# 18-155

## Adoption of Budget and Certification of City Taxes

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

The City of: Cleghorn County Name: CHEROKEE 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.

	Telephone Number	Signature		
County Auditor Date Stamp	<b>January 1, 2006 Property Valuations</b>			
		With Gas & Electric	Without Gas & Electric	Last Official Census
	Regular	2a <u>3,904,329</u>	2b <u>3,770,494</u>	250
	<b>DEBT SERVICE</b>	3a <u>5,202,246</u>	3b <u>5,068,411</u>	
	Ag Land	4a <u>35,373</u>		

				(A)		(B)		(C)	
Code	Dollar		#/NA	Request with	Property Taxes				
Sec.	Limit	Purpose	#/NA	Utility Replacement	Levied			Rate	
384.1	#N/A	Regular General levy	###	5	31,625	30,541	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	527	509	47	0.13500	
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	4,500	4,346	52	1.15257	
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	36,652	35,396			
384.1	3.00375	Ag Land		26	106	106	63	3.00375	
<b>Total General Fund Tax Levies (25 + 26)</b>				27	36,758	35,502		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	3,125	3,018		0.80039	
	Amt Nec	Other Employee Benefits		31	0	0		0	
<b>Total Employee Benefit Levies (29,30,31)</b>				32	3,125	3,018	65	0.80039	
<b>Sub Total Special Revenue Levies (28+32)</b>				33	3,125	3,018			
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	3,125	3,018			
384.4	Amt Nec	<b>Debt Service Levy</b>	76.10(6)	40	16,568	16,142	70	3.18478	
384.7	0.67500	<b>Capital Projects (Capital Improv. Reserve)</b>		41	0	0	71	0	
<b>Total Property Taxes (27+39+40+41)</b>				42	56,451	54,662	72	13.37274	

**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 Cleghorn

(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	124,155	36,114				160,269	67,997	228,266
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	99,749	24,243	16,563			140,555	31,608	172,163
Actual Expenditures Except End Bal (pg 12, line 259) *	3	96,255	16,702	16,498			129,455	20,293	149,748
Ending Fund Balance June 30, 2006 (pg 12, line 261) *	4	127,649	43,655	65	0	0	171,369	79,312	250,681
(2)		General	Spec Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Enterprise	Grand Total
<b>** Re-Estimated FY 2007</b>									
Beginning Fund Balance	5	127,649	43,655	65	0	0	171,369	79,312	250,681
Re-Est Revenues	6	81,179	48,380	16,560	0	0	146,119	51,258	197,377
Re-Est Expenditures	7	58,138	67,499	16,560	0	0	142,197	55,180	197,377
Continuing Appropriation	8				0		0	0	0
Ending Fund Balance	9	150,690	24,536	65	0	0	175,291	75,390	250,681
(3)									
<b>** Budget FY 2008</b>									
Beginning Fund Balance	10	150,690	24,536	65	0	0	175,291	75,390	250,681
Revenues	11	61,758	57,425	16,568	0	0	135,751	45,707	181,458
Expenditures	12	78,828	64,285	16,568	0	0	159,681	52,108	211,789
Continuing Appropriation	13				0		0	0	0
Ending Fund Balance	14	133,620	17,676	65	0	0	151,361	68,989	220,350

