

# 23-206

## Adoption of Budget and Certification of City Taxes

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

The City of: DELMAR County Name: CLINTON Date Budget Adopted: 02/07/07  
(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>	Last Official Census
	Regular 2a <u>9,038,433</u> 2b <u>8,775,298</u>	514
	DEBT SERVICE 3a <u>9,038,433</u> 3b <u>8,775,298</u>	
	Ag Land 4a <u>216,375</u>	

				(A)		(B)		(C)	
Code	Dollar	#/N/A	Purpose	#/N/A	Request with	Property Taxes	Levied	Rate	
Sec.	Limit				Utility Replacement				
384.1	#N/A		Regular General levy ###	5	73,211		71,080	43	8.10000
(384)			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	7,952		7,721	52	0.87980
12(22)	Amt Nec		Support of a Local Emerg.Mgmt.Comm.	462	0		0	465	0
(384)			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
<b>Total General Fund Regular Levies (5 thru 24)</b>					<b>81,163</b>		<b>78,801</b>		
384.1	3.00375		Ag Land	26	650		650	63	3.00375
<b>Total General Fund Tax Levies (25 + 26)</b>					<b>81,813</b>		<b>79,451</b>		<b>Do Not Add</b>
Special Revenue Levies									
384.8	0.27000		Emergency (if general fund at levy limit)	28	2,424		2,353	64	0.26819
384.6	Amt Nec		Police & Fire Retirement	29	0		0		0
	Amt Nec		FICA & IPERS (if general fund at levy limit)	30	4,060		3,942		0.44919
	Amt Nec		Other Employee Benefits	31	2,000		1,942		0.22128
<b>Total Employee Benefit Levies (29,30,31)</b>					<b>6,060</b>		<b>5,884</b>	65	<b>0.67047</b>
<b>Sub Total Special Revenue Levies (28+32)</b>					<b>8,484</b>		<b>8,237</b>		
Valuation									
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>					<b>0</b>		<b>0</b>		<b>Do Not Add</b>
<b>Total Special Revenue Levies (33+38)</b>					<b>8,484</b>		<b>8,237</b>		
384.4	Amt Nec		Debt Service Levy 76.10(6)	40	0	40	0	70	0
384.7	0.67500		Capital Projects (Capital Improv. Reserve)	41	0	41	0	71	0
<b>Total Property Taxes (27+39+40+41)</b>					<b>90,297</b>	42	<b>87,688</b>	72	<b>9.91846</b>

**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 DELMAR

(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	26,177	114,620	4,965	433,642		579,404	105,079	684,483
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	114,746	57,552		1,174,231		1,346,529	209,266	1,555,795
Actual Expenditures Except End Bal (pg 12, line 259) *	3	109,254	46,207		1,423,720		1,579,181	151,319	1,730,500
Ending Fund Balance June 30, 2006 (pg 12, line 261) *	4	31,669	125,965	4,965	184,153	0	346,752	163,026	509,778
(2)		General	Spec Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Enterprise	Grand Total
<b>** Re-Estimated FY 2007</b>									
Beginning Fund Balance	5	31,669	125,965	4,965	184,153	0	346,752	163,026	509,778
Re-Est Revenues	6	90,848	93,144	0	0	0	183,992	188,650	372,642
Re-Est Expenditures	7	104,257	51,347	0	0	0	155,604	163,542	319,146
Continuing Appropriation	8				0		0	0	0
Ending Fund Balance	9	18,260	167,762	4,965	184,153	0	375,140	188,134	563,274
(3)									
<b>** Budget FY 2008</b>									
Beginning Fund Balance	10	18,260	167,762	4,965	184,153	0	375,140	188,134	563,274
Revenues	11	89,303	92,235	0	0	0	181,538	199,700	381,238
Expenditures	12	105,575	48,550	43,555	0	0	197,680	174,566	372,246
Continuing Appropriation	13				0		0	0	0
Ending Fund Balance	14	1,988	211,447	-38,590	184,153	0	358,998	213,268	572,266

