

66-626

Adoption of Budget and Certification of City Taxes

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

The City of: Orchard County Name: MITCHELL Date Budget Adopted: 03/06/07
(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			
		January 1, 2006 Property Valuations				Last Official Census	
		With Gas & Electric		Without Gas & Electric			
		Regular	2a	627,548	2b		602,378
		DEBT SERVICE	3a	627,548	3b		602,378
	Ag Land	4a	172,858				

				(A)		(B)		(C)		
Code	Dollar	Purpose	#/N/A	Request with	Property Taxes	Levied	Rate			
Sec.	Limit		#/N/A	Utility Replacement						
384.1	#N/A	Regular General levy	###	5	5,083	4,879	43	8.10000		
Non-Voted Other Permissible Levies										
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	0	0	52	0		
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.		462	0	0	465	0		
Voted Other Permissible Levies										
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		
Total General Fund Regular Levies (5 thru 24)				25	5,083	4,879				
384.1	3.00375	Ag Land		26	519	519	63	3.00375		
Total General Fund Tax Levies (25 + 26)				27	5,602	5,398			Do Not Add	
Special Revenue Levies										
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		
Total Employee Benefit Levies (29,30,31)				32	0	0	65	0		
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		
	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		
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		
384.7	0.67500	Capital Projects (Capital Improv. Reserve)		41	0	0	71	0		
Total Property Taxes (27+39+40+41)				42	5,602	5,398	72	8.10000		

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 Orchard

(1)		General	Spec Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Tot
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
*Annual Report FY 2006									
Beginning Fund Balance July 1, 2005 (pg 5, line 134) *	1	43,534					43,534		43,534
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	17,407					17,407	25,488	42,895
Actual Expenditures Except End Bal (pg 12, line 259) *	3	17,325					17,325		17,325
Ending Fund Balance June 30, 2006 (pg 12, line 261) *	4	43,616	0	0	0	0	43,616	25,488	69,104
(2)		General	Spec Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Enterprise	Grand Total
** Re-Estimated FY 2007									
Beginning Fund Balance	5	43,616	0	0	0	0	43,616	25,488	69,104
Re-Est Revenues	6	9,604	0	0	0	0	9,604	32,817	42,421
Re-Est Expenditures	7	14,425	0	0	0	0	14,425	0	14,425
Continuing Appropriation	8				0		0	0	0
Ending Fund Balance	9	38,795	0	0	0	0	38,795	58,305	97,100
(3)									
** Budget FY 2008									
Beginning Fund Balance	10	38,795	0	0	0	0	38,795	58,305	97,100
Revenues	11	11,302	0	0	0	0	11,302	0	11,302
Expenditures	12	1,166	0	0	0	0	1,166	0	1,166
Continuing Appropriation	13				0		0	0	0
Ending Fund Balance	14	48,931	0	0	0	0	48,931	58,305	107,236

