

70-652

Adoption of Budget and Certification of City Taxes

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

The City of: Fruitland County Name: MUSCATINE 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	20,037,109	2b		19,247,444
		DEBT SERVICE	3a		3b		
Ag Land	4a	324,350					

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	104,593	43	
						100,471	5.21996	
Non-Voted Other Permissible Levies								
12(8)	0.67500		Contract for use of Bridge		6	0	44	
12(10)	0.95000		Opr & Maint publicly owned Transit		7	0	45	
12(11)	Amt Nec		Rent, Ins. Maint of Civic Center		8	0	46	
12(12)	0.13500		Opr & Maint of City owned Civic Center		9	0	47	
12(13)	0.06750		Planning a Sanitary Disposal Project		10	0	48	
12(14)	0.27000		Aviation Authority (under sec.330A.15)		11	0	49	
12(15)	Amt Nec		Joint city-county building lease		12	0	50	
12(16)	0.06750		Levee Impr. fund in special charter city		13	0	51	
12(18)	Amt Nec		Liability, property & self insurance costs		14	0	52	
12(22)	Amt Nec		Support of a Local Emerg.Mgmt.Comm.		462	0	465	
Voted Other Permissible Levies								
12(1)	0.13500		Instrumental/Vocal Music Groups		15	0	53	
12(2)	0.81000		Memorial Building		16	0	54	
12(3)	0.13500		Symphony Orchestra		17	0	55	
12(4)	0.27000		Cultural & Scientific Facilities		18	0	56	
12(5)	As Voted		County Bridge		19	0	57	
12(6)	1.35000		Missi or Missouri River Bridge Const.		20	0	58	
12(9)	0.03375		Aid to a Transit Company		21	0	59	
12(17)	0.20500		Maintain Institution received by gift/devise		22	0	60	
12(19)	1.00000		City Emergency Medical District		463	0	466	
12(21)	0.27000		Support Public Library		23	0	61	
28E.22	1.50000		Unified Law Enforcement		24	0	62	
Total General Fund Regular Levies (5 thru 24)					25	104,593	100,471	
384.1	3.00375		Ag Land		26	964	63	
Total General Fund Tax Levies (25 + 26)					27	105,557	101,435	2.97210
Special Revenue Levies								
384.8	0.27000		Emergency (if general fund at levy limit)		28	0	64	
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	
Total Employee Benefit Levies (29,30,31)					32	0	0	65
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	
	SSMID 2 (A)		(B)		35	0	67	
	SSMID 3 (A)		(B)		36	0	68	
	SSMID 4 (A)		(B)		35a	0	69	
	SSMID 5 (A)		(B)		36a	0	565	
	SSMID 6 (A)		(B)		37	0	566	
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	40	70
384.7	0.67500		Capital Projects (Capital Improv. Reserve)		41	0	41	71
Total Property Taxes (27+39+40+41)					42	105,557	101,435	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.

(County Auditor)

Fund Balance Worksheet for City of Fruitland

(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	201,245	558,979				760,224		760,224
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	172,289	129,968				302,257		302,257
Actual Expenditures Except End Bal (pg 12, line 259) *	3	163,827	58,859				222,686		222,686
Ending Fund Balance June 30, 2006 (pg 12, line 261) *	4	209,707	630,088	0	0	0	839,795	0	839,795
(2)		General	Spec Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Enterprise	Grand Total
** Re-Estimated FY 2007									
Beginning Fund Balance	5	209,707	630,088	0	0	0	839,795	0	839,795
Re-Est Revenues	6	194,467	108,900	0	60,000	0	363,367	0	363,367
Re-Est Expenditures	7	208,623	58,900	0	60,000	0	327,523	0	327,523
Continuing Appropriation	8				0		0	0	0
Ending Fund Balance	9	195,551	680,088	0	0	0	875,639	0	875,639
(3)									
** Budget FY 2008									
Beginning Fund Balance	10	195,551	680,088	0	0	0	875,639	0	875,639
Revenues	11	186,395	140,000	17,000	265,000	0	608,395	0	608,395
Expenditures	12	186,395	76,000	17,000	265,000	0	544,395	0	544,395
Continuing Appropriation	13				0		0	0	0
Ending Fund Balance	14	195,551	744,088	0	0	0	939,639	0	939,639

