

64-606

Adoption of Budget and Certification of City Taxes

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

The City of: Gilman County Name: MARSHALL 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	8,711,188	2b		8,465,876
		DEBT SERVICE	3a	8,711,188	3b		8,465,876
Ag Land	4a	109,820					

Code		Dollar	Purpose	#/N/A	(A)	(B)	(C)		
Sec.	Limit			#/N/A	Request with Utility Replacement	Property Taxes Levied	Rate		
384.1	#N/A		Regular General levy	###	5	70,561	68,574	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	6,400	6,220	52	0.73469
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
Total General Fund Regular Levies (5 thru 24)					25	76,961	74,794		
384.1	3.00375		Ag Land		26	330	330	63	3.00375
Total General Fund Tax Levies (25 + 26)					27	77,291	75,124		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		0
	Amt Nec		FICA & IPERS (if general fund at levy limit)		30	0	0		0
	Amt Nec		Other Employee Benefits		31	0	0		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)		(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
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	77,291	75,124	72	8.83469

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 Gilman

(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	218,596	86,715	0	0	32,557	337,868	152,467	490,335
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	158,127	50,235	38,825	0	0	247,187	129,892	377,079
Actual Expenditures Except End Bal (pg 12, line 259) *	3	134,322	44,529	38,825	0	0	217,676	99,164	316,840
Ending Fund Balance June 30, 2006 (pg 12, line 261) *	4	242,401	92,421	0	0	32,557	367,379	183,195	550,574
(2)		General	Spec Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Enterprise	Grand Total
** Re-Estimated FY 2007									
Beginning Fund Balance	5	242,401	92,421	0	0	32,557	367,379	183,195	550,574
Re-Est Revenues	6	161,657	130,000	41,560	0	0	333,217	135,307	468,524
Re-Est Expenditures	7	248,880	128,815	41,560	0	0	419,255	135,220	554,475
Continuing Appropriation	8				0		0	0	0
Ending Fund Balance	9	155,178	93,606	0	0	32,557	281,341	183,282	464,623
(3)									
** Budget FY 2008									
Beginning Fund Balance	10	155,178	93,606	0	0	32,557	281,341	183,282	464,623
Revenues	11	271,361	50,000	0	0	0	321,361	166,307	487,668
Expenditures	12	352,138	67,890	0	0	0	420,028	164,479	584,507
Continuing Appropriation	13				0		0	0	0
Ending Fund Balance	14	74,401	75,716	0	0	32,557	182,674	185,110	367,784

* 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	38,996					325 38,996	38,132	37,307
Jail	2						327 0	0	0
Emergency Management	3	1,035					328 1,035	0	995
Flood Control	4						329 0	0	0
Fire Department	5	22,712					330 22,712	22,268	21,234
Ambulance	6						331 0	0	0
Building Inspections	7						332 0	0	0
Miscellaneous Protective Services	8						333 0	995	0
Animal Control	9						349 0	0	0
Other Public Safety	10						334 0	0	0
TOTAL (lines 1 - 10)	11	62,743	0		0		62,743	61,395	59,536
Public Works									
Roads, Bridges, & Sidewalks	12	170,000	59,390				353 229,390	220,817	22,755
Parking - Meter and Off-Street	13						356 0	0	0
Street Lighting	14		8,500				324 8,500	7,998	8,373
Traffic Control and Safety	15	1,423					326 1,423	1,396	998
Snow Removal	16						354 0	0	0
Highway Engineering	17						355 0	6,000	0
Street Cleaning	18	10,815					359 10,815	2,000	0
Airport (if not Enterprise)	19						365 0	0	0
Garbage (if not Enterprise)	20	7,241					358 7,241	7,099	3,570
Other Public Works	21						350 0	2,601	26,206
TOTAL (lines 12 - 21)	22	189,479	67,890		0		257,369	247,911	61,902
Health and Social Services									
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						342 0	0	0
Other Health and Social Services	29						343 0	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)
Culture and Recreation									
Library Services 31	20,668						344 20,668	20,261	16,735
Museum, Band and Theater 32							345 0	0	0
Parks 33	1,332						346 1,332	1,307	1,198
Recreation 34							587 0	0	0
Cemetery 35	13,716						366 13,716	13,446	14,858
Community Center, Zoo, & Marina 36							347 0	0	0
Other Culture and Recreation 37							348 0	0	0
TOTAL (lines 31 - 37) 38	35,716	0			0		35,716	35,014	32,791
Community and Economic Development									
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							370 0	0	0
TOTAL (lines 39 - 43) 44	0	0			0		0	0	0
General Government									
Mayor, Council, & City Manager 45	1,040						375 1,040	1,020	624
Clerk, Treasurer, & Finance Adm. 46	11,432						376 11,432	11,207	10,936
Elections 47	1,280						377 1,280	1,255	886
Legal Services & City Attorney 48	5,500						378 5,500	5,500	1,116
City Hall & General Buildings 49	7,213						380 7,213	7,073	6,859
Tort Liability 50							382 0	0	0
Other General Government 51	7,466						381 7,466	7,320	4,201
TOTAL (lines 45 - 51) 52	33,931	0			0		33,931	33,375	24,622
Debt Service 53	30,269						30,269	41,560	38,825
Capital Projects 54							0	0	0
TOTAL Government Activities Expenditures (lines 11+22+30+38+44+52+53+54) 55	352,138	67,890	0	0	0		420,028		
BUSINESS TYPE ACTIVITIES									
Proprietary: Enterprise & Budgeted ISF									
Water Utility 56						115,049	360 115,049	95,142	66,180
Sewer Utility 57						49,430	357 49,430	40,078	32,984
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						164,479	164,479	135,220	99,164
TOTAL GOV & BUS TYPE EXP. (lines 55+69) 70	352,138	67,890	0	0	0	164,479	584,507	135,220	99,164
Transfers Out 71							0	0	0
Total Expenditures & Other Financing Uses (lines 71 +72) 72	352,138	67,890	0	0	0	164,479	584,507	554,475	316,840
Continuing Appropriation 73					0		0	0	0
Ending Fund Balance June 30 74	74,401	75,716	20	0	32,557	185,110	367,784	464,623	550,574

