

# 15-132

## Adoption of Budget and Certification of City Taxes

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

The City of: MARNE County Name: CASS Date Budget Adopted: 03/13/07  
(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>149</b>	
		With Gas & Electric		Without Gas & Electric			
		Regular	2a	1,806,222	2b		1,661,090
		<b>DEBT SERVICE</b>	3a	1,806,222	3b		1,661,090
Ag Land	4a	125,293					

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	14,630	8.10000	
(384)		Non-Voted Other Permissible Levies						
12(8)	0.67500		Contract for use of Bridge		6	0	0	
12(10)	0.95000		Opr & Maint publicly owned Transit		7	0	0	
12(11)	Amt Nec		Rent, Ins. Maint of Civic Center		8	0	0	
12(12)	0.13500		Opr & Maint of City owned Civic Center		9	0	0	
12(13)	0.06750		Planning a Sanitary Disposal Project		10	0	0	
12(14)	0.27000		Aviation Authority (under sec.330A.15)		11	0	0	
12(15)	Amt Nec		Joint city-county building lease		12	0	0	
12(16)	0.06750		Levee Impr. fund in special charter city		13	0	0	
12(18)	Amt Nec		Liability, property & self insurance costs		14	5,000	2.76821	
12(22)	Amt Nec		Support of a Local Emerg.Mgmt.Comm.		462	0	0	
(384)		Voted Other Permissible Levies						
12(1)	0.13500		Instrumental/Vocal Music Groups		15	0	0	
12(2)	0.81000		Memorial Building		16	0	0	
12(3)	0.13500		Symphony Orchestra		17	0	0	
12(4)	0.27000		Cultural & Scientific Facilities		18	0	0	
12(5)	As Voted		County Bridge		19	0	0	
12(6)	1.35000		Missi or Missouri River Bridge Const.		20	0	0	
12(9)	0.03375		Aid to a Transit Company		21	0	0	
12(17)	0.20500		Maintain Institution received by gift/devise		22	0	0	
12(19)	1.00000		City Emergency Medical District		463	0	0	
12(21)	0.27000		Support Public Library		23	0	0	
28E.22	1.50000		Unified Law Enforcement		24	0	0	
<b>Total General Fund Regular Levies (5 thru 24)</b>					25	19,630	18,053	
384.1	3.00375		Ag Land		26	375	2.99298	
<b>Total General Fund Tax Levies (25 + 26)</b>					27	20,005	18,428	
Special Revenue Levies								
384.8	0.27000		Emergency (if general fund at levy limit)		28	0	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	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)				0	0	
	SSMID 2 (A)	(B)				0	0	
	SSMID 3 (A)	(B)				0	0	
	SSMID 4 (A)	(B)				0	0	
	SSMID 5 (A)	(B)				0	0	
	SSMID 6 (A)	(B)				0	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	6,000	3.32185	
384.7	0.67500		Capital Projects (Capital Improv. Reserve)		41	0	0	
<b>Total Property Taxes (27+39+40+41)</b>					42	26,005	23,946	
					42		14.19006	

### 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 MARNE

(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	41,021	10,326	4,768			56,115	12,139	68,254
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	33,242	11,654	4,696			49,592	9,840	59,432
Actual Expenditures Except End Bal (pg 12, line 259) *	3	48,069	15,894	6,000			69,963	6,607	76,570
Ending Fund Balance June 30, 2006 (pg 12, line 261) *	4	26,194	6,086	3,464	0	0	35,744	15,372	51,116
(2)		General	Spec Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Enterprise	Grand Total
<b>** Re-Estimated FY 2007</b>									
Beginning Fund Balance	5	26,194	6,086	3,464	0	0	35,744	15,372	51,116
Re-Est Revenues	6	37,156	11,200	12,000	0	0	60,356	9,200	69,556
Re-Est Expenditures	7	46,560	16,100	6,000	0	0	68,660	1,500	70,160
Continuing Appropriation	8				0		0	0	0
Ending Fund Balance	9	16,790	1,186	9,464	0	0	27,440	23,072	50,512
(3)									
<b>** Budget FY 2008</b>									
Beginning Fund Balance	10	16,790	1,186	9,464	0	0	27,440	23,072	50,512
Revenues	11	33,460	12,000	12,000	0	0	57,460	9,800	67,260
Expenditures	12	41,700	13,100	6,000	0	0	60,800	0	60,800
Continuing Appropriation	13				0		0	0	0
Ending Fund Balance	14	8,550	86	15,464	0	0	24,100	32,872	56,972