\* 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	9,100					325	9,100	9,482	8,158
Jail	2						327	0	0	0
Emergency Management	3						328	0	0	0
Flood Control	4						329	0	0	0
Fire Department	5	8,900					330	8,900	8,900	9,134
Ambulance	6	500					331	500	500	500
Building Inspections	7						332	0	0	0
Miscellaneous Protective Services	8						333	0	0	0
Animal Control	9						349	0	0	0
Other Public Safety	10	100					334	100	100	451
TOTAL (lines 1 - 10)	11	18,600	0		0			18,600	18,982	18,243
<b>Public Works</b>										
Roads, Bridges, & Sidewalks	12	5,000	45,190				353	50,190	53,000	46,293
Parking - Meter and Off-Street	13						356	0	0	0
Street Lighting	14	8,700					324	8,700	8,500	9,901
Traffic Control and Safety	15						326	0	0	0
Snow Removal	16						354	0	0	0
Highway Engineering	17						355	0	0	0
Street Cleaning	18						359	0	0	0
Airport (if not Enterprise)	19						365	0	0	0
Garbage (if not Enterprise)	20	8,140					358	8,140	9,140	0
Other Public Works	21						350	0	0	0
TOTAL (lines 12 - 21)	22	21,840	45,190		0			67,030	70,640	56,194
<b>Health and Social Services</b>										
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						341	0	0	0
Community Mental Health	28	500					342	500	700	500
Other Health and Social Services	29						343	0	0	0
TOTAL (lines 23 - 29)	30	500	0		0			500	700	500

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	3,200						344 3,200	2,800	3,084
Museum, Band and Theater 32							345 0	0	0
Parks 33	15,440	910					346 16,350	16,320	18,882
Recreation 34							587 0	0	0
Cemetery 35							366 0	0	0
Community Center, Zoo, & Marina 36							347 0	0	0
Other Culture and Recreation 37							348 0	0	0
TOTAL (lines 31 - 37) 38	18,640	910			0		19,550	19,120	21,966
<b>Community and Economic Development</b>									
Community Beautification 39	3,000						367 3,000	3,000	2,900
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							370 0	0	0
TOTAL (lines 39 - 43) 44	3,000	0			0		3,000	3,000	2,900
<b>General Government</b>									
Mayor, Council, & City Manager 45	8,900	760					375 9,660	9,477	8,440
Clerk, Treasurer, & Finance Adm. 46	12,800	1,690					376 14,490	15,090	15,725
Elections 47	1,000						377 1,000	0	903
Legal Services & City Attorney 48							378 0	0	3,758
City Hall & General Buildings 49	20,295						380 20,295	18,595	23,503
Tort Liability 50							382 0	0	3,329
Other General Government 51							381 0	0	0
TOTAL (lines 45 - 51) 52	42,995	2,450			0		45,445	43,162	55,658
Debt Service 53			43,555						0
Capital Projects 54									1,423,720
TOTAL Government Activities Expenditures (lines 11+22+30+38+44+52+53+54) 55	105,575	48,550	43,555	0	0		197,680		
<b>BUSINESS TYPE ACTIVITIES</b>									
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>									
Water Utility 56						102,047	360 102,047	90,125	76,474
Sewer Utility 57						43,319	357 43,319	45,217	37,165
Electric Utility 58							361 0	0	0
Gas Utility 59							362 0	0	0
Airport 60							365 0	0	0
Landfill/Garbage 61						29,200	383 29,200	28,200	37,680
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						174,566	174,566	163,542	151,319
TOTAL GOV & BUS TYPE EXP. (lines 55+69) 70	105,575	48,550	43,555	0	0	174,566	372,246	163,542	151,319
Transfers Out 71								0	0
Total Expenditures & Other Financing Uses (lines 71 +72) 72	105,575	48,550	43,555	0	0	174,566	372,246	319,146	1,730,500
Continuing Appropriation 73					0			0	0
Ending Fund Balance June 30 74	1,988	211,447	-38,540	184,153	0	213,268	572,266	563,274	509,778

\* 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 DELMAR

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	79,451	8,237	0	0		87,688	87,536	76,687
Less: Uncollected Property Taxes - Levy Year	2						0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	79,451	8,237	0	0		87,688	87,536	76,687
Delinquent Property Taxes	4						0	0	0
TIF Revenues	5						0	0	0
Other City Taxes:									
Utility Tax Replacement Excise Taxes	6	2,362	247	0	0		472 2,609	2,991	1,024
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		41,500				395 41,500	43,000	39,741
Subtotal - Other City Taxes (lines 6 thru 11)	12	2,362	41,747	0	0		44,109	45,991	40,765
Licenses & Permits	13	1,755					1,755	1,665	1,415
Use of Money & Property	14	310					310	550	4,273
Intergovernmental:									
Federal Grants & Reimbursements	15						399 0	0	652,094
State Shared Revenues	16		42,251				400 42,251	43,000	43,035
Other State Grants & Reimbursements	17						401 0	0	0
Local Grants & Reimbursements	18	75					402 75	50	0
Subtotal - Intergovernmental (lines 15 thru 18)	19	75	42,251	0	0	0	42,326	43,050	695,129
Charges for Fees & Service:									
Water Utility	20					130,150	404 130,150	118,450	135,720
Sewer Utility	21					40,975	405 40,975	41,525	39,448
Electric Utility	22					0	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					28,575	410 28,575	28,675	34,098
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	230
Subtotal - Charges for Service (lines 20 thru 32)	33	0	0	0	0	199,700	199,700	188,650	209,496
Special Assessments	34						0	0	0
Miscellaneous	35	5,350					5,350	5,200	5,893
Other Financing Sources:									
Operating Transfers In	36						0	0	0
Proceeds of Debt	37						0	0	522,137
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	522,137
<b>Total Revenues except for beginning fund balance (lines 3, 4, 5, 12, 13, 14, 19, 33, 34, 35, &amp; 39)</b>	40	89,303	92,235	0	0	199,700	381,238	372,642	1,555,795
Beginning Fund Balance July 1	41	18,260	167,762	4,965	184,153	0	563,274	509,778	684,483
<b>TOTAL REVENUES &amp; BEGIN BALANCE (lines 40+41)</b>	42	107,563	259,997	4,965	184,153	0	944,512	882,420	2,240,278

