

# 67-634

## Adoption of Budget and Certification of City Taxes

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

The City of: Moorhead County Name: MONONA 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.

712-886-5211  
Telephone Number

Signature

County Auditor Date Stamp

### January 1, 2007 Property Valuations

Last Official Census

Regular	2a	With Gas & Electric	2b	Without Gas & Electric	232
DEBT SERVICE	3a		3b		
Ag Land	4a				
		2,647,062	2,541,915		

### 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 20,909	20,078	43 7.89895
(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 11,488	11,032	52 4.33991
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
<b>Total General Fund Regular Levies (5 thru 24)</b>			25 32,397	31,110	
384.1	3.00375	Ag Land	26 61	61	63 2.89965
<b>Total General Fund Tax Levies (25 + 26)</b>			27 32,458	31,171	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
<b>Total Employee Benefit Levies (29,30,31)</b>			32 0	0	65 0.00000
<b>Sub Total Special Revenue Levies (28+32)</b>			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
<b>Total SSMID (34 thru 37)</b>			38 0	0	Do Not Add
<b>Total Special Revenue Levies (33+38)</b>			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
<b>Total Property Taxes (27+39+40+41)</b>			42 32,458	31,171	72 12.23886

### 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

**Moorhead**

		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)
<b>(1)</b>										
<b>*Annual Report FY 2007</b>										
Beginning Fund Balance July 1, 2006 (pg 5, line 134) *	1	64,887	19,027					83,914	185,169	269,083
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	100,358	17,674					118,032	59,133	177,165
Actual Expenditures Except End Bal (pg 12, line 259) *	3	92,467	6,709					99,176	49,136	148,312
Ending Fund Balance June 30, 2007 (pg 12, line 261) *	4	72,778	29,992		0	0	0	102,770	195,166	297,936
<b>(2)</b>		<b>General</b>	<b>Spec Rev</b>	<b>TIF Special Rev</b>	<b>Debt Serv</b>	<b>Capt Proj</b>	<b>Permanent</b>	<b>Tot Govt</b>	<b>Proprietary</b>	<b>Grand Total</b>
<b>** Re-Estimated FY 2008</b>										
Beginning Fund Balance	5	72,778	29,992		0	0	0	102,770	195,166	297,936
Re-Est Revenues	6	116,270	17,000	0	0	0	0	133,270	42,750	176,020
Re-Est Expenditures	7	122,300	12,000	0	0	0	0	134,300	42,300	176,600
Continuing Appropriation	8					0		0	0	0
Ending Fund Balance	9	66,748	34,992	0	0	0	0	101,740	195,616	297,356
<b>(3)</b>										
<b>** Budget FY 2009</b>										
Beginning Fund Balance	10	66,748	34,992	0	0	0	0	101,740	195,616	297,356
Revenues	11	79,883	18,000	0	0	0	0	97,883	43,500	141,383
Expenditures	12	94,605	12,000	0	0	0	0	106,605	40,000	146,605
Continuing Appropriation	13					0		0	0	0
Ending Fund Balance	14	52,026	40,992	0	0	0	0	93,018	199,116	292,134

\* 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	
<b>TOTAL OUTSTANDING TIF INDEBTEDNESS</b>	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	<b>* TOTAL Rebates or Payments to Entities</b>	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)
<b>PUBLIC SAFETY</b>											
Police Department/Crime Prevention	1								0	0	0
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	6,000							6,000	35,300	16,857
Ambulance	6	1,500							1,500	1,500	528
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	7,500	0	0			0		7,500	36,800	17,385
<b>PUBLIC WORKS</b>											
Roads, Bridges, & Sidewalks	12	7,750	11,250						19,000	19,000	13,236
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	5,225							5,225	5,075	5,158
Traffic Control and Safety	15								0	0	0
Snow Removal	16	750	750						1,500	1,500	826
Highway Engineering	17								0	0	0
Street Cleaning	18								0	0	0
Airport	19								0	0	0
Garbage	20	20,500							20,500	20,200	19,142
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	34,225	12,000	0			0		46,225	45,775	38,362
<b>HEALTH &amp; SOCIAL SERVICES</b>											
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	2,000							2,000	2,000	1,710
Community Mental Health	28								0	0	0
Other Health and Social Services	29								0	0	0
TOTAL (lines 23 - 29)	30	2,000	0	0			0		2,000	2,000	1,710
<b>CULTURE &amp; RECREATION</b>											
Library Services	31	1,100							1,100	1,500	940
Museum, Band and Theater	32								0	0	0
Parks	33	7,500							7,500	7,500	5,358
Recreation	34								0	0	0
Cemetery	35	1,680							1,680	1,680	1,680
Community Center, Zoo, & Marina	36								0	0	0
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	10,280	0	0			0		10,280	10,680	7,978