* 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	37,265					325	37,265	36,035	33,920
Jail	2						327	0	0	0
Emergency Management	3	850					328	850	850	432
Flood Control	4						329	0	0	0
Fire Department	5	8,246					330	8,246	7,885	7,520
Ambulance	6						331	0	0	0
Building Inspections	7	1,500					332	1,500	1,000	1,657
Miscellaneous Protective Services	8						333	0	0	0
Animal Control	9	100					349	100	100	0
Other Public Safety	10						334	0	0	0
TOTAL (lines 1 - 10)	11	47,961	0		0			47,961	45,870	43,529
Public Works										
Roads, Bridges, & Sidewalks	12		44,705				353	44,705	30,750	39,060
Parking - Meter and Off-Street	13						356	0	0	0
Street Lighting	14		9,000				324	9,000	9,000	8,753
Traffic Control and Safety	15		650				326	650	625	726
Snow Removal	16		4,500				354	4,500	4,500	4,553
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	54,710					358	54,710	50,500	46,483
Other Public Works	21						350	0	0	0
TOTAL (lines 12 - 21)	22	54,710	58,855		0			113,565	95,375	99,575
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						341	0	0	0
Community Mental Health	28						342	0	0	0
Other Health and Social Services	29						343	0	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	1,018						344 1,018	925	885
Museum, Band and Theater 32							345 0	0	0
Parks 33	6,500						346 6,500	6,500	12,177
Recreation 34							587 0	0	0
Cemetery 35	500						366 500	500	500
Community Center, Zoo, & Marina 36	6,070						347 6,070	3,000	4,301
Other Culture and Recreation 37							348 0	0	0
TOTAL (lines 31 - 37) 38	14,088	0			0		14,088	10,925	17,863
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	825						379 825	800	788
Other Com & Econ Development 43							370 0	0	0
TOTAL (lines 39 - 43) 44	825	0			0		825	800	788
General Government									
Mayor, Council, & City Manager 45	2,400						375 2,400	2,400	2,100
Clerk, Treasurer, & Finance Adm. 46	11,000						376 11,000	10,600	9,311
Elections 47	850						377 850	0	844
Legal Services & City Attorney 48	4,000						378 4,000	6,000	680
City Hall & General Buildings 49	5,300						380 5,300	3,500	3,848
Tort Liability 50	10,855	145					382 11,000	10,000	15,973
Other General Government 51	17,775						381 17,775	21,325	18,946
TOTAL (lines 45 - 51) 52	52,180	145			0		52,325	53,825	51,702
Debt Service 53			17,000				17,000	0	0
Capital Projects 54	16,631			265,000			281,631	120,728	9,229
TOTAL Government Activities Expenditures (lines 11+22+30+38+44+52+53+54) 55	186,395	59,000	17,000	265,000	0		527,395		
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	186,395	59,000	17,000	265,000	0	0	527,395	0	0
Transfers Out 71		17,000					17,000	0	0
Total Expenditures & Other Financing Uses (lines 71 +72) 72	186,395	76,000	17,000	265,000	0	0	544,395	327,523	222,686
Continuing Appropriation 73					0		0	0	0
Ending Fund Balance June 30 74	195,551	744,088	20	0	0	0	939,639	875,639	839,795

* 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 Fruitland

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	101,435	0	0	0			101,435	96,672	91,139
Less: Uncollected Property Taxes - Levy Year 2							0	0	0
Net Current Property Taxes (line 1 minus line 2) 3	101,435	0	0	0			101,435	96,672	91,139
Delinquent Property Taxes 4							0	0	0
TIF Revenues 5							0	0	0
Other City Taxes:									
Utility Tax Replacement Excise Taxes 6	4,122	0	0	0			472 4,122	4,218	5,792
Parimutuel wager tax 7							473 0	0	0
Gaming wager tax 8							474 0	0	0
Mobile Home Taxes 9							393 0	0	0
Hotel/Motel Taxes 10							394 0	0	0
Other Local Option Taxes 11	7,800	56,000					395 63,800	57,800	65,291
Subtotal - Other City Taxes (lines 6 thru 11) 12	11,922	56,000	0	0			67,922	62,018	71,083
Licenses & Permits 13	4,513						4,513	4,477	3,797
Use of Money & Property 14	5,900	25,000					30,900	23,100	19,234
Intergovernmental:									
Federal Grants & Reimbursements 15							399 0	0	0
State Shared Revenues 16		59,000					400 59,000	58,900	58,859
Other State Grants & Reimbursements 17							401 0	0	0
Local Grants & Reimbursements 18							402 0	0	0
Subtotal - Intergovernmental (lines 15 thru 18) 19	0	59,000	0	0		0	59,000	58,900	58,859
Charges for Fees & Service:									
Water Utility 20							404 0	0	0
Sewer Utility 21							405 0	0	0
Electric Utility 22							406 0	0	0
Gas Utility 23							407 0	0	0
Parking 24							408 0	0	0
Airport 25							409 0	0	0
Landfill/Garbage 26	53,425						410 53,425	48,900	46,971
Hospital 27							411 0	0	0
Transit 28							412 0	0	0
Cable TV, Internet & Telephone 29							429 0	0	0
Housing Authority 30							430 0	0	0
Storm Water Utility 31							431 0	0	0
Other Fees & Charges for Service 32	300						413 300	350	416
Subtotal - Charges for Service (lines 20 thru 32) 33	53,725	0	0	0	0	0	53,725	49,250	47,387
Special Assessments 34							0	0	269
Miscellaneous 35	8,900						8,900	8,950	10,189
Other Financing Sources:									
Operating Transfers In 36			17,000				17,000	0	0
Proceeds of Debt 37				265,000			265,000	60,000	0
Proceeds of Capital Asset Sales 38							0	0	300
Subtotal-Other Financing Sources (lines 36 thru 38) 39	0	0	17,000	265,000	0	0	282,000	60,000	300
Total Revenues except for beginning fund balance (lines 3, 4, 5, 12, 13, 14, 19, 33, 34, 35, & 39) 40	186,395	140,000	17,000	265,000	0	0	608,395	363,367	302,257
Beginning Fund Balance July 1 41	195,551	680,088	0	0	0	0	875,639	839,795	760,224
TOTAL REVENUES & BEGIN BALANCE (lines 40+41) 42	381,946	820,088	17,000	265,000	0	0	1,484,034	1,203,162	1,062,481

