

13-110

Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2006 - ENDING JUNE 30, 2007

The City of: Rinard County Name: CALHOUN Date Budget Adopted: 03/12/06
(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, 2005 Property Valuations				Last Official Census	
		With Gas & Electric		Without Gas & Electric			
		Regular	2a	672,085	2b		642,777
		DEBT SERVICE	3a	672,085	3b		642,777
	Ag Land	4a	409,060				

Code Sec.	Dollar Limit	Purpose	#N/A #N/A	(A) Request with Utility Replacement		(B) Property Taxes Levied		(C) Rate	
384.1	#N/A	Regular General levy	###	5	5,444	5,206	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	1,500	1,435	52	2.23186	
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	6,944	6,641			
384.1	3.00375	Ag Land		26	1,229	1,229	63	3.00375	
Total General Fund Tax Levies (25 + 26)				27	8,173	7,870			Do Not Add
Special Revenue Levies									
384.8	0.27000	Emergency (if general fund at levy limit)		28	181	174	64	0.27000	
384.6	Amt Nec	Police & Fire Retirement		29	0	0		0	
	Amt Nec	FICA & IPERS (if general fund at levy limit)		30	1,025	980		1.52510	
	Amt Nec	Other Employee Benefits		31	0	0		0	
Total Employee Benefit Levies (29,30,31)				32	1,025	980	65	1.52510	
Sub Total Special Revenue Levies (28+32)				33	1,206	1,154			
Valuation									
386	As Req	With Gas & Elec	Without Gas & Elec						
		(A)	(B)	34		0	66	0	
		(A)	(B)	35		0	67	0	
		(A)	(B)	36		0	68	0	
		(A)	(B)	35a		0	69	0	
		(A)	(B)	36a		0	565	0	
		(A)	(B)	37		0	566	0	
Total SSMID (34 thru 37)				38	0	0			Do Not Add
Total Special Revenue Levies (33+38)				39	1,206	1,154			
384.4	Amt Nec	Debt Service Levy	76.10(6)	40	5,690	5,442	70	8.46619	
384.7	0.67500	Capital Projects (Capital Improv. Reserve)		41		0	71	0	
Total Property Taxes (27+39+40+41)				42	15,069	14,466	72	20.59315	

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 Rinard

(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 2005									
Beginning Fund Balance July 1, 2005 (pg 5, line 134) *	1	14,961	11,853				26,814	-5,782	21,032
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	15,245	8,129				23,374	14,823	38,197
Actual Expenditures Except End Bal (pg 12, line 259) *	3	16,770	1,921				18,691	18,440	37,131
Ending Fund Balance June 30, 2006 (pg 12, line 261) *	4	13,436	18,061	0	0	0	31,497	-9,399	22,098
(2)		General	Spec Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Enterprise	Grand Total
** Re-Estimated FY 2006									
Beginning Fund Balance	5	13,436	18,061	0	0	0	31,497	-9,399	22,098
Re-Est Revenues	6	14,608	4,600	0	0	0	19,208	19,393	38,601
Re-Est Expenditures	7	12,950	4,100	5,690	0	0	22,740	12,685	35,425
Continuing Appropriation	8				0		0	0	0
Ending Fund Balance	9	15,094	18,561	-5,690	0	0	27,965	-2,691	25,274
(3)									
** Budget FY 2007									
Beginning Fund Balance	10	15,094	18,561	-5,690	0	0	27,965	-2,691	25,274
Revenues	11	8,323	6,206	5,690	0	0	20,219	19,964	40,183
Expenditures	12	13,400	9,766	0	0	0	23,166	11,744	34,910
Continuing Appropriation	13				0		0	0	0
Ending Fund Balance	14	10,017	15,001	0	0	0	25,018	5,529	30,547

* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2005
 ** The remaining two sections are filled in by the software once ALL worksheets are completed.

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2007

Fiscal Years

	GENERAL (A)	SPECIAL REVENUES (B)	DEBT SERVICE (C)	CAPITAL PROJECTS (D)	PERMANENT (E)	PROPRIETARY (F)	BUDGET 2007 (G)	RE-ESTIMATED 2006 (H)	ACTUAL 2005 (I)
GOVERNMENT ACTIVITIES									
Public Safety									
Police Department/Crime Prevention	1						325	0	0
Jail	2						327	0	0
Emergency Management	3						328	0	0
Flood Control	4						329	0	0
Fire Department	5	300					330	300	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	300	0		0		300	400	800
Public Works									
Roads, Bridges, & Sidewalks	12		400				353	400	400
Parking - Meter and Off-Street	13						356	0	0
Street Lighting	14		1,176				324	1,176	1,200
Traffic Control and Safety	15						326	0	0
Snow Removal	16		2,500				354	2,500	2,500
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	0
Other Public Works	21	200					350	200	150
TOTAL (lines 12 - 21)	22	200	4,076		0		4,276	4,250	1,951
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 2007

