

# 64-606

## Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2006 - ENDING JUNE 30, 2007

The City of: Gilman County Name: MARSHALL Date Budget Adopted: 03/13/06  
(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, 2005 Property Valuations</b>				Last Official Census	
		With Gas & Electric		Without Gas & Electric			
		Regular	2a	8,931,363	2b		8,677,294
		<b>DEBT SERVICE</b>	3a	8,931,363	3b		8,677,294
	Ag Land	4a	110,074				

Code Sec.	Dollar Limit	Purpose	#N/A #N/A	(A) Request with Utility Replacement		(B) Property Taxes Levied		(C) Rate	
384.1	#N/A	Regular General levy	###	5	72,344	70,286	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	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	6,218	52	0.71658	
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	78,744	76,504			
384.1	3.00375	Ag Land		26	331	331	63	3.00375	
<b>Total General Fund Tax Levies (25 + 26)</b>				27	79,075	76,835			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			
<b>Valuation</b>									
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	71	0	
<b>Total Property Taxes (27+39+40+41)</b>				42	79,075	76,835	72	8.81658	

**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)
<b>*Annual Report FY 2005</b>									
Beginning Fund Balance July 1, 2005 (pg 5, line 134) *	1	118,838	157,869	0	0	32,557	309,264	151,594	460,858
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	220,481	53,984	69,040	0	0	343,505	106,107	449,612
Actual Expenditures Except End Bal (pg 12, line 259) *	3	120,723	125,138	69,040	0	0	314,901	105,234	420,135
Ending Fund Balance June 30, 2006 (pg 12, line 261) *	4	218,596	86,715	0	0	32,557	337,868	152,467	490,335
(2)		General	Spec Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Enterprise	Grand Total
<b>** Re-Estimated FY 2006</b>									
Beginning Fund Balance	5	218,596	86,715	0	0	32,557	337,868	152,467	490,335
Re-Est Revenues	6	154,751	50,000	38,825	0	0	243,576	122,292	365,868
Re-Est Expenditures	7	155,706	49,200	38,825	0	0	243,731	133,250	376,981
Continuing Appropriation	8				0		0	0	0
Ending Fund Balance	9	217,641	87,515	0	0	32,557	337,713	141,509	479,222
(3)									
<b>** Budget FY 2007</b>									
Beginning Fund Balance	10	217,641	87,515	0	0	32,557	337,713	141,509	479,222
Revenues	11	161,657	130,000	41,560	0	0	333,217	135,307	468,524
Expenditures	12	248,880	128,815	41,560	0	0	419,255	135,220	554,475
Continuing Appropriation	13				0		0	0	0
Ending Fund Balance	14	130,418	88,700	0	0	32,557	251,675	141,596	393,271

\* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2005  
 \*\* The remaining two sections are filled in by the software once ALL worksheets are completed.

**EXPENDITURES SCHEDULE PAGE 1**

**Fiscal Year Ending 2007**

**Fiscal Years**

	GENERAL (A)	SPECIAL REVENUES (B)	DEBT SERVICE (C)	CAPITAL PROJECTS (D)	PERMANENT (E)	PROPRIETARY (F)	BUDGET 2007 (G)	RE-ESTIMATED 2006 (H)	ACTUAL 2005 (I)	
<b>GOVERNMENT ACTIVITIES</b>										
<b>Public Safety</b>										
Police Department/Crime Prevention	1	38,132					325	38,132	37,384	30,735
Jail	2						327	0	0	0
Emergency Management	3						328	0	0	0
Flood Control	4						329	0	0	0
Fire Department	5	22,268					330	22,268	26,330	19,254
Ambulance	6						331	0	0	0
Building Inspections	7						332	0	0	0
Miscellaneous Protective Services	8	995					333	995	995	913
Animal Control	9						349	0	0	0
Other Public Safety	10						334	0	0	0
<b>TOTAL (lines 1 - 10)</b>	<b>11</b>	<b>61,395</b>	<b>0</b>		<b>0</b>			<b>61,395</b>	<b>64,709</b>	<b>50,902</b>
<b>Public Works</b>										
Roads, Bridges, & Sidewalks	12	100,000	120,817				353	220,817	48,092	21,076
Parking - Meter and Off-Street	13						356	0	0	0
Street Lighting	14		7,998				324	7,998	7,841	8,003
Traffic Control and Safety	15	1,396					326	1,396	1,368	1,225
Snow Removal	16						354	0	4,733	5,000
Highway Engineering	17	6,000					355	6,000	0	0
Street Cleaning	18	2,000					359	2,000	2,000	1,000
Airport (if not Enterprise)	19						365	0	0	0
Garbage (if not Enterprise)	20	7,099					358	7,099	6,960	3,456
Other Public Works	21	2,601					350	2,601	2,050	19,025
<b>TOTAL (lines 12 - 21)</b>	<b>22</b>	<b>119,096</b>	<b>128,815</b>		<b>0</b>			<b>247,911</b>	<b>73,044</b>	<b>58,785</b>
<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						342	0	0	0
Other Health and Social Services	29						343	0	0	0
<b>TOTAL (lines 23 - 29)</b>	<b>30</b>	<b>0</b>	<b>0</b>		<b>0</b>			<b>0</b>	<b>0</b>	<b>0</b>