* 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)
GOVERNMENT ACTIVITIES									
Public Safety									
Police Department/Crime Prevention	1	616					325	616	616
Jail	2						327	0	0
Emergency Management	3	150					328	150	150
Flood Control	4						329	0	0
Fire Department	5	400					330	400	400
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	1,166	0		0		1,166	1,166	1,166
Public Works									
Roads, Bridges, & Sidewalks	12						353	0	2,400
Parking - Meter and Off-Street	13						356	0	0
Street Lighting	14						324	0	2,000
Traffic Control and Safety	15						326	0	0
Snow Removal	16						354	0	1,000
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	2,592
Other Public Works	21						350	0	0
TOTAL (lines 12 - 21)	22	0	0		0		0	7,992	7,592
Health and Social Services									
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)	
Culture and Recreation										
Library Services 31							344	0	100	100
Museum, Band and Theater 32							345	0	0	0
Parks 33							346	0	0	0
Recreation 34							587	0	0	0
Cemetery 35							366	0	100	100
Community Center, Zoo, & Marina 36							347	0	0	0
Other Culture and Recreation 37							348	0	0	0
TOTAL (lines 31 - 37) 38	0	0			0		0	200	200	
Community and Economic Development										
Community Beautification 39							367	0	400	200
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							370	0	0	0
TOTAL (lines 39 - 43) 44	0	0			0		0	400	200	
General Government										
Mayor, Council, & City Manager 45							375	0	975	975
Clerk, Treasurer, & Finance Adm. 46							376	0	3,300	3,300
Elections 47							377	0	192	192
Legal Services & City Attorney 48							378	0	200	200
City Hall & General Buildings 49							380	0	0	3,500
Tort Liability 50							382	0	0	0
Other General Government 51							381	0	0	0
TOTAL (lines 45 - 51) 52	0	0			0		0	4,667	8,167	
Debt Service 53							0	0	0	
Capital Projects 54							0	0	0	
TOTAL Government Activities Expenditures (lines 11+22+30+38+44+52+53+54) 55	1,166	0	0	0	0		1,166			
BUSINESS TYPE ACTIVITIES										
Proprietary: Enterprise & Budgeted ISF										
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
TOTAL Business Type Expenditures (lines 56 - 68) 69						0	0	0	0	
TOTAL GOV & BUS TYPE EXP. (lines 55+69) 70	1,166	0	0	0	0	0	1,166	0	0	
Transfers Out 71							0	0	0	
Total Expenditures & Other Financing Uses (lines 71 +72) 72	1,166	0	0	0	0	0	1,166	14,425	17,325	
Continuing Appropriation 73							0	0	0	
Ending Fund Balance June 30 74	48,931	0	20	0	0	58,305	107,236	97,100	69,104	

* 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 Orchard

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)
REVENUES & OTHER FINANCING SOURCES									
Taxes Levied on Property 1	5,398	0	0	0			5,398	4,712	4,917
Less: Uncollected Property Taxes - Levy Year 2							0	0	0
Net Current Property Taxes (line 1 minus line 2) 3	5,398	0	0	0			5,398	4,712	4,917
Delinquent Property Taxes 4							0	0	0
TIF Revenues 5							0	0	0
Other City Taxes:									
Utility Tax Replacement Excise Taxes 6	204	0	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	5,700						395	5,700	5,745
Subtotal - Other City Taxes (lines 6 thru 11) 12	5,904	0	0	0			5,904	4,892	5,745
Licenses & Permits 13								0	0
Use of Money & Property 14								0	0
Intergovernmental:									
Federal Grants & Reimbursements 15							399	0	0
State Shared Revenues 16							400	7,329	6,745
Other State Grants & Reimbursements 17							401	0	0
Local Grants & Reimbursements 18							402	0	0
Subtotal - Intergovernmental (lines 15 thru 18) 19	0	0	0	0		0	0	7,329	6,745
Charges for Fees & Service:									
Water Utility 20							404	0	10,800
Sewer Utility 21							405	0	10,800
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	3,888
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	0	0	25,488	25,488
Special Assessments 34								0	0
Miscellaneous 35								0	0
Other Financing Sources:									
Operating Transfers In 36								0	0
Proceeds of Debt 37								0	0
Proceeds of Capital Asset Sales 38								0	0
Subtotal-Other Financing Sources (lines 36 thru 38) 39	0	0	0	0	0	0	0	0	0
Total Revenues except for beginning fund balance (lines 3, 4, 5, 12, 13, 14, 19, 33, 34, 35, & 39) 40	11,302	0	0	0	0	0	11,302	42,421	42,895
Beginning Fund Balance July 1 41	38,795	0	0	0	0	58,305	97,100	69,104	43,534
TOTAL REVENUES & BEGIN BALANCE (lines 40+41) 42	50,097	0	0	0	0	58,305	108,402	111,525	86,429