EXPENDITURES SCHEDULE PAGE 2  
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)
<b>COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>											
Community Beautification	39	1,000							1,000	0	1,000
Economic Development	40								0	1,095	1,095
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	1,000	0	0			0		1,000	1,095	2,095
<b>GENERAL GOVERNMENT</b>											
Mayor, Council, & City Manager	46	2,100							2,100	2,100	2,100
Clerk, Treasurer, & Finance Adm.	47	12,000							12,000	14,000	10,412
Elections	48								0	650	0
Legal Services & City Attorney	49	4,000							4,000	1,000	1,369
City Hall & General Buildings	50	7,000							7,000	7,250	6,175
Tort Liability	51	11,500							11,500	11,750	9,786
Other General Government	52	3,000							3,000	1,200	1,804
TOTAL (lines 46 - 52)	53	39,600	0	0			0		39,600	37,950	31,646
<b>DEBT SERVICE</b>											
Gov Capital Projects	54								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	94,605	12,000	0	0	0	0		106,605	134,300	99,176
<b>BUSINESS TYPE ACTIVITIES</b>											
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>											
Water Utility	59							18,000	18,000	18,300	13,633
Sewer Utility	60							22,000	22,000	24,000	22,703
Electric Utility	61							0	0	0	0
Gas Utility	62							0	0	0	0
Airport	63							0	0	0	0
Landfill/Garbage	64							0	0	0	0
Transit	65							0	0	0	0
Cable TV, Internet & Telephone	66							0	0	0	0
Housing Authority	67							0	0	0	0
Storm Water Utility	68							0	0	0	0
Other Business Type (city hosp., ISF, parking, etc.)	69							0	0	0	0
Enterprise DEBT SERVICE	70							0	0	0	0
Enterprise CAPITAL PROJECTS	71							0	0	0	0
Enterprise TIF CAPITAL PROJECTS	72							0	0	0	0
TOTAL Business Type Expenditures (lines 59 - 73)	73							40,000	40,000	42,300	36,336
TOTAL ALL EXPENDITURES (lines 58+74)	74	94,605	12,000	0	0	0	0	40,000	146,605	176,600	135,512
Regular Transfers Out	75								0	0	12,800
Internal TIF Loan / Repayment Transfers Out	76								0	0	0
Total ALL Transfers Out	77	0	0	0	0	0	0	0	0	0	12,800
Total Expenditures & Fund Transfers Out (lines 75+78)	78	94,605	12,000	0	0	0	0	40,000	146,605	176,600	148,312
Continuing Appropriation	79							0	0	0	0
Ending Fund Balance June 30	80	52,026	40,992	0	0	0	0	199,116	292,134	297,356	297,936