CITY OF Fruitland 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	101,435	106	0	134	0	161	0					234	101,435	264	96,672	294	91,139	
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	101,435	108	0	136	0	163	0					236	101,435	266	96,672	296	91,139	
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	11,922	111	56,000	138	0	165	0					239	67,922	269	62,018	299	71,083	
Licenses & Permits	82	4,513	112	0							212	0	240	4,513	270	4,477	300	3,797	
Use of Money and Property	83	5,900	113	25,000	139	0	166	0	194	0	213	0	241	30,900	271	23,100	301	19,234	
Intergovernmental	84	0	114	59,000	140	0	167	0			426	0	242	59,000	272	58,900	302	58,859	
Charges for Fees & Service	85	53,725	115	0	141	0	168	0	195	0	214	0	243	53,725	273	49,250	303	47,387	
Special Assessments	86	0	116	0	142	0	169	0			427	0	244	0	274	0	304	269	
Miscellaneous	87	8,900	117	0	143	0	170	0	196	0	215	0	245	8,900	275	8,950	305	10,189	
Sub-Total Revenues	88	186,395	118	140,000	144	0	171	0	197	0	216	0	246	326,395	276	303,367	306	301,957	
Other Financing Sources:																			
Transfers In	89	0	119	0	145	17,000	172	0	198	0	217	0	247	17,000	277	0	307	0	
Proceeds of Debt	90	0	459	0	146	0	173	265,000			218	0	248	265,000	278	60,000	308	0	
Proceeds of Capital Asset Sales	91	0			147	0	174	0	199	0	219	0	249	0	279	0	309	300	
Total Revenues and Other Sources	92	186,395	120	140,000	148	17,000	175	265,000	200	0	220	0	250	608,395	280	363,367	310	302,257	
Expenditures & Other Financing Uses																			
Public Safety	600	47,961	609	0					623	0			335	47,961	632	45,870	642	43,529	
Public Works	601	54,710	610	58,855					624	0			336	113,565	633	95,375	643	99,575	
Health and Social Services	602	0	611	0					625	0			352	0	634	0	644	0	
Culture and Recreation	603	14,088	612	0					626	0			371	14,088	635	10,925	645	17,863	
Community and Economic Development	604	825	613	0					627	0			372	825	636	800	646	788	
General Government	605	52,180	614	145					628	0			373	52,325	637	53,825	647	51,702	
Debt Service	606	0	615	0	618	17,000			629	0			440	17,000	638	0	648	0	
Capital Projects	607	16,631	616	0			621	265,000	630	0			441	281,631	639	120,728	649	9,229	
Total Government Activities Expenditures	608	186,395	617	59,000	619	17,000	622	265,000	631	0			442	527,395	640	327,523	650	0	
Business Type Proprietary: Enterprise & ISF											0	374	0	641	0	651	0		
Total Gov & Bus Type Expenditures	97	186,395	125	59,000	153	17,000	180	265,000	205	0	225	0	255	527,395	285	327,523	315	0	
Transfers Out	101	0	129	17,000	156	0	184	0	207	0	229	0	259	17,000	289	0	319	0	
Total ALL Expenditures/Transfers Out	102	186,395	130	76,000	157	17,000	185	265,000	208	0	230	0	260	544,395	290	0	320	0	
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	103	0	131	64,000	158	0	186	0	209	0	231	0	261	64,000	291	363,367	321	302,257	
Continuing Appropriation							652	0			653	0	654	0	655	0			
Beginning Fund Balance July 1	104	195,551	132	680,088	159	0	187	0	210	0	232	0	262	875,639	292	839,795	322	760,224	
Ending Fund Balance June 30	105	195,551	133	744,088	160	0	188	0	211	0	233	0	263	939,639	293	1,203,162	323	1,062,481	

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

City Name: Fruitland

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: Fruitland

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	0

