

70-652

Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2008 - ENDING JUNE 30, 2009

The City of: Fruitland County Name: MUSCATINE Date Budget Adopted: 03/04/08
(Date) xxxxxx

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.

563-264-1748
Telephone Number

Signature

County Auditor Date Stamp

January 1, 2007 Property Valuations

Last Official Census

	With Gas & Electric	Without Gas & Electric
Regular 2a	21,437,319 2b	20,693,403
DEBT SERVICE 3a	2,143,739 3b	20,693,403
Ag Land 4a	329,656	

TAXES LEVIED

Code Sec.	Dollar Limit	Purpose	(A) Request with Utility Replacement	(B) Property Taxes Levied	(C) Rate
384.1	8.10000	Regular General levy	5 111,902	108,019	43 5.21996
(384)		Non-Voted Other Permissible Levies			
12(8)	0.67500	Contract for use of Bridge	6	0	44 0.00000
12(10)	0.95000	Opr & Maint publicly owned Transit	7	0	45 0.00000
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center	8	0	46 0.00000
12(12)	0.13500	Opr & Maint of City owned Civic Center	9	0	47 0.00000
12(13)	0.06750	Planning a Sanitary Disposal Project	10	0	48 0.00000
12(14)	0.27000	Aviation Authority (under sec.330A.15)	11	0	49 0.00000
12(15)	Amt Nec	Joint city-county building lease	12	0	50 0.00000
12(16)	0.06750	Levee Impr. fund in special charter city	13	0	51 0.00000
12(18)	Amt Nec	Liability, property & self insurance costs	14	0	52 0.00000
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462	0	465 0.00000
(384)		Voted Other Permissible Levies			
12(1)	0.13500	Instrumental/Vocal Music Groups	15	0	53 0.00000
12(2)	0.81000	Memorial Building	16	0	54 0.00000
12(3)	0.13500	Symphony Orchestra	17	0	55 0.00000
12(4)	0.27000	Cultural & Scientific Facilities	18	0	56 0.00000
12(5)	As Voted	County Bridge	19	0	57 0.00000
12(6)	1.35000	Missi or Missouri River Bridge Const.	20	0	58 0.00000
12(9)	0.03375	Aid to a Transit Company	21	0	59 0.00000
12(17)	0.20500	Maintain Institution received by gift/devise	22	0	60 0.00000
12(19)	1.00000	City Emergency Medical District	463	0	466 0.00000
12(21)	0.27000	Support Public Library	23	0	61 0.00000
28E.22	1.50000	Unified Law Enforcement	24	0	62 0.00000
Total General Fund Regular Levies (5 thru 24)			25 111,902	108,019	
384.1	3.00375	Ag Land	26 980	980	63 2.97280
Total General Fund Tax Levies (25 + 26)			27 112,882	108,999	Do Not Add
Special Revenue Levies					
384.8	0.27000	Emergency (if general fund at levy limit)	28	0	64 0.00000
384.6	Amt Nec	Police & Fire Retirement	29	0	0.00000
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30	0	0.00000
	Amt Nec	Other Employee Benefits	31	0	0.00000
Total Employee Benefit Levies (29,30,31)			32 0	0	65 0.00000
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 0.00000
	SSMID 2 (A)	(B)	35	0	67 0.00000
	SSMID 3 (A)	(B)	36	0	68 0.00000
	SSMID 4 (A)	(B)	35a	0	69 0.00000
	SSMID 5 (A)	(B)	36a	0	565 0.00000
	SSMID 6 (A)	(B)	37	0	566 0.00000
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 0.00000
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41	0	71 0.00000
Total Property Taxes (27+39+40+41)			42 112,882	108,999	72 5.21996

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.
- 5) The budget file uploaded to the SUBMIT Area matched the paper copy certified by the city to this office.

(County Auditor)