\* 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	7,200	0				330	7,200	7,200
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						334	0	0
TOTAL (lines 1 - 10)	11	7,200	0		0		7,200	7,200	3,210
<b>Public Works</b>									
Roads, Bridges, & Sidewalks	12		9,000				353	9,000	12,000
Parking - Meter and Off-Street	13						356	0	0
Street Lighting	14		3,600				324	3,600	3,626
Traffic Control and Safety	15						326	0	0
Snow Removal	16		500				354	500	268
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	600	0				358	600	591
Other Public Works	21	8,000	0				350	8,000	8,676
TOTAL (lines 12 - 21)	22	8,600	13,100		0		21,700	20,100	25,161
<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							344	0	0
Museum, Band and Theater 32							345	0	0
Parks 33	2,000						346	2,000	1,957
Recreation 34							587	0	500
Cemetery 35							366	0	0
Community Center, Zoo, & Marina 36							347	0	0
Other Culture and Recreation 37							348	0	0
TOTAL (lines 31 - 37) 38	2,000	0			0		2,000	2,500	1,957
<b>Community and Economic Development</b>									
Community Beautification 39							367	0	1,000
Economic Development 40	1,000						368	1,000	500
Housing and Urban Renewal 41	2,000						369	2,000	7,000
Planning & Zoning 42							379	0	1,000
Other Com & Econ Development 43							370	0	0
TOTAL (lines 39 - 43) 44	3,000	0			0		3,000	9,500	6,362
<b>General Government</b>									
Mayor, Council, & City Manager 45	600						375	600	600
Clerk, Treasurer, & Finance Adm. 46	6,000						376	6,000	5,760
Elections 47	300						377	300	0
Legal Services & City Attorney 48	500						378	500	500
City Hall & General Buildings 49	4,500						380	4,500	2,000
Tort Liability 50							382	0	2,500
Other General Government 51	3,000						381	3,000	6,000
TOTAL (lines 45 - 51) 52	14,900	0			0		14,900	17,360	27,273
Debt Service 53			6,000					6,000	6,000
Capital Projects 54								0	0
<b>TOTAL Government Activities Expenditures</b> (lines 11+22+30+38+44+52+53+54) 55	35,700	13,100	6,000	0	0		54,800		
<b>BUSINESS TYPE ACTIVITIES</b>									
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>									
Water Utility 56							360	0	1,500
Sewer Utility 57							357	0	0
Electric Utility 58							361	0	0
Gas Utility 59							362	0	0
Airport 60							365	0	0
Landfill/Garbage 61							383	0	0
Transit 62							364	0	0
Cable TV, Internet & Telephone 63							443	0	0
Housing Authority 64							444	0	0
Storm Water Utility 65							445	0	0
Other Business Type (city hosp., ISF, parking, etc.) 66							446	0	0
Enterprise DEBT SERVICE 67							447	0	0
Enterprise CAPITAL PROJECTS 68							448	0	0
<b>TOTAL Business Type Expenditures (lines 56 - 68) 69</b>						0		1,500	6,607
<b>TOTAL GOV &amp; BUS TYPE EXP. (lines 55+69) 70</b>	35,700	13,100	6,000	0	0	0	54,800	1,500	6,607
Transfers Out 71	6,000							6,000	6,000
<b>Total Expenditures &amp; Other Financing Uses (lines 71 +72) 72</b>	41,700	13,100	6,000	0	0	0	60,800	70,160	76,570
Continuing Appropriation 73					0			0	0
<b>Ending Fund Balance June 30 74</b>	8,550	86	15,464	0	0	32,872	56,972	50,512	51,116

\* 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 MARNE

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	18,428	0	5,518	0			23,946	24,897	25,434
Less: Uncollected Property Taxes - Levy Year 2							0	0	0
Net Current Property Taxes (line 1 minus line 2) 3	18,428	0	5,518	0			23,946	24,897	25,434
Delinquent Property Taxes 4							0	0	0
TIF Revenues 5							0	0	0
Other City Taxes:									
Utility Tax Replacement Excise Taxes 6	1,577	0	482	0			472	2,059	2,059
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	8,000	3,000					395	11,000	10,000
Subtotal - Other City Taxes (lines 6 thru 11) 12	9,577	3,000	482	0			13,059	12,059	10,689
Licenses & Permits 13	855						855	800	855
Use of Money & Property 14	1,000						1,000	1,000	515
Intergovernmental:									
Federal Grants & Reimbursements 15							399	0	0
State Shared Revenues 16		9,000					400	9,000	8,982
Other State Grants & Reimbursements 17							401	0	0
Local Grants & Reimbursements 18	3,600						402	3,600	1,800
Subtotal - Intergovernmental (lines 15 thru 18) 19	3,600	9,000	0	0		0	12,600	14,600	10,782
Charges for Fees & Service:									
Water Utility 20						9,800	404	9,800	9,200
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	9,800	9,800	9,200	9,840
Special Assessments 34							0	0	0
Miscellaneous 35							0	1,000	1,317
Other Financing Sources:									
Operating Transfers In 36			6,000				6,000	6,000	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	6,000	0	0	0	6,000	6,000	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>33,460</b>	<b>12,000</b>	<b>12,000</b>	<b>0</b>	<b>0</b>	<b>9,800</b>	<b>67,260</b>	<b>69,556</b>	<b>59,432</b>
Beginning Fund Balance July 1 41	16,790	1,186	9,464	0	0	23,072	50,512	51,116	68,254
<b>TOTAL REVENUES &amp; BEGIN BALANCE (lines 40+41) 42</b>	<b>50,250</b>	<b>13,186</b>	<b>21,464</b>	<b>0</b>	<b>0</b>	<b>32,872</b>	<b>117,772</b>	<b>120,672</b>	<b>127,686</b>