CITY OF Orchard 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)	
Revenues & Other Financing Sources																		
Taxes Levied on Property	77	5,398	106	0	134	0	161	0					234	5,398	264	4,712	294	4,917
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	5,398	108	0	136	0	163	0					236	5,398	266	4,712	296	4,917
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	5,904	111	0	138	0	165	0					239	5,904	269	4,892	299	5,745
Licenses & Permits	82	0	112	0							212	0	240	0	270	0	300	0
Use of Money and Property	83	0	113	0	139	0	166	0	194	0	213	0	241	0	271	0	301	0
Intergovernmental	84	0	114	0	140	0	167	0			426	0	242	0	272	7,329	302	6,745
Charges for Fees & Service	85	0	115	0	141	0	168	0	195	0	214	0	243	0	273	25,488	303	25,488
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	0	305	0
Sub-Total Revenues	88	11,302	118	0	144	0	171	0	197	0	216	0	246	11,302	276	42,421	306	42,895
Other Financing Sources:																		
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
Total Revenues and Other Sources	92	11,302	120	0	148	0	175	0	200	0	220	0	250	11,302	280	42,421	310	42,895
Expenditures & Other Financing Uses																		
Public Safety	600	1,166	609	0					623	0			335	1,166	632	1,166	642	1,166
Public Works	601	0	610	0					624	0			336	0	633	7,992	643	7,592
Health and Social Services	602	0	611	0					625	0			352	0	634	0	644	0
Culture and Recreation	603	0	612	0					626	0			371	0	635	200	645	200
Community and Economic Development	604	0	613	0					627	0			372	0	636	400	646	200
General Government	605	0	614	0					628	0			373	0	637	4,667	647	8,167
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
Total Government Activities Expenditures	608	1,166	617	0	619	0	622	0	631	0			442	1,166	640	14,425	650	0
Business Type Proprietary: Enterprise & ISF											0	374	0	641	0	651	0	
Total Gov & Bus Type Expenditures	97	1,166	125	0	153	0	180	0	205	0	225	0	255	1,166	285	14,425	315	0
Transfers Out	101	0	129	0	156	0	184	0	207	0	229	0	259	0	289	0	319	0
Total ALL Expenditures/Transfers Out	102	1,166	130	0	157	0	185	0	208	0	230	0	260	1,166	290	0	320	0
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	103	10,136	131	0	158	0	186	0	209	0	231	0	261	10,136	291	42,421	321	42,895
Continuing Appropriation							652	0			653	0	654	0	655	0		
Beginning Fund Balance July 1	104	38,795	132	0	159	0	187	0	210	0	232	58,305	262	97,100	292	69,104	322	43,534
Ending Fund Balance June 30	105	48,931	133	0	160	0	188	0	211	0	233	58,305	263	107,236	293	111,525	323	86,429

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

Fiscal Year
2008

City Name: Orchard

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
(48)							0		0
(49)							0		0
(50)							0		0
(51)							0		0
(52)							0		0
(53)							0		0
(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	-1,709

NOTICE OF PUBLIC HEARING BUDGET ESTIMATE

02/21/07

City of Orchard, Iowa

The City Council will conduct a public hearing on the proposed Budget at City Hall

on 03-06-07 at 8:00
(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 \$ 8.10000

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.

641-732-4380
phone number

Lori Mehmen - City Clerk
City Clerk/Finance Officer's NAME

		Budget FY 2008	Re-estimated FY 2007	Actual FY 2006
		(a)	(b)	(c)
Revenues & Other Financing Sources				
Taxes Levied on Property	1	5,398	4,712	4,917
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	3	5,398	4,712	4,917
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	0	0	0
Other City Taxes	6	5,904	4,892	5,745
Licenses & Permits	7	0	0	0
Use of Money and Property	8	0	0	0
Intergovernmental	9	0	7,329	6,745
Charges for Fees & Service	10	0	25,488	25,488
Special Assessments	11	0	0	0
Miscellaneous	12	0	0	0
Other Financing Sources	13	0	0	0
Total Revenues and Other Sources	14	11,302	42,421	42,895
Expenditures & Other Financing Uses				
Public Safety	15	1,166	1,166	1,166
Public Works	16	0	7,992	7,592
Health and Social Services	17	0	0	0
Culture and Recreation	18	0	200	200
Community and Economic Development	19	0	400	200
General Government	20	0	4,667	8,167
Debt Service	21	0	0	0
Capital Projects	22	0	0	0
Total Government Activities Expenditures	23	1,166	14,425	0
Business Type / Enterprises	24	0	0	0
Total ALL Expenditures	25	1,166	14,425	0
Transfers Out	26	0	0	0
Total ALL Expenditures/Transfers Out	27	1,166	0	0
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	28	10,136	42,421	42,895
Continuing Appropriation	29	0	0	0
Beginning Fund Balance July 1	30	97,100	69,104	43,534
Ending Fund Balance June 30	31	107,236	111,525	86,429