**CITY OF DELMAR 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	79,451	106	8,237	134	0	161	0					234	87,688	264	87,536	294	76,687
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	79,451	108	8,237	136	0	163	0					236	87,688	266	87,536	296	76,687
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	2,362	111	41,747	138	0	165	0					239	44,109	269	45,991	299	40,765
Licenses & Permits	82	1,755	112	0							212	0	240	1,755	270	1,665	300	1,415
Use of Money and Property	83	310	113	0	139	0	166	0	194	0	213	0	241	310	271	550	301	4,273
Intergovernmental	84	75	114	42,251	140	0	167	0			426	0	242	42,326	272	43,050	302	695,129
Charges for Fees & Service	85	0	115	0	141	0	168	0	195	0	214	199,700	243	199,700	273	188,650	303	209,496
Special Assessments	86	0	116	0	142	0	169	0			427	0	244	0	274	0	304	0
Miscellaneous	87	5,350	117	0	143	0	170	0	196	0	215	0	245	5,350	275	5,200	305	5,893
Sub-Total Revenues	88	89,303	118	92,235	144	0	171	0	197	0	216	199,700	246	381,238	276	372,642	306	1,033,658
<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	459	0	146	0	173	0			218	0	248	0	278	0	308	522,137
Proceeds of Capital Asset Sales	91	0		0	147	0	174	0	199	0	219	0	249	0	279	0	309	0
<b>Total Revenues and Other Sources</b>	92	89,303	120	92,235	148	0	175	0	200	0	220	199,700	250	381,238	280	372,642	310	1,555,795
<b>Expenditures &amp; Other Financing Uses</b>																		
Public Safety	600	18,600	609	0					623	0			335	18,600	632	18,982	642	18,243
Public Works	601	21,840	610	45,190					624	0			336	67,030	633	70,640	643	56,194
Health and Social Services	602	500	611	0					625	0			352	500	634	700	644	500
Culture and Recreation	603	18,640	612	910					626	0			371	19,550	635	19,120	645	21,966
Community and Economic Development	604	3,000	613	0					627	0			372	3,000	636	3,000	646	2,900
General Government	605	42,995	614	2,450					628	0			373	45,445	637	43,162	647	55,658
Debt Service	606	0	615	0	618	43,555			629	0			440	43,555	638	0	648	0
Capital Projects	607	0	616	0			621	0	630	0			441	0	639	0	649	1,423,720
<b>Total Government Activities Expenditures</b>	608	105,575	617	48,550	619	43,555	622	0	631	0			442	197,680	640	155,604	650	0
Business Type Proprietary: Enterprise & ISF											174,566		174,566	641	163,542	651	151,319	
<b>Total Gov &amp; Bus Type Expenditures</b>	97	105,575	125	48,550	153	43,555	180	0	205	0	225	174,566	255	372,246	285	319,146	315	151,319
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	105,575	130	48,550	157	43,555	185	0	208	0	230	174,566	260	372,246	290	163,542	320	151,319
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	103	-16,272	131	43,685	158	-43,555	186	0	209	0	231	25,134	261	8,992	291	209,100	321	1,404,476
Continuing Appropriation							652	0			653	0	654	0	655	0		
<b>Beginning Fund Balance July 1</b>	104	18,260	132	167,762	159	4,965	187	184,153	210	0	232	188,134	262	563,274	292	509,778	322	684,483
<b>Ending Fund Balance June 30</b>	105	1,988	133	211,447	160	-38,590	188	184,153	211	0	233	213,268	263	572,266	293	718,878	323	2,088,959



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

Fiscal Year  
2008

City Name: DELMAR

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
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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