Fund Balance Worksheet for City of

Fruitland

		General (A)	Special Rev (B)	TIF Special Rev (C)	Debt Serv (D)	Capt Proj (E)	Permanent (G)	Total Government (H)	Proprietary (I)	Grand Total (J)
(1)										
*Annual Report FY 2007										
Beginning Fund Balance July 1, 2006 (pg 5, line 134) *	1	209,708	630,087					839,795		839,795
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	180,918	209,162					390,080		390,080
Actual Expenditures Except End Bal (pg 12, line 259) *	3	203,655	54,517					258,172		258,172
Ending Fund Balance June 30, 2007 (pg 12, line 261) *	4	186,971	784,732		0	0	0	971,703	0	971,703
(2)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Re-Estimated FY 2008										
Beginning Fund Balance	5	186,971	784,732	0	0	0	0	971,703	0	971,703
Re-Est Revenues	6	665,583	140,000	0	33,964	0	0	839,547	0	839,547
Re-Est Expenditures	7	833,785	92,964	0	33,964	0	0	960,713	0	960,713
Continuing Appropriation	8					0		0	0	0
Ending Fund Balance	9	18,769	831,768	0	0	0	0	850,537	0	850,537
(3)										
** Budget FY 2009										
Beginning Fund Balance	10	18,769	831,768	0	0	0	0	850,537	0	850,537
Revenues	11	193,224	137,896	0	33,964	0	0	365,084	0	365,084
Expenditures	12	193,224	93,860	0	33,964	0	0	321,048	0	321,048
Continuing Appropriation	13					0		0	0	0
Ending Fund Balance	14	18,769	875,804	0	0	0	0	894,573	0	894,573

* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2007

** The remaining two sections are filled in by the software once ALL worksheets are completed.

The Total Outstanding TIF Indebtedness is not used to determine the constitutional debt limit. Indebtedness as defined in Iowa Code Section 384.16, subsection 1, includes any TIF-financed agreement including annual appropriation agreements. Include the TOTAL amount for all remaining years of the agreement. Use best estimates for any agreement where the actual amount for future years is not known.

Include the total amount of outstanding loans, advances, indebtedness, or bonds outstanding, including interest, at the close of the most recently ended fiscal year through the remaining term of the indebtedness, which will be paid from TIF revenues.

TOTAL OUTSTANDING TIF INDEBTEDNESS INCLUDING INTEREST OWED AS OF	ACTUAL 2007
Annual Payments for All Bonds Paid with TIF Revenues including interest to term	
TIF Non-Bond Loans & Debt - Owed to Other Entities	
Self-Financed or Internal Loan TIF Debt	
Tax Rebatelements & Other Agreements Paid with TIF Revenues	
TOTAL OUTSTANDING TIF INDEBTEDNESS	0

TIF Revenues are those moneys paid from the Special Fund created in section 403.19.
 DO NOT include bond payments made with a Debt Service levy on property
 Include ONLY debt that is to be repaid from future Tax Increment Financing revenues.
 All debt and interest should only be listed once.
 Include principal and interest to term in all amounts.

REBATES OR PAYMENTS TO ENTITIES FROM TAXES FUNDED BY TIF		BUDGET 2009	RE-ESTIMATED 2008	ACTUAL 2007
ENTITY NAME				
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21	* TOTAL Rebates or Payments to Entities	0	0	0

* The "Total Rebates or Payments" appears on the Expenditures Pages, Re-Est Exp P2 & EXP P 2, under the Community & Econ Development Program

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2009

Fiscal Years

GOVERNMENT ACTIVITIES (A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2009 (J)	RE-ESTIMATED 2008 (K)	ACTUAL 2007 (L)
PUBLIC SAFETY											
Police Department/Crime Prevention	1	39,000							39,000	37,265	35,108
Jail	2								0	0	0
Emergency Management	3	850							850	850	432
Flood Control	4								0	0	0
Fire Department	5	8,816							8,816	8,246	7,885
Ambulance	6								0	0	0
Building Inspections	7	1,500							1,500	3,000	926
Miscellaneous Protective Services	8								0	0	0
Animal Control	9	100							100	100	0
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	50,266	0	0			0		50,266	49,461	44,351
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	8,313	45,696						54,009	136,455	20,574
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		9,050						9,050	9,000	8,866
Traffic Control and Safety	15		650						650	650	444
Snow Removal	16		4,500						4,500	4,500	1,586
Highway Engineering	17								0	0	0
Street Cleaning	18								0	0	0
Airport	19								0	0	0
Garbage	20	57,300							57,300	51,710	51,804
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	65,613	59,896	0			0		125,509	202,315	83,274
HEALTH & SOCIAL SERVICES											
Welfare Assistance	23								0	0	0
City Hospital	24								0	0	0
Payments to Private Hospitals	25								0	0	0
Health Regulation and Inspection	26								0	0	0
Water, Air, and Mosquito Control	27								0	0	0
Community Mental Health	28								0	0	0
Other Health and Social Services	29								0	0	0
TOTAL (lines 23 - 29)	30	0	0	0			0		0	0	0
CULTURE & RECREATION											
Library Services	31	1,120							1,120	1,018	912
Museum, Band and Theater	32								0	0	0
Parks	33	6,500							6,500	6,500	6,189
Recreation	34								0	0	0
Cemetery	35	600							600	500	500
Community Center, Zoo, & Marina	36	4,500							4,500	6,070	2,508
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	12,720	0	0			0		12,720	14,088	10,109

