

95-916

Adoption of Budget and Certification of City Taxes

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

The City of: Scarville County Name: WINNEBAGO Date Budget Adopted: 03/12/07
(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.

	Telephone Number	Signature				
County Auditor Date Stamp	January 1, 2006 Property Valuations					
		With Gas & Electric	Without Gas & Electric	Last Official Census		
	Regular	2a	892,758	2b	862,203	
	DEBT SERVICE	3a	892,758	3b	862,203	
	Ag Land	4a	26,290			

				(A)		(B)		(C)		
Code	Dollar		#/N/A	Request with	Property Taxes					
Sec.	Limit	Purpose	#/N/A	Utility Replacement	Levied			Rate		
384.1	#N/A	Regular General levy	###	5	7,231	6,984	43	8.10000		
(384)		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		
(384)		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	7,231	6,984				
384.1	3.00375	Ag Land		26	79	79	63	3.00375		
Total General Fund Tax Levies (25 + 26)				27	7,310	7,063		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	Do Not Add	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	7,310	7,063	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 Scarville

(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	5,191					5,191		5,191
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	36,021					36,021		36,021
Actual Expenditures Except End Bal (pg 12, line 259) *	3	36,572					36,572		36,572
Ending Fund Balance June 30, 2006 (pg 12, line 261) *	4	4,640	0	0	0	0	4,640	0	4,640
(2)		General	Spec Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Enterprise	Grand Total
** Re-Estimated FY 2007									
Beginning Fund Balance	5	4,640	0	0	0	0	4,640	0	4,640
Re-Est Revenues	6	35,845	0	0	0	0	35,845	0	35,845
Re-Est Expenditures	7	46,326	0	0	0	0	46,326	0	46,326
Continuing Appropriation	8				0		0	0	0
Ending Fund Balance	9	-5,841	0	0	0	0	-5,841	0	-5,841
(3)									
** Budget FY 2008									
Beginning Fund Balance	10	-5,841	0	0	0	0	-5,841	0	-5,841
Revenues	11	37,660	0	0	0	0	37,660	0	37,660
Expenditures	12	15,419	24,462	0	0	0	39,881	0	39,881
Continuing Appropriation	13				0		0	0	0
Ending Fund Balance	14	16,400	-24,462	0	0	0	-8,062	0	-8,062

* 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	2,312					325 2,312	2,312	0
Jail	2						327 0	0	0
Emergency Management	3						328 0	0	0
Flood Control	4						329 0	0	0
Fire Department	5	10,000					330 10,000	12,000	9,099
Ambulance	6						331 0	0	0
Building Inspections	7						332 0	0	0
Miscellaneous Protective Services	8						333 0	1,100	1,060
Animal Control	9						349 0	0	0
Other Public Safety	10	200					334 200	0	0
TOTAL (lines 1 - 10)	11	0	12,512		0		12,512	15,412	10,159
Public Works									
Roads, Bridges, & Sidewalks	12	150					353 150	300	178
Parking - Meter and Off-Street	13						356 0	0	0
Street Lighting	14	3,000					324 3,000	2,600	2,652
Traffic Control and Safety	15						326 0	0	0
Snow Removal	16	4,000					354 4,000	3,900	0
Highway Engineering	17						355 0	0	0
Street Cleaning	18						359 0	0	0
Airport (if not Enterprise)	19						365 0	0	0
Garbage (if not Enterprise)	20	3,500					358 3,500	3,600	3,618
Other Public Works	21	500					350 500	4,500	790
TOTAL (lines 12 - 21)	22	0	11,150		0		11,150	14,900	7,238
Health and Social Services									
Welfare Assistance	23						337 0	0	0
City Hospital	24						338 0	0	0
Payments to Private Hospitals	25						339 0	0	0
Health Regulation and Inspection	26						340 0	0	0
Water, Air, and Mosquito Control	27	800					341 800	800	803
Community Mental Health	28						342 0	0	0
Other Health and Social Services	29						343 0	0	0
TOTAL (lines 23 - 29)	30	0	800		0		800	800	803

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	55						344 55	0	0
Museum, Band and Theater 32							345 0	0	0
Parks 33	6,000						346 6,000	6,500	8,558
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	150						348 150	0	0
TOTAL (lines 31 - 37) 38	6,205	0			0		6,205	6,500	8,558
Community and Economic Development									
Community Beautification 39							367 0	0	0
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	0	0
General Government									
Mayor, Council, & City Manager 45	1,800						375 1,800	1,800	1,614
Clerk, Treasurer, & Finance Adm. 46	1,900						376 1,900	1,900	2,100
Elections 47	514						377 514	514	514
Legal Services & City Attorney 48							378 0	0	0
City Hall & General Buildings 49	5,000						380 5,000	4,500	5,586
Tort Liability 50							382 0	0	0
Other General Government 51							381 0	0	0
TOTAL (lines 45 - 51) 52	9,214	0			0		9,214	8,714	9,814
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	15,419	24,462	0	0	0		39,881		
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	15,419	24,462	0	0	0	0	39,881	0	0
Transfers Out 71							0	0	0
Total Expenditures & Other Financing Uses (lines 71 +72) 72	15,419	24,462	0	0	0	0	39,881	46,326	36,572
Continuing Appropriation 73							0	0	0
Ending Fund Balance June 30 74	16,400	-24,462	20	0	0	0	-8,062	-5,841	4,640

