

72-669

Adoption of Budget and Certification of City Taxes

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

The City of: Melvin County Name: OSCEOLA Date Budget Adopted: 03/03/08
(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.

712-736-2498
Telephone Number

Signature

County Auditor Date Stamp

January 1, 2007 Property Valuations

Last Official Census

Regular	2a	With Gas & Electric	3,218,987	2b	Without Gas & Electric	3,049,617	243
DEBT SERVICE	3a			3b			
Ag Land	4a		18,057				

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	26,074	24,702	8.10000
(384) Non-Voted Other Permissible Levies					
12(8)	0.67500	Contract for use of Bridge		0	0.00000
12(10)	0.95000	Opr & Maint publicly owned Transit		0	0.00000
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center		0	0.00000
12(12)	0.13500	Opr & Maint of City owned Civic Center		0	0.00000
12(13)	0.06750	Planning a Sanitary Disposal Project		0	0.00000
12(14)	0.27000	Aviation Authority (under sec.330A.15)		0	0.00000
12(15)	Amt Nec	Joint city-county building lease		0	0.00000
12(16)	0.06750	Levee Impr. fund in special charter city		0	0.00000
12(18)	Amt Nec	Liability, property & self insurance costs	3,700	3,505	1.14943
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.		0	0.00000
(384) Voted Other Permissible Levies					
12(1)	0.13500	Instrumental/Vocal Music Groups		0	0.00000
12(2)	0.81000	Memorial Building		0	0.00000
12(3)	0.13500	Symphony Orchestra		0	0.00000
12(4)	0.27000	Cultural & Scientific Facilities		0	0.00000
12(5)	As Voted	County Bridge		0	0.00000
12(6)	1.35000	Missi or Missouri River Bridge Const.		0	0.00000
12(9)	0.03375	Aid to a Transit Company		0	0.00000
12(17)	0.20500	Maintain Institution received by gift/devise		0	0.00000
12(19)	1.00000	City Emergency Medical District		0	0.00000
12(21)	0.27000	Support Public Library		0	0.00000
28E.22	1.50000	Unified Law Enforcement	4,828	4,574	1.50000
Total General Fund Regular Levies (5 thru 24)			34,602	32,781	
384.1	3.00375	Ag Land	54	54	3.00375
Total General Fund Tax Levies (25 + 26)			34,656	32,835	Do Not Add
Special Revenue Levies					
384.8	0.27000	Emergency (if general fund at levy limit)	869	823	0.27000
384.6	Amt Nec	Police & Fire Retirement		0	0.00000
	Amt Nec	FICA & IPERS (if general fund at levy limit)	2,288	2,168	0.71078
	Amt Nec	Other Employee Benefits		0	0.00000
Total Employee Benefit Levies (29,30,31)			2,288	2,168	0.71078
Sub Total Special Revenue Levies (28+32)			3,157	2,991	
Valuation					
386	As Req	With Gas & Elec	Without Gas & Elec		
	SSMID 1 (A)	(B)		0	0.00000
	SSMID 2 (A)	(B)		0	0.00000
	SSMID 3 (A)	(B)		0	0.00000
	SSMID 4 (A)	(B)	35a	0	0.00000
	SSMID 5 (A)	(B)	36a	0	0.00000
	SSMID 6 (A)	(B)	37	0	0.00000
Total SSMID (34 thru 37)			0	0	Do Not Add
Total Special Revenue Levies (33+38)			3,157	2,991	
384.4	Amt Nec	Debt Service Levy	76.10(6)	0	0.00000
384.7	0.67500	Capital Projects (Capital Improv. Reserve)		0	0.00000
Total Property Taxes (27+39+40+41)			37,813	35,826	11.73021