EXPENDITURES SCHEDULE PAGE 2
Fiscal Year Ending

Fiscal Years

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2009	RE-ESTIMATED 2008	ACTUAL 2007
		(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
COMMUNITY & ECONOMIC DEVELOPMENT											
Community Beautification	39								0	0	0
Economic Development	40								0	0	0
Housing and Urban Renewal	41								0	0	0
Planning & Zoning	42	825							825	825	787
Other Com & Econ Development	43								0	0	0
REBATES & PYMTS from TIF DEBT page	44			0					0	0	0
TOTAL (lines 39 - 44)	45	825	0	0			0		825	825	787
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46	2,400							2,400	2,400	2,400
Clerk, Treasurer, & Finance Adm.	47	15,250							15,250	17,000	11,047
Elections	48								0	850	0
Legal Services & City Attorney	49	5,000							5,000	6,000	7,533
City Hall & General Buildings	50	7,600							7,600	5,540	2,316
Tort Liability	51	11,500							11,500	14,000	9,294
Other General Government	52	17,550							17,550	18,675	17,434
TOTAL (lines 46 - 52)	53	59,300	0	0			0		59,300	64,465	50,024
DEBT SERVICE											
Gov Capital Projects	54				33,964				33,964	33,964	0
TIF Capital Projects	56								0	0	0
TOTAL CAPITAL PROJECTS	57	4,500	0	0		0	0		4,500	561,631	69,628
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58	193,224	59,896	0	33,964	0	0		287,084	926,749	258,173
BUSINESS TYPE ACTIVITIES											
Proprietary: Enterprise & Budgeted ISF											
Water Utility	59								0	0	0
Sewer Utility	60								0	0	0
Electric Utility	61								0	0	0
Gas Utility	62								0	0	0
Airport	63								0	0	0
Landfill/Garbage	64								0	0	0
Transit	65								0	0	0
Cable TV, Internet & Telephone	66								0	0	0
Housing Authority	67								0	0	0
Storm Water Utility	68								0	0	0
Other Business Type (city hosp., ISF, parking, etc.)	69								0	0	0
Enterprise DEBT SERVICE	70								0	0	0
Enterprise CAPITAL PROJECTS	71								0	0	0
Enterprise TIF CAPITAL PROJECTS	72								0	0	0
TOTAL Business Type Expenditures (lines 59 - 73)	73								0	0	0
TOTAL ALL EXPENDITURES (lines 58+74)	74	193,224	59,896	0	33,964	0	0	0	287,084	926,749	258,173
Regular Transfers Out	75		33,964						33,964	33,964	0
Internal TIF Loan / Repayment Transfers Out	76								0	0	0
Total ALL Transfers Out	77	0	33,964	0	0	0	0	0	33,964	33,964	0
Total Expenditures & Fund Transfers Out (lines 75+78)	78	193,224	93,860	0	33,964	0	0	0	321,048	960,713	258,173
Continuing Appropriation	79								0	0	0
Ending Fund Balance June 30	80	18,769	875,804	0	0	0	0	0	894,573	850,537	971,703