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2007

Fiscal Years

	GENERAL (A)	SPECIAL REVENUES (B)	DEBT SERVICE (C)	CAPITAL PROJECTS (D)	PERMANENT (E)	PROPRIETARY (F)	BUDGET 2007 (G)	RE-ESTIMATED 2006 (H)	ACTUAL 2005 (I)	
<b>Culture and Recreation</b>										
Library Services	31	20,261					344	20,261	19,865	15,069
Museum, Band and Theater	32						345	0	0	0
Parks	33	1,307					346	1,307	1,281	884
Recreation	34						587	0	0	0
Cemetery	35	13,446					366	13,446	13,182	12,520
Community Center, Zoo, & Marina	36						347	0	0	0
Other Culture and Recreation	37						348	0	0	0
<b>TOTAL (lines 31 - 37)</b>	<b>38</b>	<b>35,014</b>	<b>0</b>					<b>35,014</b>	<b>34,328</b>	<b>28,473</b>
<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						370	0	0	0
<b>TOTAL (lines 39 - 43)</b>	<b>44</b>	<b>0</b>	<b>0</b>					<b>0</b>	<b>0</b>	<b>0</b>
<b>General Government</b>										
Mayor, Council, & City Manager	45	1,020					375	1,020	1,000	711
Clerk, Treasurer, & Finance Adm.	46	11,207					376	11,207	10,988	11,108
Elections	47	1,255					377	1,255	1,230	0
Legal Services & City Attorney	48	5,500					378	5,500	5,500	3,095
City Hall & General Buildings	49	7,073					380	7,073	6,932	6,570
Tort Liability	50						382	0	7,175	5,222
Other General Government	51	7,320					381	7,320	0	0
<b>TOTAL (lines 45 - 51)</b>	<b>52</b>	<b>33,375</b>	<b>0</b>					<b>33,375</b>	<b>32,825</b>	<b>26,706</b>
<b>Debt Service</b>	<b>53</b>		41,560					<b>41,560</b>	<b>38,825</b>	<b>69,040</b>
<b>Capital Projects</b>	<b>54</b>							<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL Government Activities Expenditures</b> <i>(lines 11+22+30+38+44+52+53+54)</i>	<b>55</b>	<b>248,880</b>	<b>128,815</b>	<b>41,560</b>	<b>0</b>	<b>0</b>		<b>419,255</b>	<b>243,731</b>	<b>233,906</b>
<b>BUSINESS TYPE ACTIVITIES</b>										
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>										
Water Utility	56					95,142	360	95,142	93,275	71,040
Sewer Utility	57					40,078	357	40,078	39,975	34,194
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)</b>	<b>69</b>						<b>135,220</b>	<b>135,220</b>	<b>133,250</b>	<b>105,234</b>
<b>TOTAL GOV &amp; BUS TYPE EXP. (lines 55+69)</b>	<b>70</b>	<b>248,880</b>	<b>128,815</b>	<b>41,560</b>	<b>0</b>	<b>0</b>	<b>135,220</b>	<b>554,475</b>	<b>376,981</b>	<b>339,140</b>
Transfers Out	71							0	0	0
<b>Total Expenditures &amp; Other Financing Uses (lines 71 +72)</b>	<b>72</b>	<b>248,880</b>	<b>128,815</b>	<b>41,560</b>	<b>0</b>	<b>0</b>	<b>135,220</b>	<b>554,475</b>	<b>376,981</b>	<b>339,140</b>
Continuing Appropriation	73							0	0	0
<b>Ending Fund Balance June 30</b>	<b>74</b>	<b>130,418</b>	<b>88,700</b>	<b>20</b>	<b>0</b>	<b>32,557</b>	<b>141,596</b>	<b>393,271</b>	<b>479,222</b>	<b>490,335</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 **2007**

