

# 80-755

## Adoption of Budget and Certification of City Taxes

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

The City of: ellston County Name: RINGGOLD Date Budget Adopted: 03/05/07  
(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
Regular	2a <u>381,927</u>	2b <u>352,326</u>
<b>DEBT SERVICE</b>	3a <u>381,927</u>	3b <u>352,326</u>
Ag Land	4a <u>49,847</u>	
		Last Official Census

				(A)		(B)		(C)	
Code	Dollar	Purpose	#/N/A	Request with	Property Taxes	Levied	Rate		
Sec.	Limit		#/N/A	Utility Replacement					
384.1	#N/A	Regular General levy	###	5	3,093	2,853		43	8.09841
<b>(384) 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>(384) 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	3,093	2,853			
384.1	3.00375	Ag Land		26	150	150		63	3.00375
<b>Total General Fund Tax Levies (25 + 26)</b>				27	3,243	3,003		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	3,243	3,003		72	8.09841

**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 ellston

(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	11,054	16,017				27,071	35,295	62,366
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	3,053	3,099				6,152	8,748	14,900
Actual Expenditures Except End Bal (pg 12, line 259) *	3	6,824	2,903				9,727	8,035	17,762
Ending Fund Balance June 30, 2006 (pg 12, line 261) *	4	7,283	16,213	0	0	0	23,496	36,008	59,504
(2)		General	Spec Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Enterprise	Grand Total
<b>** Re-Estimated FY 2007</b>									
Beginning Fund Balance	5	7,283	16,213	0	0	0	23,496	36,008	59,504
Re-Est Revenues	6	4,931	3,000	0	0	0	7,931	9,200	17,131
Re-Est Expenditures	7	7,357	3,008	0	0	0	10,365	8,270	18,635
Continuing Appropriation	8				0		0	0	0
Ending Fund Balance	9	4,857	16,205	0	0	0	21,062	36,938	58,000
(3)									
<b>** Budget FY 2008</b>									
Beginning Fund Balance	10	4,857	16,205	0	0	0	21,062	36,938	58,000
Revenues	11	7,888	3,000	0	0	0	10,888	9,200	20,088
Expenditures	12	9,790	3,008	0	0	0	12,798	8,500	21,298
Continuing Appropriation	13				0		0	0	0
Ending Fund Balance	14	2,955	16,197	0	0	0	19,152	37,638	56,790

\* 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	1,040					327	1,040	0
Emergency Management	3						328	0	0
Flood Control	4						329	0	0
Fire Department	5						330	0	0
Ambulance	6						331	0	25
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	1,040	0		0		1,040	0	25
<b>Public Works</b>									
Roads, Bridges, & Sidewalks	12		300				353	300	230
Parking - Meter and Off-Street	13						356	0	0
Street Lighting	14		2,600				324	2,600	2,583
Traffic Control and Safety	15						326	0	0
Snow Removal	16		108				354	108	90
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	570					358	570	486
Other Public Works	21						350	0	0
TOTAL (lines 12 - 21)	22	570	3,008		0		3,578	3,464	3,389
<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	25						344 25	25	23
Museum, Band and Theater 32							345 0	0	0
Parks 33	2,320						346 2,320	1,900	1,210
Recreation 34							587 0	0	105
Cemetery 35	500						366 500	500	500
Community Center, Zoo, & Marina 36	2,000						347 2,000	1,800	1,456
Other Culture and Recreation 37	100						348 100	250	0
<b>TOTAL (lines 31 - 37) 38</b>	<b>4,945</b>	<b>0</b>			<b>0</b>		<b>4,945</b>	<b>4,475</b>	<b>3,294</b>
<b>Community and Economic Development</b>									
Community Beautification 39	200						367 200	200	36
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
<b>TOTAL (lines 39 - 43) 44</b>	<b>200</b>	<b>0</b>			<b>0</b>		<b>200</b>	<b>200</b>	<b>36</b>
<b>General Government</b>									
Mayor, Council, & City Manager 45	1,235						375 1,235	1,120	1,135
Clerk, Treasurer, & Finance Adm. 46	800						376 800	700	700
Elections 47	400						377 400	0	261
Legal Services & City Attorney 48							378 0	0	367
City Hall & General Buildings 49							380 0	0	0
Tort Liability 50	500						382 500	406	402
Other General Government 51	100						381 100	0	118
<b>TOTAL (lines 45 - 51) 52</b>	<b>3,035</b>	<b>0</b>			<b>0</b>		<b>3,035</b>	<b>2,226</b>	<b>2,983</b>
<b>Debt Service 53</b>							<b>0</b>	<b>0</b>	<b>0</b>
<b>Capital Projects 54</b>							<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL Government Activities Expenditures (lines 11+22+30+38+44+52+53+54) 55</b>	<b>9,790</b>	<b>3,008</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>12,798</b>		
<b>BUSINESS TYPE ACTIVITIES</b>									
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>									
Water Utility 56						8,500	360 8,500	8,270	8,035
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
<b>TOTAL Business Type Expenditures (lines 56 - 68) 69</b>						<b>8,500</b>	<b>8,500</b>	<b>8,270</b>	<b>8,035</b>
<b>TOTAL GOV &amp; BUS TYPE EXP. (lines 55+69) 70</b>	<b>9,790</b>	<b>3,008</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,500</b>	<b>21,298</b>	<b>8,270</b>	<b>8,035</b>
Transfers Out 71							0	0	0
<b>Total Expenditures &amp; Other Financing Uses (lines 71 +72) 72</b>	<b>9,790</b>	<b>3,008</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,500</b>	<b>21,298</b>	<b>18,635</b>	<b>17,762</b>
Continuing Appropriation 73							0	0	0
<b>Ending Fund Balance June 30 74</b>	<b>2,955</b>	<b>16,197</b>	<b>20</b>	<b>0</b>	<b>0</b>	<b>37,638</b>	<b>56,790</b>	<b>58,000</b>	<b>59,504</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.

