

# 25-235

## Adoption of Budget and Certification of City Taxes

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

The City of: LINDEN County Name: DALLAS 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.

County Auditor Date Stamp		Telephone Number		Signature			
		<b>January 1, 2006 Property Valuations</b>				Last Official Census <b>226</b>	
		With Gas & Electric		Without Gas & Electric			
		Regular	2a	2,394,936	2b		2,270,754
		<b>DEBT SERVICE</b>	3a		3b		
Ag Land	4a	226,340					

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	19,399	18,393	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	4,525	4,290	52	1.88940
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	23,924	22,683		
384.1	3.00375		Ag Land		26	680	680	63	3.00375
<b>Total General Fund Tax Levies (25 + 26)</b>					27	24,604	23,363		<b>Do Not Add</b>
<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)				0	66	0
	SSMID 2 (A)		(B)				0	67	0
	SSMID 3 (A)		(B)				0	68	0
	SSMID 4 (A)		(B)				0	69	0
	SSMID 5 (A)		(B)				0	565	0
	SSMID 6 (A)		(B)				0	566	0
<b>Total SSMID (34 thru 37)</b>					38	0	0		<b>Do Not Add</b>
<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	24,604	23,363	72	9.98940

### 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 LINDEN

(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	100,266					100,266		100,266
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	38,224	14,001				52,225		52,225
Actual Expenditures Except End Bal (pg 12, line 259) *	3	45,786					45,786		45,786
Ending Fund Balance June 30, 2006 (pg 12, line 261) *	4	92,704	14,001	0	0	0	106,705	0	106,705
(2)		General	Spec Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Enterprise	Grand Total
<b>** Re-Estimated FY 2007</b>									
Beginning Fund Balance	5	92,704	14,001	0	0	0	106,705	0	106,705
Re-Est Revenues	6	62,667	0	0	0	0	62,667	0	62,667
Re-Est Expenditures	7	62,950	0	0	0	0	62,950	0	62,950
Continuing Appropriation	8				0		0	0	0
Ending Fund Balance	9	92,421	14,001	0	0	0	106,422	0	106,422
(3)									
<b>** Budget FY 2008</b>									
Beginning Fund Balance	10	92,421	14,001	0	0	0	106,422	0	106,422
Revenues	11	61,354	0	0	0	0	61,354	0	61,354
Expenditures	12	66,650	0	0	0	0	66,650	0	66,650
Continuing Appropriation	13				0		0	0	0
Ending Fund Balance	14	87,125	14,001	0	0	0	101,126	0	101,126

\* 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						328	0	0
Flood Control	4						329	0	0
Fire Department	5	6,500					330	6,500	11,500
Ambulance	6	200					331	200	0
Building Inspections	7						332	0	0
Miscellaneous Protective Services	8						333	0	0
Animal Control	9	1,500					349	1,500	500
Other Public Safety	10						334	0	0
TOTAL (lines 1 - 10)	11	8,200	0		0		8,200	12,000	6,920
<b>Public Works</b>									
Roads, Bridges, & Sidewalks	12	12,000					353	12,000	12,000
Parking - Meter and Off-Street	13						356	0	0
Street Lighting	14	6,500					324	6,500	5,000
Traffic Control and Safety	15						326	0	0
Snow Removal	16	2,200					354	2,200	2,200
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	1,000					358	1,000	1,000
Other Public Works	21						350	0	0
TOTAL (lines 12 - 21)	22	21,700	0		0		21,700	20,200	17,702
<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	750						344 750	750	750
Museum, Band and Theater 32							345 0	0	0
Parks 33	5,000						346 5,000	5,000	2,897
Recreation 34	2,000						587 2,000	2,000	1,450
Cemetery 35	250						366 250	250	250
Community Center, Zoo, & Marina 36							347 0	0	0
Other Culture and Recreation 37							348 0	0	0
TOTAL (lines 31 - 37) 38	8,000	0			0		8,000	8,000	5,347
<b>Community and Economic Development</b>									
Community Beautification 39	500						367 500	500	240
Economic Development 40							368 0	0	0
Housing and Urban Renewal 41							369 0	0	0
Planning & Zoning 42	5,000						379 5,000	0	0
Other Com & Econ Development 43							370 0	0	0
TOTAL (lines 39 - 43) 44	5,500	0			0		5,500	500	240
<b>General Government</b>									
Mayor, Council, & City Manager 45	1,250						375 1,250	1,250	770
Clerk, Treasurer, & Finance Adm. 46	5,000						376 5,000	5,000	4,865
Elections 47	800						377 800	800	799
Legal Services & City Attorney 48	3,200						378 3,200	2,200	3,286
City Hall & General Buildings 49	7,000						380 7,000	7,000	2,228
Tort Liability 50	5,000						382 5,000	5,000	3,118
Other General Government 51	1,000						381 1,000	1,000	511
TOTAL (lines 45 - 51) 52	23,250	0			0		23,250	22,250	15,577
Debt Service 53							0	0	0
Capital Projects 54							0	0	0
<b>TOTAL Government Activities Expenditures</b> (lines 11+22+30+38+44+52+53+54) 55	66,650	0	0	0	0		66,650		
<b>BUSINESS TYPE ACTIVITIES</b>									
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>									
Water Utility 56							360 0	0	0
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>						0	0	0	0
<b>TOTAL GOV &amp; BUS TYPE EXP. (lines 55+69) 70</b>	66,650	0	0	0	0	0	66,650	0	0
Transfers Out 71							0	0	0
<b>Total Expenditures &amp; Other Financing Uses (lines 71 +72) 72</b>	66,650	0	0	0	0	0	66,650	62,950	45,786
Continuing Appropriation 73							0	0	0
<b>Ending Fund Balance June 30 74</b>	87,125	14,001	20	0	0	0	101,126	106,422	106,705

