

# 31-295

## Adoption of Budget and Certification of City Taxes

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

The City of: LUXEMBURG County Name: DUBUQUE 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	
		With Gas & Electric		Without Gas & Electric			
		Regular	2a	5,541,180	2b		5,470,980
		<b>DEBT SERVICE</b>	3a		3b		
Ag Land	4a	111,398					

Code		Dollar	Purpose	#/NA	(A)	(B)	(C)
Sec.	Limit			#/NA	Request with Utility Replacement	Property Taxes Levied	Rate
384.1	#N/A		Regular General levy	###	5	38,787	43 6.99977
<b>Non-Voted Other Permissible Levies</b>							
12(8)	0.67500		Contract for use of Bridge		6	0	44 0
12(10)	0.95000		Opr & Maint publicly owned Transit		7	0	45 0
12(11)	Amt Nec		Rent, Ins. Maint of Civic Center		8	0	46 0
12(12)	0.13500		Opr & Maint of City owned Civic Center		9	0	47 0
12(13)	0.06750		Planning a Sanitary Disposal Project		10	0	48 0
12(14)	0.27000		Aviation Authority (under sec.330A.15)		11	0	49 0
12(15)	Amt Nec		Joint city-county building lease		12	0	50 0
12(16)	0.06750		Levee Impr. fund in special charter city		13	0	51 0
12(18)	Amt Nec		Liability, property & self insurance costs		14	0	52 0
12(22)	Amt Nec		Support of a Local Emerg.Mgmt.Comm.		462	0	465 0
<b>Voted Other Permissible Levies</b>							
12(1)	0.13500		Instrumental/Vocal Music Groups		15	0	53 0
12(2)	0.81000		Memorial Building		16	0	54 0
12(3)	0.13500		Symphony Orchestra		17	0	55 0
12(4)	0.27000		Cultural & Scientific Facilities		18	0	56 0
12(5)	As Voted		County Bridge		19	0	57 0
12(6)	1.35000		Missi or Missouri River Bridge Const.		20	0	58 0
12(9)	0.03375		Aid to a Transit Company		21	0	59 0
12(17)	0.20500		Maintain Institution received by gift/devise		22	0	60 0
12(19)	1.00000		City Emergency Medical District		463	0	466 0
12(21)	0.27000		Support Public Library		23	0	61 0
28E.22	1.50000		Unified Law Enforcement		24	0	62 0
<b>Total General Fund Regular Levies (5 thru 24)</b>					25	38,787	38,296
384.1	3.00375		Ag Land		26	335	63 3.00375
<b>Total General Fund Tax Levies (25 + 26)</b>					27	39,122	38,631
<b>Do Not Add</b>							
<b>Special Revenue Levies</b>							
384.8	0.27000		Emergency (if general fund at levy limit)		28	0	64 0
384.6	Amt Nec		Police & Fire Retirement		29	0	0
	Amt Nec		FICA & IPERS (if general fund at levy limit)		30	0	0
	Amt Nec		Other Employee Benefits		31	0	0
<b>Total Employee Benefit Levies (29,30,31)</b>					32	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
<b>Total Special Revenue Levies (33+38)</b>					39	0	0
384.4	Amt Nec		Debt Service Levy	76.10(6)	40	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	39,122	38,631
<b>6.99977</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 **LUXEMBURG**

(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	551,494					551,494		551,494
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	233,882					233,882		233,882
Actual Expenditures Except End Bal (pg 12, line 259) *	3	243,627		24,652	17,918		286,197		286,197
Ending Fund Balance June 30, 2006 (pg 12, line 261) *	4	541,749	0	-24,652	-17,918	0	499,179	0	499,179
(2)		General	Spec Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Enterprise	Grand Total
<b>** Re-Estimated FY 2007</b>									
Beginning Fund Balance	5	541,749	0	-24,652	-17,918	0	499,179	0	499,179
Re-Est Revenues	6	0	291,395	0	0	0	291,395	0	291,395
Re-Est Expenditures	7	78,019	214,083	0	0	0	292,102	82,594	374,696
Continuing Appropriation	8				0		0	0	0
Ending Fund Balance	9	463,730	77,312	-24,652	-17,918	0	498,472	-82,594	415,878
(3)									
<b>** Budget FY 2008</b>									
Beginning Fund Balance	10	463,730	77,312	-24,652	-17,918	0	498,472	-82,594	415,878
Revenues	11	264,000	0	0	0	0	264,000	0	264,000
Expenditures	12	198,369	0	0	0	0	198,369	49,011	247,380
Continuing Appropriation	13				0		0	0	0
Ending Fund Balance	14	529,361	77,312	-24,652	-17,918	0	564,103	-131,605	432,498