Fiscal Years

	GENERAL (A)	SPECIAL REVENUES (B)	DEBT SERVICE (C)	CAPITAL PROJECTS (D)	PERMANENT (E)	PROPRIETARY (F)	BUDGET 2007 (G)	RE-ESTIMATED 2006 (H)	ACTUAL 2005 (I)
Culture and Recreation									
Library Services 31							344	0	0
Museum, Band and Theater 32							345	0	0
Parks 33							346	0	0
Recreation 34							587	0	0
Cemetery 35							366	0	0
Community Center, Zoo, & Marina 36							347	0	0
Other Culture and Recreation 37							348	0	0
TOTAL (lines 31 - 37) 38	0	0			0		0	0	0
Community and Economic Development									
Community Beautification 39	3,500						367	3,500	3,000
Economic Development 40							368	0	0
Housing and Urban Renewal 41							369	0	0
Planning & Zoning 42							379	0	0
Other Com & Econ Development 43							370	0	0
TOTAL (lines 39 - 43) 44	3,500	0			0		3,500	3,000	3,826
General Government									
Mayor, Council, & City Manager 45	300						375	300	300
Clerk, Treasurer, & Finance Adm. 46	6,600						376	6,600	6,680
Elections 47							377	0	0
Legal Services & City Attorney 48							378	0	0
City Hall & General Buildings 49	2,500						380	2,500	2,500
Tort Liability 50							382	0	0
Other General Government 51							381	0	0
TOTAL (lines 45 - 51) 52	9,400	0			0		9,400	9,400	7,750
Debt Service 53		5,690						5,690	5,690
Capital Projects 54								0	0
TOTAL Government Activities Expenditures (lines 11+22+30+38+44+52+53+54) 55	13,400	9,766	0	0	0		23,166	22,740	14,327
BUSINESS TYPE ACTIVITIES									
Proprietary: Enterprise & Budgeted ISF									
Water Utility 56						7,500	360	7,500	6,000
Sewer Utility 57						500	357	500	2,365
Electric Utility 58							361	0	0
Gas Utility 59							362	0	0
Airport 60							365	0	0
Landfill/Garbage 61						3,744	383	3,744	4,320
Transit 62							364	0	0
Cable TV, Internet & Telephone 63							443	0	0
Housing Authority 64							444	0	0
Storm Water Utility 65							445	0	0
Other Business Type (city hosp., ISF, parking, etc.) 66							446	0	0
Enterprise DEBT SERVICE 67							447	0	0
Enterprise CAPITAL PROJECTS 68							448	0	0
TOTAL Business Type Expenditures (lines 56 - 68) 69						11,744		11,744	12,685
TOTAL GOV & BUS TYPE EXP. (lines 55+69) 70	13,400	9,766	0	0	0	11,744		34,910	35,425
Transfers Out 71								0	0
Total Expenditures & Other Financing Uses (lines 71 +72) 72	13,400	9,766	0	0	0	11,744		34,910	35,425
Continuing Appropriation 73								0	0
Ending Fund Balance June 30 74	10,017	15,001	20	0	0	5,529		30,547	25,274

* 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 Rinard

REVENUES DETAIL
Fiscal Year Ending 2007

Fiscal Years

	GENERAL (A)	SPECIAL REVENUES (B)	DEBT SERVICE (C)	CAPITAL PROJECTS (D)	PERMANENT (E)	PROPRIETARY (F)	BUDGET 2007 (G)	RE-ESTIMATED 2006 (H)	ACTUAL 2005 (I)
REVENUES & OTHER FINANCING SOURCES									
Taxes Levied on Property 1	7,870	1,154	5,442	0			14,466	14,508	15,146
Less: Uncollected Property Taxes - Levy Year 2							0	0	0
Net Current Property Taxes (line 1 minus line 2) 3	7,870	1,154	5,442	0			14,466	14,508	15,146
Delinquent Property Taxes 4							0	0	0
TIF Revenues 5							0	0	0
Other City Taxes:									
Utility Tax Replacement Excise Taxes 6	303	52	248	0			472 603	600	0
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							395 0	0	0
Subtotal - Other City Taxes (lines 6 thru 11) 12	303	52	248	0			603	600	0
Licenses & Permits 13							0	0	0
Use of Money & Property 14	150						150	100	99
Intergovernmental:									
Federal Grants & Reimbursements 15							399 0	0	0
State Shared Revenues 16		5,000					400 5,000	4,000	3,578
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	5,000	0	0		0	5,000	4,000	3,578
Charges for Fees & Service:									
Water Utility 20						11,900	404 11,900	10,560	10,915
Sewer Utility 21						3,792	405 3,792	3,964	3,908
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						4,272	410 4,272	4,869	4,551
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							413 0	0	0
Subtotal - Charges for Service (lines 20 thru 32) 33	0	0	0	0	0	19,964	19,964	19,393	19,374
Special Assessments 34							0	0	0
Miscellaneous 35							0	0	0
Other Financing Sources:									
Operating Transfers In 36							0	0	0
Proceeds of Debt 37							0	0	0
Proceeds of Capital Asset Sales 38							0	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	8,323	6,206	5,690	0	0	19,964	40,183	38,601	38,197
Beginning Fund Balance July 1 41	15,094	18,561	-5,690	0	0	-2,691	25,274	22,098	21,032
TOTAL REVENUES & BEGIN BALANCE (lines 40+41) 42	23,417	24,767	0	0	0	17,273	65,457	60,699	59,229