\* 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 LINDEN

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	23,363	0	0	0			23,363	24,542	23,593
Less: Uncollected Property Taxes - Levy Year							0	66	0
Net Current Property Taxes (line 1 minus line 2)	23,363	0	0	0			23,363	24,476	23,593
Delinquent Property Taxes							0	0	0
TIF Revenues							0	0	0
Other City Taxes:									
Utility Tax Replacement Excise Taxes	1,241	0	0	0			472	1,241	1,441
Parimutuel wager tax							473	0	0
Gaming wager tax							474	0	0
Mobile Home Taxes							393	0	0
Hotel/Motel Taxes							394	0	0
Other Local Option Taxes							395	0	0
Subtotal - Other City Taxes (lines 6 thru 11)	1,241	0	0	0			1,241	1,441	1,441
Licenses & Permits							0	0	0
Use of Money & Property	19,250						19,250	19,250	1,399
Intergovernmental:									
Federal Grants & Reimbursements							399	0	0
State Shared Revenues							400	0	0
Other State Grants & Reimbursements	12,000						401	12,000	23,029
Local Grants & Reimbursements							402	0	0
Subtotal - Intergovernmental (lines 15 thru 18)	12,000	0	0	0		0	12,000	12,000	23,029
Charges for Fees & Service:									
Water Utility							404	0	0
Sewer Utility							405	0	0
Electric Utility							406	0	0
Gas Utility							407	0	0
Parking							408	0	0
Airport							409	0	0
Landfill/Garbage							410	0	698
Hospital							411	0	0
Transit							412	0	0
Cable TV, Internet & Telephone							429	0	0
Housing Authority							430	0	0
Storm Water Utility							431	0	0
Other Fees & Charges for Service							413	0	0
Subtotal - Charges for Service (lines 20 thru 32)	0	0	0	0	0	0	0	0	698
Special Assessments							0	0	0
Miscellaneous	5,500						5,500	5,500	2,065
Other Financing Sources:									
Operating Transfers In							0	0	0
Proceeds of Debt							0	0	0
Proceeds of Capital Asset Sales							0	0	0
Subtotal-Other Financing Sources (lines 36 thru 38)	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)</b>	61,354	0	0	0	0	0	61,354	62,667	52,225
Beginning Fund Balance July 1	92,421	14,001	0	0	0	0	106,422	106,705	100,266
<b>TOTAL REVENUES &amp; BEGIN BALANCE (lines 40+41)</b>	153,775	14,001	0	0	0	0	167,776	169,372	152,491

**CITY OF LINDEN 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	23,363	106	0	134	0	161	0					234	23,363	264	24,542	294	23,593
Less: Uncollected Property Taxes-Levy Year	78	0	107	0	135	0	162	0					235	0	265	66	295	0
Net Current Property Taxes	79	23,363	108	0	136	0	163	0					236	23,363	266	24,476	296	23,593
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	1,241	111	0	138	0	165	0					239	1,241	269	1,441	299	1,441
Licenses & Permits	82	0	112	0							212	0	240	0	270	0	300	0
Use of Money and Property	83	19,250	113	0	139	0	166	0	194	0	213	0	241	19,250	271	19,250	301	1,399
Intergovernmental	84	12,000	114	0	140	0	167	0			426	0	242	12,000	272	12,000	302	23,029
Charges for Fees & Service	85	0	115	0	141	0	168	0	195	0	214	0	243	0	273	0	303	698
Special Assessments	86	0	116	0	142	0	169	0			427	0	244	0	274	0	304	0
Miscellaneous	87	5,500	117	0	143	0	170	0	196	0	215	0	245	5,500	275	5,500	305	2,065
Sub-Total Revenues	88	61,354	118	0	144	0	171	0	197	0	216	0	246	61,354	276	62,667	306	52,225
<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	61,354	120	0	148	0	175	0	200	0	220	0	250	61,354	280	62,667	310	52,225
<b>Expenditures &amp; Other Financing Uses</b>																		
Public Safety	600	8,200	609	0					623	0			335	8,200	632	12,000	642	6,920
Public Works	601	21,700	610	0					624	0			336	21,700	633	20,200	643	17,702
Health and Social Services	602	0	611	0					625	0			352	0	634	0	644	0
Culture and Recreation	603	8,000	612	0					626	0			371	8,000	635	8,000	645	5,347
Community and Economic Development	604	5,500	613	0					627	0			372	5,500	636	500	646	240
General Government	605	23,250	614	0					628	0			373	23,250	637	22,250	647	15,577
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	66,650	617	0	619	0	622	0	631	0			442	66,650	640	62,950	650	0
Business Type Proprietary: Enterprise & ISF											0	374	0	641	0	651	0	
<b>Total Gov &amp; Bus Type Expenditures</b>	97	66,650	125	0	153	0	180	0	205	0	225	0	255	66,650	285	62,950	315	0
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	66,650	130	0	157	0	185	0	208	0	230	0	260	66,650	290	0	320	0
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	103	-5,296	131	0	158	0	186	0	209	0	231	0	261	-5,296	291	62,667	321	52,225
Continuing Appropriation							652	0			653	0	654	0	655	0		
<b>Beginning Fund Balance July 1</b>	104	92,421	132	14,001	159	0	187	0	210	0	232	0	262	106,422	292	106,705	322	100,266
<b>Ending Fund Balance June 30</b>	105	87,125	133	14,001	160	0	188	0	211	0	233	0	263	101,126	293	169,372	323	152,491

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

City Name: LINDEN

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)						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: LINDEN

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
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(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