* 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 Gilman

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	75,124	0	0	0			75,124	76,835	72,433
Less: Uncollected Property Taxes - Levy Year 2							0	0	0
Net Current Property Taxes (line 1 minus line 2) 3	75,124	0	0	0			75,124	76,835	72,433
Delinquent Property Taxes 4							0	0	0
TIF Revenues 5							0	0	0
Other City Taxes:									
Utility Tax Replacement Excise Taxes 6	2,167	0	0	0			472 2,167	2,240	2,064
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	46,000						395 46,000	49,472	47,392
Subtotal - Other City Taxes (lines 6 thru 11) 12	48,167	0	0	0			48,167	51,712	49,456
Licenses & Permits 13	700						700	700	520
Use of Money & Property 14	5,500						5,500	4,100	5,705
Intergovernmental:									
Federal Grants & Reimbursements 15							399 0	80,000	0
State Shared Revenues 16		50,000					400 50,000	50,000	50,235
Other State Grants & Reimbursements 17	100,300						401 100,300	800	219
Local Grants & Reimbursements 18	5,240						402 5,240	25,814	24,797
Subtotal - Intergovernmental (lines 15 thru 18) 19	105,540	50,000	0	0		0	155,540	156,614	75,251
Charges for Fees & Service:									
Water Utility 20						95,142	404 95,142	95,142	86,457
Sewer Utility 21						71,165	405 71,165	71,165	71,150
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	4,000						410 4,000	6,400	3,009
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	8,620						413 8,620	4,220	13,098
Subtotal - Charges for Service (lines 20 thru 32) 33	12,620	0	0	0	0	166,307	178,927	176,927	173,714
Special Assessments 34							0	0	0
Miscellaneous 35	23,710						23,710	1,636	0
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
Total Revenues except for beginning fund balance (lines 3, 4, 5, 12, 13, 14, 19, 33, 34, 35, & 39) 40	271,361	50,000	0	0	0	166,307	487,668	468,524	377,079
Beginning Fund Balance July 1 41	155,178	93,606	0	0	32,557	183,282	464,623	550,574	490,335
TOTAL REVENUES & BEGIN BALANCE (lines 40+41) 42	426,539	143,606	0	0	32,557	349,589	952,291	1,019,098	867,414

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

City Name: Gilman

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)	SEWER REVENUE	290,000	3/1996	25,000	5,269		30,269	30,269	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			25,000	5,269	0	30,269	30,269	0

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

Fiscal Year
2008

City Name: Gilman

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
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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