**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	3,003	0	0	0			3,003	2,169	1,475
Less: Uncollected Property Taxes - Levy Year 2							0	0	0
Net Current Property Taxes (line 1 minus line 2) 3	3,003	0	0	0			3,003	2,169	1,475
Delinquent Property Taxes 4							0	0	0
TIF Revenues 5							0	0	0
Other City Taxes:									
Utility Tax Replacement Excise Taxes 6	240	0	0	0			472	184	124
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	2,080						395	0	0
Subtotal - Other City Taxes (lines 6 thru 11) 12	2,320	0	0	0			2,320	184	124
Licenses & Permits 13	175							175	100
Use of Money & Property 14	1,590							1,590	728
Intergovernmental:									
Federal Grants & Reimbursements 15							399	0	0
State Shared Revenues 16		3,000					400	3,000	3,099
Other State Grants & Reimbursements 17							401	0	0
Local Grants & Reimbursements 18							402	0	622
Subtotal - Intergovernmental (lines 15 thru 18) 19	0	3,000	0	0		0	3,000	3,622	3,099
Charges for Fees & Service:									
Water Utility 20						9,200	404	9,200	8,748
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	0	0
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	9,200	9,200	9,200	8,748
Special Assessments 34								0	0
Miscellaneous 35	800							800	626
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
<b>Total Revenues except for beginning fund balance (lines 3, 4, 5, 12, 13, 14, 19, 33, 34, 35, &amp; 39) 40</b>	<b>7,888</b>	<b>3,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9,200</b>	<b>20,088</b>	<b>17,131</b>	<b>14,900</b>
Beginning Fund Balance July 1 41	4,857	16,205	0	0	0	36,938	58,000	59,504	62,366
<b>TOTAL REVENUES &amp; BEGIN BALANCE (lines 40+41) 42</b>	<b>12,745</b>	<b>19,205</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>46,138</b>	<b>78,088</b>	<b>76,635</b>	<b>77,266</b>

CITY OF ellston 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	3,003	106	0	134	0	161	0					234	3,003	264	2,169	294	1,475	
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	3,003	108	0	136	0	163	0					236	3,003	266	2,169	296	1,475	
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	2,320	111	0	138	0	165	0					239	2,320	269	184	299	124	
Licenses & Permits	82	175	112	0							212	0	240	175	270	175	300	100	
Use of Money and Property	83	1,590	113	0	139	0	166	0	194	0	213	0	241	1,590	271	981	301	728	
Intergovernmental	84	0	114	3,000	140	0	167	0			426	0	242	3,000	272	3,622	302	3,099	
Charges for Fees & Service	85	0	115	0	141	0	168	0	195	0	214	9,200	243	9,200	273	9,200	303	8,748	
Special Assessments	86	0	116	0	142	0	169	0			427	0	244	0	274	0	304	0	
Miscellaneous	87	800	117	0	143	0	170	0	196	0	215	0	245	800	275	800	305	626	
Sub-Total Revenues	88	7,888	118	3,000	144	0	171	0	197	0	216	9,200	246	20,088	276	17,131	306	14,900	
<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	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	7,888	120	3,000	148	0	175	0	200	0	220	9,200	250	20,088	280	17,131	310	14,900	
<b>Expenditures &amp; Other Financing Uses</b>																			
Public Safety	600	1,040	609	0					623	0			335	1,040	632	0	642	25	
Public Works	601	570	610	3,008					624	0			336	3,578	633	3,464	643	3,389	
Health and Social Services	602	0	611	0					625	0			352	0	634	0	644	0	
Culture and Recreation	603	4,945	612	0					626	0			371	4,945	635	4,475	645	3,294	
Community and Economic Development	604	200	613	0					627	0			372	200	636	200	646	36	
General Government	605	3,035	614	0					628	0			373	3,035	637	2,226	647	2,983	
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	9,790	617	3,008	619	0	622	0	631	0			442	12,798	640	10,365	650	0	
Business Type Proprietary: Enterprise & ISF											8,500		8,500	641	8,270	651	8,035		
<b>Total Gov &amp; Bus Type Expenditures</b>	97	9,790	125	3,008	153	0	180	0	205	0	225	8,500	255	21,298	285	18,635	315	8,035	
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	9,790	130	3,008	157	0	185	0	208	0	230	8,500	260	21,298	290	8,270	320	8,035	
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	103	-1,902	131	-8	158	0	186	0	209	0	231	700	261	-1,210	291	8,861	321	6,865	
Continuing Appropriation							652	0			653	0	654	0	655	0			
<b>Beginning Fund Balance July 1</b>	104	4,857	132	16,205	159	0	187	0	210	0	232	36,938	262	58,000	292	59,504	322	62,366	
<b>Ending Fund Balance June 30</b>	105	2,955	133	16,197	160	0	188	0	211	0	233	37,638	263	56,790	293	68,365	323	69,231	

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

City Name: ellston

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)	none						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: ellston

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	0