\* 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	6,000					328	6,000	0
Flood Control	4						329	0	0
Fire Department	5	3,500					330	3,500	3,000
Ambulance	6						331	0	0
Building Inspections	7						332	0	0
Miscellaneous Protective Services	8						333	0	0
Animal Control	9	1,000					349	1,000	1,000
Other Public Safety	10						334	0	0
TOTAL (lines 1 - 10)	11	10,500	0		0		10,500	4,000	3,254
<b>Public Works</b>									
Roads, Bridges, & Sidewalks	12		22,100				353	22,100	30,119
Parking - Meter and Off-Street	13						356	0	0
Street Lighting	14		5,760				324	5,760	5,700
Traffic Control and Safety	15						326	0	500
Snow Removal	16		1,500				354	1,500	1,200
Highway Engineering	17						355	0	0
Street Cleaning	18		1,800				359	1,800	1,800
Airport (if not Enterprise)	19						365	0	0
Garbage (if not Enterprise)	20						358	0	0
Other Public Works	21						350	0	0
TOTAL (lines 12 - 21)	22	0	31,160		0		31,160	39,319	16,702
<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	13,648	1,508					344 15,156	14,540	15,207	
Museum, Band and Theater 32							345 0	0	0	
Parks 33	2,000						346 2,000	3,500	0	
Recreation 34							587 0	0	0	
Cemetery 35							366 0	0	0	
Community Center, Zoo, & Marina 36	6,445						347 6,445	2,168	2,194	
Other Culture and Recreation 37							348 0	0	0	
TOTAL (lines 31 - 37) 38	22,093	1,508			0		23,601	20,208	17,401	
<b>Community and Economic Development</b>										
Community Beautification 39							367 0	0	0	
Economic Development 40							368 0	0	0	
Housing and Urban Renewal 41							369 0	0	0	
Planning & Zoning 42							379 0	0	0	
Other Com & Econ Development 43		30,000					370 30,000	0	1,615	
TOTAL (lines 39 - 43) 44	0	30,000			0		30,000	0	1,615	
<b>General Government</b>										
Mayor, Council, & City Manager 45	5,317	383					375 5,700	4,500	4,740	
Clerk, Treasurer, & Finance Adm. 46	9,568	1,234					376 10,802	9,500	8,894	
Elections 47							377 0	0	743	
Legal Services & City Attorney 48	2,500						378 2,500	1,500	877	
City Hall & General Buildings 49	10,320						380 10,320	10,610	17,710	
Tort Liability 50	4,500						382 4,500	4,500	4,181	
Other General Government 51	14,030						381 14,030	6,000	21,340	
TOTAL (lines 45 - 51) 52	46,235	1,617			0		47,852	36,610	58,485	
Debt Service 53			16,568					16,568	16,560	16,498
Capital Projects 54								0	0	0
TOTAL Government Activities Expenditures (lines 11+22+30+38+44+52+53+54) 55	78,828	64,285	16,568	0	0		159,681			
<b>BUSINESS TYPE ACTIVITIES</b>										
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>										
Water Utility 56						25,920	360 25,920	27,800	14,788	
Sewer Utility 57						10,560	357 10,560	11,000	5,505	
Electric Utility 58							361 0	0	0	
Gas Utility 59							362 0	0	0	
Airport 60							365 0	0	0	
Landfill/Garbage 61						15,628	383 15,628	16,380	15,500	
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						52,108	52,108	55,180	35,793	
TOTAL GOV & BUS TYPE EXP. (lines 55+69) 70	78,828	64,285	16,568	0	0	52,108	211,789	55,180	35,793	
Transfers Out 71								25,500	0	
Total Expenditures & Other Financing Uses (lines 71 +72) 72	78,828	64,285	16,568	0	0	52,108	211,789	197,377	149,748	
Continuing Appropriation 73					0			0	0	
Ending Fund Balance June 30 74	133,620	17,676	65	0	0	68,989	220,350	250,681	250,681	

\* 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 Cleghorn

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	35,502	3,018	16,142	0		54,662	53,122	49,762
Less: Uncollected Property Taxes - Levy Year	2						0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	35,502	3,018	16,142	0		54,662	53,122	49,762
Delinquent Property Taxes	4						0	0	0
TIF Revenues	5		30,000				30,000	25,500	16,618
Other City Taxes:									
Utility Tax Replacement Excise Taxes	6	1,256	107	426	0		472	1,789	1,797
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	16,800					395	16,800	16,375
Subtotal - Other City Taxes (lines 6 thru 11)	12	18,056	107	426	0		18,589	18,597	16,375
Licenses & Permits	13	200						200	0
Use of Money & Property	14	2,000				1,220		3,220	2,000
Intergovernmental:									
Federal Grants & Reimbursements	15	6,000					399	6,000	0
State Shared Revenues	16		19,800				400	19,800	15,350
Other State Grants & Reimbursements	17						401	0	0
Local Grants & Reimbursements	18		4,500				402	4,500	4,363
Subtotal - Intergovernmental (lines 15 thru 18)	19	6,000	24,300	0	0	0	30,300	20,200	24,243
Charges for Fees & Service:									
Water Utility	20					18,100	404	18,100	21,500
Sewer Utility	21					10,319	405	10,319	13,250
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					16,068	410	16,068	16,508
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	44,487	44,487	51,258	47,776
Special Assessments	34							0	0
Miscellaneous	35							0	1,000
Other Financing Sources:									
Operating Transfers In	36							0	25,500
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	25,500	0
<b>Total Revenues except for beginning fund balance (lines 3, 4, 5, 12, 13, 14, 19, 33, 34, 35, &amp; 39)</b>	40	61,758	57,425	16,568	0	45,707	181,458	197,377	172,163
Beginning Fund Balance July 1	41	150,690	24,536	65	0	75,390	250,681	250,681	228,266
<b>TOTAL REVENUES &amp; BEGIN BALANCE (lines 40+41)</b>	42	212,448	81,961	16,633	0	121,097	432,139	448,058	400,429