* 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 Scarville

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	7,063	0	0	0			7,063	6,695	6,123
Less: Uncollected Property Taxes - Levy Year 2							0	0	0
Net Current Property Taxes (line 1 minus line 2) 3	7,063	0	0	0			7,063	6,695	6,123
Delinquent Property Taxes 4							0	0	0
TIF Revenues 5							0	0	0
Other City Taxes:									
Utility Tax Replacement Excise Taxes 6	247	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	6,000						395	6,000	6,184
Subtotal - Other City Taxes (lines 6 thru 11) 12	6,247	0	0	0			6,247	5,500	6,184
Licenses & Permits 13	150						150	150	120
Use of Money & Property 14	3,300						3,300	3,500	3,227
Intergovernmental:									
Federal Grants & Reimbursements 15							399	0	0
State Shared Revenues 16							400	0	0
Other State Grants & Reimbursements 17	5,500						401	5,000	5,430
Local Grants & Reimbursements 18	8,500						402	8,500	8,573
Subtotal - Intergovernmental (lines 15 thru 18) 19	14,000	0	0	0		0	14,000	13,500	14,003
Charges for Fees & Service:									
Water Utility 20							404	0	0
Sewer Utility 21	2,300						405	2,160	748
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	2,500						410	2,340	4,121
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	1,600						413	1,600	1,495
Subtotal - Charges for Service (lines 20 thru 32) 33	6,400	0	0	0	0	0	6,400	6,000	6,364
Special Assessments 34								0	0
Miscellaneous 35	500							500	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	37,660	0	0	0	0	0	37,660	35,845	36,021
Beginning Fund Balance July 1 41	-5,841	0	0	0	0	0	-5,841	4,640	5,191
TOTAL REVENUES & BEGIN BALANCE (lines 40+41) 42	31,819	0	0	0	0	0	31,819	40,485	41,212

CITY OF Scarville 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	7,063	106	0	134	0	161	0					234	7,063	264	6,695	294	6,123	
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	7,063	108	0	136	0	163	0					236	7,063	266	6,695	296	6,123	
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	6,247	111	0	138	0	165	0					239	6,247	269	5,500	299	6,184	
Licenses & Permits	82	150	112	0							212	0	240	150	270	150	300	120	
Use of Money and Property	83	3,300	113	0	139	0	166	0	194	0	213	0	241	3,300	271	3,500	301	3,227	
Intergovernmental	84	14,000	114	0	140	0	167	0					242	14,000	272	13,500	302	14,003	
Charges for Fees & Service	85	6,400	115	0	141	0	168	0	195	0	214	0	243	6,400	273	6,000	303	6,364	
Special Assessments	86	0	116	0	142	0	169	0				427	244	0	274	0	304	0	
Miscellaneous	87	500	117	0	143	0	170	0	196	0	215	0	245	500	275	500	305	0	
Sub-Total Revenues	88	37,660	118	0	144	0	171	0	197	0	216	0	246	37,660	276	35,845	306	36,021	
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					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	
Total Revenues and Other Sources	92	37,660	120	0	148	0	175	0	200	0	220	0	250	37,660	280	35,845	310	36,021	
Expenditures & Other Financing Uses																			
Public Safety	600	0	609	12,512					623	0			335	12,512	632	15,412	642	10,159	
Public Works	601	0	610	11,150					624	0			336	11,150	633	14,900	643	7,238	
Health and Social Services	602	0	611	800					625	0			352	800	634	800	644	803	
Culture and Recreation	603	6,205	612	0					626	0			371	6,205	635	6,500	645	8,558	
Community and Economic Development	604	0	613	0					627	0			372	0	636	0	646	0	
General Government	605	9,214	614	0					628	0			373	9,214	637	8,714	647	9,814	
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	15,419	617	24,462	619	0	622	0	631	0			442	39,881	640	46,326	650	0	
Business Type Proprietary: Enterprise & ISF												0	374	0	641	0	651	0	
Total Gov & Bus Type Expenditures	97	15,419	125	24,462	153	0	180	0	205	0	225	0	255	39,881	285	46,326	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	15,419	130	24,462	157	0	185	0	208	0	230	0	260	39,881	290	0	320	0	
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	103	22,241	131	-24,462	158	0	186	0	209	0	231	0	261	-2,221	291	35,845	321	36,021	
Continuing Appropriation							652	0			653	0	654	0	655	0			
Beginning Fund Balance July 1	104	-5,841	132	0	159	0	187	0	210	0	232	0	262	-5,841	292	4,640	322	5,191	
Ending Fund Balance June 30	105	16,400	133	-24,462	160	0	188	0	211	0	233	0	263	-8,062	293	40,485	323	41,212	

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

City Name: Scarville

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
TOTALS			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: Scarville

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
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(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	0