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

Melvin

		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	65,114	55,236					120,350	82,882	203,232
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	78,021	14,308					92,329	42,243	134,572
Actual Expenditures Except End Bal (pg 12, line 259) *	3	80,775	9,651					90,426	37,423	127,849
Ending Fund Balance June 30, 2007 (pg 12, line 261) *	4	62,360	59,893		0	0	0	122,253	87,702	209,955
(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	62,360	59,893		0	0	0	122,253	87,702	209,955
Re-Est Revenues	6	70,524	20,509	0	0	0	0	91,033	41,658	132,691
Re-Est Expenditures	7	86,685	25,994	0	0	0	0	112,679	37,928	150,607
Continuing Appropriation	8					0		0	0	0
Ending Fund Balance	9	46,199	54,408	0	0	0	0	100,607	91,432	192,039
(3)										
** Budget FY 2009										
Beginning Fund Balance	10	46,199	54,408	0	0	0	0	100,607	91,432	192,039
Revenues	11	67,318	23,666	0	0	0	0	90,984	42,314	133,298
Expenditures	12	85,260	52,383	0	0	0	0	137,643	40,767	178,410
Continuing Appropriation	13					0		0	0	0
Ending Fund Balance	14	28,257	25,691	0	0	0	0	53,948	92,979	146,927

* 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.

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	16,429							16,429	15,629	15,629
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	14,166							14,166	0	11,720
Ambulance	6								0	13,966	0
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	0	0
Animal Control	9								0	0	0
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	30,595	0	0			0		30,595	29,595	27,349
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12		44,226						44,226	20,994	9,530
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	7,300							7,300	7,300	6,498
Traffic Control and Safety	15								0	0	0
Snow Removal	16		5,000						5,000	5,000	6,099
Highway Engineering	17								0	0	0
Street Cleaning	18								0	0	0
Airport	19								0	0	0
Garbage	20								0	0	0
Other Public Works	21								0	0	1,719
TOTAL (lines 12 - 21)	22	7,300	49,226	0			0		56,526	33,294	23,846
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	163							163	163	163
TOTAL (lines 23 - 29)	30	163	0	0			0		163	163	163
CULTURE & RECREATION											
Library Services	31	16,250							16,250	16,338	15,524
Museum, Band and Theater	32								0	0	0
Parks	33	1,311							1,311	1,193	969
Recreation	34								0	0	0
Cemetery	35	400							400	400	400
Community Center, Zoo, & Marina	36								0	500	500
Other Culture and Recreation	37	500							500	0	0
TOTAL (lines 31 - 37)	38	18,461	0	0			0		18,461	18,431	17,393

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	2,906							2,906	2,906	1,547
Housing and Urban Renewal	41								0	0	0
Planning & Zoning	42								0	0	0
Other Com & Econ Development	43								0	0	0
REBATES & PYMTS from TIF DEBT page	44			0					0	0	0
TOTAL (lines 39 - 44)	45	2,906	0	0			0		2,906	2,906	1,547
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46	2,750							2,750	2,750	2,675
Clerk, Treasurer, & Finance Adm.	47	5,280							5,280	5,280	5,280
Elections	48								0	500	0
Legal Services & City Attorney	49	500							500	500	0
City Hall & General Buildings	50	3,745							3,745	4,458	2,995
Tort Liability	51	3,700							3,700	3,700	0
Other General Government	52	3,719							3,719	3,000	2,524
TOTAL (lines 46 - 52)	53	19,694	0	0			0		19,694	20,188	13,474
DEBT SERVICE											
Gov Capital Projects	55								0	0	0
TIF Capital Projects	56								0	0	0
TOTAL CAPITAL PROJECTS	57	0	0	0		0	0		0	0	0
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58	79,119	49,226	0	0	0	0		128,345	104,577	83,772
BUSINESS TYPE ACTIVITIES											
Proprietary: Enterprise & Budgeted ISF											
Water Utility	59							29,418	29,418	29,418	26,517
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							11,349	11,349	8,510	10,906
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							40,767	40,767	37,928	37,423
TOTAL ALL EXPENDITURES (lines 58+74)	74	79,119	49,226	0	0	0	0	40,767	169,112	142,505	121,195
Regular Transfers Out	75	6,141	3,157						9,298	8,102	6,654
Internal TIF Loan / Repayment Transfers Out	76								0	0	0
Total ALL Transfers Out	77	6,141	3,157	0	0	0	0	0	9,298	8,102	6,654
Total Expenditures & Fund Transfers Out (lines 75+78)	78	85,260	52,383	0	0	0	0	40,767	178,410	150,607	127,849
Continuing Appropriation	79							0	0	0	0
Ending Fund Balance June 30	80	28,257	25,691	0	0	0	0	92,979	146,927	192,039	209,955