Fiscal Years

	GENERAL (A)	SPECIAL REVENUES (B)	DEBT SERVICE (C)	CAPITAL PROJECTS (D)	PERMANENT (E)	PROPRIETARY (F)	BUDGET 2007 (G)	RE-ESTIMATED 2006 (H)	ACTUAL 2005 (I)
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>									
Taxes Levied on Property 1	76,835	0	0	0			76,835	72,524	70,647
Less: Uncollected Property Taxes - Levy Year 2							0	0	0
Net Current Property Taxes (line 1 minus line 2) 3	76,835	0	0	0			76,835	72,524	70,647
Delinquent Property Taxes 4							0	0	0
TIF Revenues 5							0	0	4,097
Other City Taxes:									
Utility Tax Replacement Excise Taxes 6	2,240	0	0	0			472 2,240	2,267	2,138
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	49,472						395 49,472	46,000	49,848
Subtotal - Other City Taxes (lines 6 thru 11) 12	51,712	0	0	0			51,712	48,267	51,986
Licenses & Permits 13	700						700	700	720
Use of Money & Property 14	4,100						4,100	4,100	4,084
Intergovernmental:									
Federal Grants & Reimbursements 15		80,000					399 80,000	0	0
State Shared Revenues 16	0	50,000					400 50,000	51,400	49,887
Other State Grants & Reimbursements 17	800						401 800	800	490
Local Grants & Reimbursements 18	15,254		10,560				402 25,814	25,450	23,986
Subtotal - Intergovernmental (lines 15 thru 18) 19	16,054	130,000	10,560	0			156,614	77,650	74,363
Charges for Fees & Service:									
Water Utility 20						95,142	404 95,142	83,842	82,560
Sewer Utility 21			31,000			40,165	405 71,165	66,165	68,547
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	6,400						410 6,400	6,400	2,937
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	4,220						413 4,220	4,220	296
Subtotal - Charges for Service (lines 20 thru 32) 33	10,620	0	31,000	0	0	135,307	176,927	160,627	154,340
Special Assessments 34							0	0	0
Miscellaneous 35	1,636						1,636	2,000	8,380
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
<b>Total Revenues except for beginning fund balance (lines 3, 4, 5, 12, 13, 14, 19, 33, 34, 35, &amp; 39) 40</b>	<b>161,657</b>	<b>130,000</b>	<b>41,560</b>	<b>0</b>	<b>0</b>	<b>135,307</b>	<b>468,524</b>	<b>365,868</b>	<b>368,617</b>
Beginning Fund Balance July 1 41	217,641	87,515	0	0	32,557	141,509	479,222	490,335	460,858
<b>TOTAL REVENUES &amp; BEGIN BALANCE (lines 40+41) 42</b>	<b>379,298</b>	<b>217,515</b>	<b>41,560</b>	<b>0</b>	<b>32,557</b>	<b>276,816</b>	<b>947,746</b>	<b>856,203</b>	<b>829,475</b>



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

City Name: Gilman

Fiscal Year  
2007

	Project Name (A)	Amount of Issue (B)	Date certified To County Auditor (C)	Principal Due FY 2007 (D)	Interest Due FY 2007 +(E)	Bond Registration Due FY 2007 +(F)	Total Obligation Due FY 2007 =(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	March-96	25,000	6,000		31,000	31,000	0
(2)	Fire Truck	73,000	March-97	10,000	560		10,560	10,560	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
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(19)							0		0
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(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			35,000	6,560	0	41,560	41,560	0

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

Fiscal Year  
2007

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 2007 (D)	Interest Due FY 2007 +(E)	Bond Registration Due FY 2007 +(F)	Total Obligation Due FY 2007 =(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