\* 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)
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>											
Taxes Levied on Property	1	31,171	0		0	0			31,171	31,411	34,708
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	31,171	0		0	0			31,171	31,411	34,708
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	1,287	0		0	0			1,287	1,309	1,243
Utility franchise tax	7	825							825	850	886
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	10,000							10,000	10,000	11,097
Subtotal - Other City Taxes (lines 6 thru 12)	13	12,112	0		0	0			12,112	12,159	13,226
Licenses & Permits	14	750							750	1,100	806
Use of Money & Property	15	2,000						5,000	7,000	5,550	9,851
Intergovernmental:											
Federal Grants & Reimbursements	16								0	31,900	0
Road Use Taxes	17		18,000						18,000	17,000	17,674
Other State Grants & Reimbursements	18								0	0	0
Local Grants & Reimbursements	19	10,000							10,000	10,000	9,816
Subtotal - Intergovernmental (lines 16 thru 19)	20	10,000	18,000	0	0	0		0	28,000	58,900	27,490
Charges for Fees & Service:											
Water Utility	21							18,500	18,500	18,750	18,280
Sewer Utility	22							20,000	20,000	20,000	21,078
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	20,850							20,850	20,500	21,786
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	70
Subtotal - Charges for Service (lines 21 thru 33)	34	20,850	0		0	0	0	38,500	59,350	59,250	61,214
Special Assessments	35								0	0	0
Miscellaneous	36	3,000							3,000	7,650	17,070
Other Financing Sources:											
Regular Operating Transfers In	37								0	0	12,800
Internal TIF Loan Transfers In	38								0	0	0
Subtotal ALL Operating Transfers In	39	0	0	0	0	0	0	0	0	0	12,800
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	0	0	0	0	0	0	0	0	0	12,800
<b>Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, &amp; 41)</b>	43	79,883	18,000	0	0	0	0	43,500	141,383	176,020	177,165
Beginning Fund Balance July 1	44	66,748	34,992	0	0	0	0	195,616	297,356	297,936	269,083
<b>TOTAL REVENUES &amp; BEGIN BALANCE (lines 42+43)</b>	45	146,631	52,992	0	0	0	0	239,116	438,739	473,956	446,248

CITY OF

Moorhead

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)
<b>Revenues &amp; Other Financing Sources</b>											
Taxes Levied on Property	1	31,171	0		0	0			31,171	31,411	34,708
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	31,171	0		0	0			31,171	31,411	34,708
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	12,112	0		0	0			12,112	12,159	13,226
Licenses & Permits	7	750	0					0	750	1,100	806
Use of Money and Property	8	2,000	0	0	0	0	0	5,000	7,000	5,550	9,851
Intergovernmental	9	10,000	18,000	0	0	0		0	28,000	58,900	27,490
Charges for Fees & Service	10	20,850	0		0	0	0	38,500	59,350	59,250	61,214
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	3,000	0		0	0	0	0	3,000	7,650	17,070
Sub-Total Revenues	13	79,883	18,000	0	0	0	0	43,500	141,383	176,020	164,365
<b>Other Financing Sources:</b>											
Total Transfers In	14	0	0	0	0	0	0	0	0	0	12,800
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	79,883	18,000	0	0	0	0	43,500	141,383	176,020	177,165
<b>Expenditures &amp; Other Financing Uses</b>											
Public Safety	18	7,500	0	0			0		7,500	36,800	17,385
Public Works	19	34,225	12,000	0			0		46,225	45,775	38,362
Health and Social Services	20	2,000	0	0			0		2,000	2,000	1,710
Culture and Recreation	21	10,280	0	0			0		10,280	10,680	7,978
Community and Economic Development	22	1,000	0	0			0		1,000	1,095	2,095
General Government	23	39,600	0	0			0		39,600	37,950	31,646
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	94,605	12,000	0	0	0	0		106,605	134,300	99,176
Business Type Proprietary: Enterprise & ISF	27							40,000	40,000	42,300	36,336
Total Gov & Bus Type Expenditures	28	94,605	12,000	0	0	0	0	40,000	146,605	176,600	135,512
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	12,800
Total ALL Expenditures/Fund Transfers Out	30	94,605	12,000	0	0	0	0	40,000	146,605	176,600	148,312
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31	-14,722	6,000	0	0	0	0	3,500	-5,222	-580	28,853
Continuing Appropriation	33							0	0	0	
Beginning Fund Balance July 1	34	66,748	34,992	0	0	0	0	195,616	297,356	297,936	269,083
Ending Fund Balance June 30	35	52,026	40,992	0	0	0	0	199,116	292,134	297,356	297,936