* 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	32,835	2,991		0	0			35,826	34,080	35,167
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	32,835	2,991		0	0			35,826	34,080	35,167
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	1,821	166		0	0			1,987	1,945	1,004
Utility franchise tax	7								0	0	0
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								0	0	0
Subtotal - Other City Taxes (lines 6 thru 12)	13	1,821	166		0	0			1,987	1,945	1,004
Licenses & Permits	14	175							175	175	203
Use of Money & Property	15	1,900						1,200	3,100	3,100	7,420
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		14,509						14,509	20,509	14,308
Other State Grants & Reimbursements	18	780							780	22,372	780
Local Grants & Reimbursements	19	20,509	6,000						26,509	0	27,837
Subtotal - Intergovernmental (lines 16 thru 19)	20	21,289	20,509	0	0	0		0	41,798	42,881	42,925
Charges for Fees & Service:											
Water Utility	21							27,818	27,818	29,118	27,041
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							13,196	13,196	12,540	12,254
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								0	0	0
Subtotal - Charges for Service (lines 21 thru 33)	34	0	0		0	0	0	41,014	41,014	41,658	39,295
Special Assessments	35								0	0	0
Miscellaneous	36							100	100	750	1,904
Other Financing Sources:											
Regular Operating Transfers In	37	9,298							9,298	8,102	6,654
Internal TIF Loan Transfers In	38								0	0	0
Subtotal ALL Operating Transfers In	39	9,298	0	0	0	0	0	0	9,298	8,102	6,654
Proceeds of Debt (Excluding TIF Internal Borrowing)	40								0	0	0
Proceeds of Capital Asset Sales	41								0	0	0
Subtotal-Other Financing Sources (lines 38 thru 40)	42	9,298	0	0	0	0	0	0	9,298	8,102	6,654
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43	67,318	23,666	0	0	0	0	42,314	133,298	132,691	134,572
Beginning Fund Balance July 1	44	46,199	54,408	0	0	0	0	91,432	192,039	209,955	203,232
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	113,517	78,074	0	0	0	0	133,746	325,337	342,646	337,804