**CITY OF MARNE 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	18,428	106	0	134	5,518	161	0					234	23,946	264	24,897	294	25,434	
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	18,428	108	0	136	5,518	163	0					236	23,946	266	24,897	296	25,434	
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	9,577	111	3,000	138	482	165	0					239	13,059	269	12,059	299	10,689	
Licenses & Permits	82	855	112	0							212	0	240	855	270	800	300	855	
Use of Money and Property	83	1,000	113	0	139	0	166	0	194	0	213	0	241	1,000	271	1,000	301	515	
Intergovernmental	84	3,600	114	9,000	140	0	167	0			426	0	242	12,600	272	14,600	302	10,782	
Charges for Fees & Service	85	0	115	0	141	0	168	0	195	0	214	9,800	243	9,800	273	9,200	303	9,840	
Special Assessments	86	0	116	0	142	0	169	0			427	0	244	0	274	0	304	0	
Miscellaneous	87	0	117	0	143	0	170	0	196	0	215	0	245	0	275	1,000	305	1,317	
Sub-Total Revenues	88	33,460	118	12,000	144	6,000	171	0	197	0	216	9,800	246	61,260	276	63,556	306	59,432	
<b>Other Financing Sources:</b>																			
Transfers In	89	0	119	0	145	6,000	172	0	198	0	217	0	247	6,000	277	6,000	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	33,460	120	12,000	148	12,000	175	0	200	0	220	9,800	250	67,260	280	69,556	310	59,432	
<b>Expenditures &amp; Other Financing Uses</b>																			
Public Safety	600	7,200	609	0					623	0			335	7,200	632	7,200	642	3,210	
Public Works	601	8,600	610	13,100					624	0			336	21,700	633	20,100	643	25,161	
Health and Social Services	602	0	611	0					625	0			352	0	634	0	644	0	
Culture and Recreation	603	2,000	612	0					626	0			371	2,000	635	2,500	645	1,957	
Community and Economic Development	604	3,000	613	0					627	0			372	3,000	636	9,500	646	6,362	
General Government	605	14,900	614	0					628	0			373	14,900	637	17,360	647	27,273	
Debt Service	606	0	615	0	618	6,000			629	0			440	6,000	638	6,000	648	6,000	
Capital Projects	607	0	616	0			621	0	630	0			441	0	639	0	649	0	
<b>Total Government Activities Expenditures</b>	608	35,700	617	13,100	619	6,000	622	0	631	0			442	54,800	640	62,660	650	0	
Business Type Proprietary: Enterprise & ISF												0	374	0	641	1,500	651	6,607	
<b>Total Gov &amp; Bus Type Expenditures</b>	97	35,700	125	13,100	153	6,000	180	0	205	0	225	0	255	54,800	285	64,160	315	6,607	
Transfers Out	101	6,000	129	0	156	0	184	0	207	0	229	0	259	6,000	289	6,000	319	0	
<b>Total ALL Expenditures/Transfers Out</b>	102	41,700	130	13,100	157	6,000	185	0	208	0	230	0	260	60,800	290	7,500	320	6,607	
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	103	-8,240	131	-1,100	158	6,000	186	0	209	0	231	9,800	261	6,460	291	62,056	321	52,825	
Continuing Appropriation							652	0			653	0	654	0	655	0			
<b>Beginning Fund Balance July 1</b>	104	16,790	132	1,186	159	9,464	187	0	210	0	232	23,072	262	50,512	292	51,116	322	68,254	
<b>Ending Fund Balance June 30</b>	105	8,550	133	86	160	15,464	188	0	211	0	233	32,872	263	56,972	293	113,172	323	121,079	

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

City Name: MARNE

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)	WATER MAIN PROJECT	81,000		2,600	3,400		6,000		6,000
(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
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(19)							0		0
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(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			2,600	3,400	0	6,000	0	6,000

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

Fiscal Year  
2008

City Name: MARNE

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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