* 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

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2009 (J)	RE-ESTIMATED 2008 (K)	ACTUAL 2007 (L)
REVENUES & OTHER FINANCING SOURCES											
Taxes Levied on Property	1	108,999	0		0	0			108,999	101,435	96,014
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	108,999	0		0	0			108,999	101,435	96,014
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	3,883	0		0	0			3,883	4,122	4,115
Utility franchise tax	7	7,300							7,300	7,800	8,151
Parimutuel wager tax	8								0	0	0
Gaming wager tax	9								0	0	0
Mobile Home Taxes	10								0	0	0
Hotel/Motel Taxes	11								0	0	0
Other Local Option Taxes *	12		56,000						56,000	56,000	66,249
Subtotal - Other City Taxes (lines 6 thru 12)	13	11,183	56,000		0	0			67,183	67,922	78,515
Licenses & Permits	14	4,513							4,513	8,513	7,819
Use of Money & Property	15	4,800	22,000						26,800	28,300	31,074
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		59,896						59,896	59,000	58,591
Other State Grants & Reimbursements	18								0	0	0
Local Grants & Reimbursements	19								0	0	0
Subtotal - Intergovernmental (lines 16 thru 19)	20	0	59,896	0	0	0		0	59,896	59,000	58,591
Charges for Fees & Service:											
Water Utility	21								0	0	0
Sewer Utility	22								0	0	0
Electric Utility	23								0	0	0
Gas Utility	24								0	0	0
Parking	25								0	0	0
Airport	26								0	0	0
Landfill/Garbage	27	54,979							54,979	53,425	48,060
Hospital	28								0	0	0
Transit	29								0	0	0
Cable TV, Internet & Telephone	30								0	0	0
Housing Authority	31								0	0	0
Storm Water Utility	32								0	0	0
Other Fees & Charges for Service	33	200							200	300	437
Subtotal - Charges for Service (lines 21 thru 33)	34	55,179	0		0	0	0	0	55,179	53,725	48,497
Special Assessments	35								0	0	241
Miscellaneous	36	8,550							8,550	161,688	69,330
Other Financing Sources:											
Regular Operating Transfers In	37				33,964				33,964	33,964	0
Internal TIF Loan Transfers In	38								0	0	0
Subtotal ALL Operating Transfers In	39	0	0	0	33,964	0	0	0	33,964	33,964	0
Proceeds of Debt (Excluding TIF Internal Borrowing)	40								0	325,000	0
Proceeds of Capital Asset Sales	41								0	0	0
Subtotal-Other Financing Sources (lines 38 thru 40)	42	0	0	0	33,964	0	0	0	33,964	358,964	0
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43	193,224	137,896	0	33,964	0	0	0	365,084	839,547	390,081
Beginning Fund Balance July 1	44	18,769	831,768	0	0	0	0	0	850,537	971,703	839,795
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	211,993	969,664	0	33,964	0	0	0	1,215,621	1,811,250	1,229,876

CITY OF

Fruitland

ADOPTED BUDGET SUMMARY

YEAR ENDED JUNE 30, 2009

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2009 (J)	RE-ESTIMATED 2008 (K)	ACTUAL 2007 (L)
Revenues & Other Financing Sources											
Taxes Levied on Property	1	108,999	0		0	0			108,999	101,435	96,014
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	108,999	0		0	0			108,999	101,435	96,014
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	11,183	56,000		0	0			67,183	67,922	78,515
Licenses & Permits	7	4,513	0					0	4,513	8,513	7,819
Use of Money and Property	8	4,800	22,000	0	0	0	0	0	26,800	28,300	31,074
Intergovernmental	9	0	59,896	0	0	0		0	59,896	59,000	58,591
Charges for Fees & Service	10	55,179	0		0	0	0	0	55,179	53,725	48,497
Special Assessments	11	0	0		0	0		0	0	0	241
Miscellaneous	12	8,550	0		0	0	0	0	8,550	161,688	69,330
Sub-Total Revenues	13	193,224	137,896	0	0	0	0	0	331,120	480,583	390,081
Other Financing Sources:											
Total Transfers In	14	0	0	0	33,964	0	0	0	33,964	33,964	0
Proceeds of Debt	15	0	0	0	0	0		0	0	325,000	0
Proceeds of Capital Asset Sales	16	0	0	0	0	0		0	0	0	0
Total Revenues and Other Sources	17	193,224	137,896	0	33,964	0	0	0	365,084	839,547	390,081
Expenditures & Other Financing Uses											
Public Safety	18	50,266	0	0			0		50,266	49,461	44,351
Public Works	19	65,613	59,896	0			0		125,509	202,315	83,274
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	12,720	0	0			0		12,720	14,088	10,109
Community and Economic Development	22	825	0	0			0		825	825	787
General Government	23	59,300	0	0			0		59,300	64,465	50,024
Debt Service	24	0	0	0	33,964		0		33,964	33,964	0
Capital Projects	25	4,500	0	0		0	0		4,500	561,631	69,628
Total Government Activities Expenditures	26	193,224	59,896	0	33,964	0	0		287,084	926,749	258,173
Business Type Proprietary: Enterprise & ISF	27							0	0	0	0
Total Gov & Bus Type Expenditures	28	193,224	59,896	0	33,964	0	0	0	287,084	926,749	258,173
Total Transfers Out	29	0	33,964	0	0	0	0	0	33,964	33,964	0
Total ALL Expenditures/Fund Transfers Out	30	193,224	93,860	0	33,964	0	0	0	321,048	960,713	258,173
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	0	44,036	0	0	0	0	0	44,036	-121,166	131,908
Continuing Appropriation	33							0	0	0	
Beginning Fund Balance July 1	34	18,769	831,768	0	0	0	0	0	850,537	971,703	839,795
Ending Fund Balance June 30	35	18,769	875,804	0	0	0	0	0	894,573	850,537	971,703