CITY OF

Melvin

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	32,835	2,991		0	0			35,826	34,080	35,167
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	32,835	2,991		0	0			35,826	34,080	35,167
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	1,821	166		0	0			1,987	1,945	1,004
Licenses & Permits	7	175	0					0	175	175	203
Use of Money and Property	8	1,900	0	0	0	0	0	1,200	3,100	3,100	7,420
Intergovernmental	9	21,289	20,509	0	0	0		0	41,798	42,881	42,925
Charges for Fees & Service	10	0	0		0	0	0	41,014	41,014	41,658	39,295
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	0	0		0	0	0	100	100	750	1,904
Sub-Total Revenues	13	58,020	23,666	0	0	0	0	42,314	124,000	124,589	127,918
Other Financing Sources:											
Total Transfers In	14	9,298	0	0	0	0	0	0	9,298	8,102	6,654
Proceeds of Debt	15	0	0	0	0	0		0	0	0	0
Proceeds of Capital Asset Sales	16	0	0	0	0	0		0	0	0	0
Total Revenues and Other Sources	17	67,318	23,666	0	0	0	0	42,314	133,298	132,691	134,572
Expenditures & Other Financing Uses											
Public Safety	18	30,595	0	0			0		30,595	29,595	27,349
Public Works	19	7,300	49,226	0			0		56,526	33,294	23,846
Health and Social Services	20	163	0	0			0		163	163	163
Culture and Recreation	21	18,461	0	0			0		18,461	18,431	17,393
Community and Economic Development	22	2,906	0	0			0		2,906	2,906	1,547
General Government	23	19,694	0	0			0		19,694	20,188	13,474
Debt Service	24	0	0	0	0		0		0	0	0
Capital Projects	25	0	0	0		0	0		0	0	0
Total Government Activities Expenditures	26	79,119	49,226	0	0	0	0		128,345	104,577	83,772
Business Type Proprietary: Enterprise & ISF	27							40,767	40,767	37,928	37,423
Total Gov & Bus Type Expenditures	28	79,119	49,226	0	0	0	0	40,767	169,112	142,505	121,195
Total Transfers Out	29	6,141	3,157	0	0	0	0	0	9,298	8,102	6,654
Total ALL Expenditures/Fund Transfers Out	30	85,260	52,383	0	0	0	0	40,767	178,410	150,607	127,849
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31	-17,942	-28,717	0	0	0	0	1,547	-45,112	-17,916	6,723
Continuing Appropriation	33							0	0	0	
Beginning Fund Balance July 1	34	46,199	54,408	0	0	0	0	91,432	192,039	209,955	203,232
Ending Fund Balance June 30	35	28,257	25,691	0	0	0	0	92,979	146,927	192,039	209,955

NOTICE OF PUBLIC HEARING BUDGET ESTIMATE

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

City of **Melvin** , Iowa

The City Council will conduct a public hearing on the proposed Budget at Melvin civic center
on 03/03/08 at 7:30 P.M.
(Date) xx/xx/xx (hour)

The Budget Estimate Summary of proposed receipts and expenditures is shown below.
Copies of the the detailed proposed Budget may be obtained or viewed at the offices of the Mayor,
City Clerk, and at the Library.

The estimated Total tax levy rate per \$1000 valuation on regular property \$ 11.73021

The estimated tax levy rate per \$1000 valuation on Agricultural land is \$ 3.00375

At the public hearing, any resident or taxpayer may present objections to, or arguments in favor of, any part
of the proposed budget.

 712-736-2448
phone number

 Charlotte Mastbergen
City Clerk/Finance Officer's NAME

		Budget FY 2009	Re-estimated FY 2008	Actual FY 2007
		(a)	(b)	(c)
Revenues & Other Financing Sources				
Taxes Levied on Property	1	35,826	34,080	35,167
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	3	35,826	34,080	35,167
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	0	0	0
Other City Taxes	6	1,987	1,945	1,004
Licenses & Permits	7	175	175	203
Use of Money and Property	8	3,100	3,100	7,420
Intergovernmental	9	41,798	42,881	42,925
Charges for Fees & Service	10	41,014	41,658	39,295
Special Assessments	11	0	0	0
Miscellaneous	12	100	750	1,904
Other Financing Sources	13	9,298	8,102	6,654
Total Revenues and Other Sources	14	133,298	132,691	134,572
Expenditures & Other Financing Uses				
Public Safety	15	30,595	29,595	27,349
Public Works	16	56,526	33,294	23,846
Health and Social Services	17	163	163	163
Culture and Recreation	18	18,461	18,431	17,393
Community and Economic Development	19	2,906	2,906	1,547
General Government	20	19,694	20,188	13,474
Debt Service	21	0	0	0
Capital Projects	22	0	0	0
Total Government Activities Expenditures	23	128,345	104,577	83,772
Business Type / Enterprises	24	40,767	37,928	37,423
Total ALL Expenditures	25	169,112	142,505	121,195
Transfers Out	26	9,298	8,102	6,654
Total ALL Expenditures/Transfers Out	27	178,410	150,607	127,849
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	28	-45,112	-17,916	6,723
Continuing Appropriation	29	0	0	
Beginning Fund Balance July 1	30	192,039	209,955	203,232
Ending Fund Balance June 30	31	146,927	192,039	209,955