\* 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	165					328	165	156
Flood Control	4						329	0	0
Fire Department	5	3,200					330	3,200	3,173
Ambulance	6						331	0	0
Building Inspections	7						332	0	0
Miscellaneous Protective Services	8						333	0	0
Animal Control	9						349	0	0
Other Public Safety	10	185					334	185	179
TOTAL (lines 1 - 10)	11	3,550	0		0		3,550	3,517	1,184
<b>Public Works</b>									
Roads, Bridges, & Sidewalks	12	18,000					353	18,000	54,544
Parking - Meter and Off-Street	13						356	0	0
Street Lighting	14	13,500					324	13,500	5,393
Traffic Control and Safety	15	515					326	515	509
Snow Removal	16	5,000					354	5,000	4,000
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						358	0	8,730
Other Public Works	21	10,326					350	10,326	9,681
TOTAL (lines 12 - 21)	22	47,341	0		0		47,341	74,127	28,739
<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	400					343	400	375
TOTAL (lines 23 - 29)	30	400	0		0		400	375	350

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	3,444						344   3,444	3,198	2,952
Museum, Band and Theater 32							345   0	0	0
Parks 33	8,500						346   8,500	70,000	20,958
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	11,944	0			0		11,944	73,198	23,910
<b>Community and Economic Development</b>									
Community Beautification 39	3,000						367   3,000	1,494	11,949
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	45,000						370   45,000	53,683	35,690
TOTAL (lines 39 - 43) 44	48,000	0			0		48,000	55,177	47,639
<b>General Government</b>									
Mayor, Council, & City Manager 45	3,500						375   3,500	3,400	3,290
Clerk, Treasurer, & Finance Adm. 46	8,400						376   8,400	8,200	8,180
Elections 47	533						377   533	0	533
Legal Services & City Attorney 48	600						378   600	700	335
City Hall & General Buildings 49	2,000						380   2,000	2,000	2,579
Tort Liability 50	8,000						382   8,000	7,500	7,073
Other General Government 51	15,000						381   15,000	14,807	8,099
TOTAL (lines 45 - 51) 52	38,033	0			0		38,033	36,607	30,089
Debt Service 53	49,101							49,101	24,652
Capital Projects 54								0	17,918
<b>TOTAL Government Activities Expenditures</b> (lines 11+22+30+38+44+52+53+54) 55	198,369	0	0	0	0		198,369		
<b>BUSINESS TYPE ACTIVITIES</b>									
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>									
Water Utility 56						27,537	360   27,537	19,781	39,499
Sewer Utility 57						21,474	357   21,474	9,529	17,746
Electric Utility 58							361   0	0	11,901
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>						49,011	49,011	29,310	69,146
<b>TOTAL GOV &amp; BUS TYPE EXP. (lines 55+69) 70</b>	198,369	0	0	0	0	49,011	247,380	29,310	69,146
Transfers Out 71								53,284	0
<b>Total Expenditures &amp; Other Financing Uses (lines 71 +72) 72</b>	198,369	0	0	0	0	49,011	247,380	374,696	243,627
Continuing Appropriation 73					0			0	0
<b>Ending Fund Balance June 30 74</b>	529,361	77,312	-24,682	-17,918	0	-131,605	432,498	415,878	558,473

\* 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 LUXEMBURG

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	38,631	0	0			38,631	36,104	37,547
Less: Uncollected Property Taxes - Levy Year	2						0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	38,631	0	0			38,631	36,104	37,547
Delinquent Property Taxes	4						0	0	0
TIF Revenues	5						0	0	0
Other City Taxes:									
Utility Tax Replacement Excise Taxes	6	491	0	0			472	0	0
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	28,512					395	28,512	27,997
Subtotal - Other City Taxes (lines 6 thru 11)	12	29,003	0	0			29,003	27,997	27,482
Licenses & Permits	13	175						175	165
Use of Money & Property	14	10,000						9,051	11,331
Intergovernmental:									
Federal Grants & Reimbursements	15						399	0	0
State Shared Revenues	16	22,509					400	21,903	20,596
Other State Grants & Reimbursements	17						401	0	0
Local Grants & Reimbursements	18	25,000					402	25,000	25,596
Subtotal - Intergovernmental (lines 15 thru 18)	19	47,509	0	0		0	47,509	49,203	46,192
Charges for Fees & Service:									
Water Utility	20	51,000					404	47,581	59,806
Sewer Utility	21	47,508					405	39,050	42,263
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	9,850					410	9,017	9,096
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	108,358	0	0	0	0	108,358	95,648	111,165
Special Assessments	34	2,084						2,084	1,124
Miscellaneous	35	16,000						18,805	15,562
Other Financing Sources:									
Operating Transfers In	36	12,240						53,284	0
Proceeds of Debt	37							0	0
Proceeds of Capital Asset Sales	38							0	0
Subtotal-Other Financing Sources (lines 36 thru 38)	39	12,240	0	0	0	0	12,240	53,284	0
<b>Total Revenues except for beginning fund balance (lines 3, 4, 5, 12, 13, 14, 19, 33, 34, 35, &amp; 39)</b>	40	264,000	0	0	0	0	264,000	291,395	250,606
Beginning Fund Balance July 1	41	463,730	77,312	-24,652	-17,918	0	415,878	499,179	551,494
<b>TOTAL REVENUES &amp; BEGIN BALANCE (lines 40+41)</b>	42	727,730	77,312	-24,652	-17,918	0	679,878	790,574	802,100