**CITY OF Cleghorn 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	35,502	106	3,018	134	16,142	161	0					234	54,662	264	53,122	294	49,762	
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	35,502	108	3,018	136	16,142	163	0					236	54,662	266	53,122	296	49,762	
Delinquent Property Taxes	80	0	109	0	137	0	164	0					237	0	267	0	297	0	
TIF Revenues			110	30,000									238	30,000	268	25,500	298	16,618	
Other City Taxes	81	18,056	111	107	138	426	165	0					239	18,589	269	18,597	299	16,375	
Licenses & Permits	82	200	112	0							212	0	240	200	270	200	300	0	
Use of Money and Property	83	2,000	113	0	139	0	166	0	194	0	213	1,220	241	3,220	271	2,000	301	3,444	
Intergovernmental	84	6,000	114	24,300	140	0	167	0			216	0	242	30,300	272	20,200	302	24,243	
Charges for Fees & Service	85	0	115	0	141	0	168	0	195	0	214	44,487	243	44,487	273	51,258	303	47,776	
Special Assessments	86	0	116	0	142	0	169	0			217	0	244	0	274	0	304	0	
Miscellaneous	87	0	117	0	143	0	170	0	196	0	215	0	245	0	275	1,000	305	13,945	
Sub-Total Revenues	88	61,758	118	57,425	144	16,568	171	0	197	0	216	45,707	246	181,458	276	171,877	306	172,163	
<b>Other Financing Sources:</b>																			
Transfers In	89	0	119	0	145	0	172	0	198	0	217	0	247	0	277	25,500	307	0	
Proceeds of Debt	90	0	120	0	146	0	173	0			218	0	248	0	278	0	308	0	
Proceeds of Capital 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	61,758	120	57,425	148	16,568	175	0	200	0	220	45,707	250	181,458	280	197,377	310	172,163	
<b>Expenditures &amp; Other Financing Uses</b>																			
Public Safety	600	10,500	609	0					623	0			335	10,500	632	4,000	642	3,254	
Public Works	601	0	610	31,160					624	0			336	31,160	633	39,319	643	16,702	
Health and Social Services	602	0	611	0					625	0			352	0	634	0	644	0	
Culture and Recreation	603	22,093	612	1,508					626	0			371	23,601	635	20,208	645	17,401	
Community and Economic Development	604	0	613	30,000					627	0			372	30,000	636	0	646	1,615	
General Government	605	46,235	614	1,617					628	0			373	47,852	637	36,610	647	58,485	
Debt Service	606	0	615	0	618	16,568			629	0			440	16,568	638	16,560	648	16,498	
Capital Projects	607	0	616	0			621	0	630	0			441	0	639	0	649	0	
<b>Total Government Activities Expenditures</b>	608	78,828	617	64,285	619	16,568	622	0	631	0			442	159,681	640	116,697	650	0	
Business Type Proprietary: Enterprise & ISF											52,108		52,108	641	55,180	651	35,793		
<b>Total Gov &amp; Bus Type Expenditures</b>	97	78,828	125	64,285	153	16,568	180	0	205	0	225	52,108	255	211,789	285	171,877	315	35,793	
Transfers Out	101	0	129	0	156	0	184	0	207	0	229	0	259	0	289	25,500	319	0	
<b>Total ALL Expenditures/Transfers Out</b>	102	78,828	130	64,285	157	16,568	185	0	208	0	230	52,108	260	211,789	290	80,680	320	35,793	
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	103	-17,070	131	-6,860	158	0	186	0	209	0	231	-6,401	261	-30,331	291	116,697	321	136,370	
Continuing Appropriation							652	0			653	0	654	0	655	0			
<b>Beginning Fund Balance July 1</b>	104	150,690	132	24,536	159	65	187	0	210	0	232	75,390	262	250,681	292	250,681	322	228,266	
<b>Ending Fund Balance June 30</b>	105	133,620	133	17,676	160	65	188	0	211	0	233	68,989	263	220,350	293	367,378	323	364,636	

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

City Name: Cleghorn

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 Improvements	150,000	May-96	14,000	2,568	0	16,568	0	16,568
(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>			14,000	2,568	0	16,568	0	16,568

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

Fiscal Year  
2008

City Name: Cleghorn

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	16,568