CITY OF Rinard ADOPTED BUDGET SUMMARY

YEAR ENDED JUNE 30, 2007

Fiscal Years

	GENERAL (A)		SPECIAL REVENUES (B)		DEBT SERVICE (C)		CAPITAL PROJECTS (D)		PERMANENT (E)		PROPRIETARY (F)		BUDGET 2007 (G)		RE-ESTIMATED 2006 (H)		ACTUAL 2005 (I)		
Revenues & Other Financing Sources																			
Taxes Levied on Property	77	7,870	106	1,154	134	5,442	161	0					234	14,466	264	14,508	294	15,146	
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	7,870	108	1,154	136	5,442	163	0					236	14,466	266	14,508	296	15,146	
Delinquent Property Taxes	80	0	109	0	137	0	164	0					237	0	267	0	297	0	
TIF Revenues		0	110	0									238	0	268	0	298	0	
Other City Taxes	81	303	111	52	138	248	165	0					239	603	269	600	299	0	
Licenses & Permits	82	0	112	0							212	0	240	0	270	0	300	0	
Use of Money and Property	83	150	113	0	139	0	166	0	194	0	213	0	241	150	271	100	301	99	
Intergovernmental	84	0	114	5,000	140	0	167	0			426	0	242	5,000	272	4,000	302	3,578	
Charges for Fees & Service	85	0	115	0	141	0	168	0	195	0	214	19,964	243	19,964	273	19,393	303	19,374	
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	8,323	118	6,206	144	5,690	171	0	197	0	216	19,964	246	40,183	276	38,601	306	38,197	
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 Capitol 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	8,323	120	6,206	148	5,690	175	0	200	0	220	19,964	250	40,183	280	38,601	310	38,197	
Expenditures & Other Financing Uses																			
Public Safety	600	300	609	0							623	0	335	300	632	400	642	800	
Public Works	601	200	610	4,076							624	0	336	4,276	633	4,250	643	1,951	
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	0	645	0	
Community and Economic Development	604	3,500	613	0							627	0	372	3,500	636	3,000	646	3,826	
General Government	605	9,400	614	0							628	0	373	9,400	637	9,400	647	7,750	
Debt Service	606	0	615	5,690	618	0					629	0	440	5,690	638	5,690	648	0	
Capital Projects	607	0	616	0			621	0			630	0	441	0	639	0	649	0	
Total Government Activities Expenditures	608	13,400	617	9,766	619	0	622	0	631	0			442	23,166	640	22,740	650	14,327	
Business Type Proprietary: Enterprise & ISF												11,744	374	11,744	641	12,685	651	22,804	
Total Gov & Bus Type Expenditures	97	13,400	125	9,766	153	0	180	0	205	0	225	11,744	255	34,910	285	35,425	315	37,131	
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	13,400	130	9,766	157	0	185	0	208	0	230	11,744	260	34,910	290	35,425	320	37,131	
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	103	-5,077	131	-3,560	158	5,690	186	0	209	0	231	8,220	261	5,273	291	3,176	321	1,066	
Continuing Appropriation							652	0			653	0	654	0	655	0			
Beginning Fund Balance July 1	104	15,094	132	18,561	159	-5,690	187	0	210	0	232	-2,691	262	25,274	292	22,098	322	21,032	
Ending Fund Balance June 30	105	10,017	133	15,001	160	0	188	0	211	0	233	5,529	263	30,547	293	25,274	323	22,098	

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

City Name: Rinard

Fiscal Year
2007

Project Name (A)		Amount of Issue (B)	Date certified To County Auditor (C)	Principal Due FY 2007 (D)	Interest Due FY 2007 +(E)	Bond Registration Due FY 2007 +(F)	Total Obligation Due FY 2007 =(G)	Amount Paid by Other Funds & Debt Service Fund Balance -(H)	Amount Paid by Current Year Utility Replacment and Debt Service Taxes =(I)
(1)	Water Project	72,000		1,516	3,187		4,703		4,703
(2)	Water Project	15,100		207	780		987		987
(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				1,723	3,967	0	5,690	0	5,690

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

Fiscal Year
2007

City Name: Rinard

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 2007 (D)	Interest Due FY 2007 +(E)	Bond Registration Due FY 2007 +(F)	Total Obligation Due FY 2007 =(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	5,690