**CITY OF LUXEMBURG 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	38,631	106	0	134	0	161	0					234	38,631	264	36,104	294	37,547
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	38,631	108	0	136	0	163	0					236	38,631	266	36,104	296	37,547
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	29,003	111	0	138	0	165	0					239	29,003	269	27,997	299	27,482
Licenses & Permits	82	175	112	0							212	0	240	175	270	179	300	165
Use of Money and Property	83	10,000	113	0	139	0	166	0	194	0	213	0	241	10,000	271	9,051	301	11,331
Intergovernmental	84	47,509	114	0	140	0	167	0			426	0	242	47,509	272	49,203	302	46,192
Charges for Fees & Service	85	108,358	115	0	141	0	168	0	195	0	214	0	243	108,358	273	95,648	303	111,165
Special Assessments	86	2,084	116	0	142	0	169	0			427	0	244	2,084	274	1,124	304	1,162
Miscellaneous	87	16,000	117	0	143	0	170	0	196	0	215	0	245	16,000	275	18,805	305	15,562
Sub-Total Revenues	88	251,760	118	0	144	0	171	0	197	0	216	0	246	251,760	276	238,111	306	250,606
<b>Other Financing Sources:</b>																		
Transfers In	89	12,240	119	0	145	0	172	0	198	0	217	0	247	12,240	277	53,284	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		0	147	0	174	0	199	0	219	0	249	0	279	0	309	0
<b>Total Revenues and Other Sources</b>	92	264,000	120	0	148	0	175	0	200	0	220	0	250	264,000	280	291,395	310	250,606
<b>Expenditures &amp; Other Financing Uses</b>																		
Public Safety	600	3,550	609	0					623	0			335	3,550	632	3,517	642	1,184
Public Works	601	47,341	610	0					624	0			336	47,341	633	74,127	643	28,739
Health and Social Services	602	400	611	0					625	0			352	400	634	375	644	350
Culture and Recreation	603	11,944	612	0					626	0			371	11,944	635	73,198	645	23,910
Community and Economic Development	604	48,000	613	0					627	0			372	48,000	636	55,177	646	47,639
General Government	605	38,033	614	0					628	0			373	38,033	637	36,607	647	30,089
Debt Service	606	49,101	615	0	618	0			629	0			440	49,101	638	49,101	648	24,652
Capital Projects	607	0	616	0			621	0	630	0			441	0	639	0	649	17,918
<b>Total Government Activities Expenditures</b>	608	198,369	617	0	619	0	622	0	631	0			442	198,369	640	292,102	650	0
Business Type Proprietary: Enterprise & ISF											49,011	374	49,011	641	29,310	651	69,146	
<b>Total Gov &amp; Bus Type Expenditures</b>	97	198,369	125	0	153	0	180	0	205	0	225	49,011	255	247,380	285	321,412	315	69,146
Transfers Out	101	0	129	0	156	0	184	0	207	0	229	0	259	0	289	53,284	319	0
<b>Total ALL Expenditures/Transfers Out</b>	102	198,369	130	0	157	0	185	0	208	0	230	49,011	260	247,380	290	82,594	320	69,146
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	103	65,631	131	0	158	0	186	0	209	0	231	-49,011	261	16,620	291	208,801	321	181,460
Continuing Appropriation							652	0			653	0	654	0	655	0		
<b>Beginning Fund Balance July 1</b>	104	463,730	132	77,312	159	-24,652	187	-17,918	210	0	232	-82,594	262	415,878	292	499,179	322	551,494
<b>Ending Fund Balance June 30</b>	105	529,361	133	77,312	160	-24,652	188	-17,918	211	0	233	-131,605	263	432,498	293	707,980	323	732,954

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

City Name: LUXEMBURG

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: LUXEMBURG

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
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(59)							0		0
(60)							0		0
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