

36-341

Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2009 - ENDING JUNE 30, 2010

The City of: Randolph County Name: FREMONT Date Budget Adopted: 03/12/09
(Date) xxx/xxxx

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) 625-2601
Telephone Number

Signature

County Auditor Date Stamp	January 1, 2008 Property Valuations		Last Official Census
	With Gas & Electric	Without Gas & Electric	
	Regular	2a <u>3,024,303</u> 2b <u>2,934,119</u>	
	DEBT SERVICE	3a <u>3,024,303</u> 3b <u>2,934,119</u>	
	Ag Land	4a <u>29,509</u>	

Code		Dollar Limit	Purpose	(A) Request with Utility Replacement		(B) Property Taxes Levied		(C) Rate	
Sec.									
384.1	8.10000		Regular General Levy	5	24,496	23,766	43	8.09972	
(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		0	52	0.00000	
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	
Total General Fund Regular Levies (5 thru 24)				25	24,496	23,766			
384.1	3.00375		Ag Land	26		0	63	0.00000	
Total General Fund Tax Levies (25 + 26)				27	24,496	23,766		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	
Total Employee Benefit Levies (29,30,31)				32	0	0	65	0.00000	
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	0.00000	
	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	
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	40	76.10(6)	0	70	0.00000	
384.7	0.67500		Capital Projects (Capital Improv. Reserve)	41		0	71	0.00000	
Total Property Taxes (27+39+40+41)				42	24,496	23,766	72	8.09972	

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

Randolph

		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)	
(1)											
*Annual Report FY 2008											
Beginning Fund Balance July 1, 2006 (pg 5, line 134) *	1	-25,923	60,194					34,271	104,155	138,426	
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	49,909	35,163					85,072	49,358	134,430	
Actual Expenditures Except End Bal (pg 12, line 259) *	3	69,097	17,126					86,223	47,918	134,141	
Ending Fund Balance June 30, 2007 (pg 12, line 261) *	4	-45,111	78,231	0	0	0	0	33,120	105,595	138,715	
(2)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total	
** Re-Estimated FY 2009											
Beginning Fund Balance	5	-45,111	78,231	0	0	0	0	33,120	105,595	138,715	
Re-Est Revenues	6	49,570	16,900	0	0	0	0	66,470	53,950	120,420	
Re-Est Expenditures	7	54,955	10,000	0	0	0	0	64,955	58,000	122,955	
Continuing Appropriation	8					0		0	0	0	
Ending Fund Balance	9	-50,496	85,131	0	0	0	0	34,635	101,545	136,180	
(3)											
** Budget FY 2010											
Beginning Fund Balance	10	-50,496	85,131	0	0	0	0	34,635	101,545	136,180	
Revenues	11	48,411	17,864	0	0	0	0	66,275	52,990	119,265	
Expenditures	12	64,755	10,000	0	0	0	0	74,755	58,000	132,755	
Continuing Appropriation	13					0		0	0	0	
Ending Fund Balance	14	-66,840	92,995	0	0	0	0	26,155	96,535	122,690	

* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2008

** The remaining two sections are filled in by the software once ALL worksheets are completed.

CITY OF _____ Randolph

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 all remaining payments for any 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	ACTUAL 2008
OUTSTANDING PRINCIPAL as of June 30th on 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	
TOTAL OUTSTANDING TIF INDEBTEDNESS	0

TIF Revenues are those moneys paid into 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 2011	RE-ESTIMATED 2010	ACTUAL 2009
ENTITY NAME Rebates do not include lending institutions such as Banker Trust, etc. those are Debt Service payments				
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2010

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 2010 (J)	RE-ESTIMATED 2009 (K)	ACTUAL 2008 (L)
PUBLIC SAFETY											
Police Department/Crime Prevention	1	3,155							3,155	3,155	0
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	6,500							6,500	6,500	6,243
Ambulance	6	1,000							1,000	1,000	0
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	10,655	0	0			0		10,655	10,655	6,243
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	0	10,000						10,000	10,000	1,538
Parking - Meter and Off-Street	13	0							0	0	0
Street Lighting	14	4,000							4,000	4,000	3,953
Traffic Control and Safety	15	0							0	0	0
Snow Removal	16	1,500							1,500	1,500	0
Highway Engineering	17	0							0	0	0
Street Cleaning	18	1,000							1,000	1,000	0
Airport	19	0							0	0	0
Garbage	20	0							0	0	2,160
Other Public Works	21	0							0	0	0
TOTAL (lines 12 - 21)	22	6,500	10,000	0			0		16,500	16,500	7,651
HEALTH & SOCIAL SERVICES											
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								0	0	0
Community Mental Health	28								0	0	0
Other Health and Social Services	29								0	0	0
TOTAL (lines 23 - 29)	30	0	0	0			0		0	0	0
CULTURE & RECREATION											
Library Services	31	6,700							6,700	6,700	9,326
Museum, Band and Theater	32	0							0	0	0
Parks	33	3,900							3,900	3,900	5,199
Recreation	34	0							0	0	0
Cemetery	35	0							0	0	0
Community Center, Zoo, & Marina	36	0							0	0	0
Other Culture and Recreation	37	0							0	0	0
TOTAL (lines 31 - 37)	38	10,600	0	0			0		10,600	10,600	14,525

EXPENDITURES SCHEDULE PAGE 2
Fiscal Year Ending 2010

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2010 (J)	RE-ESTIMATED 2009 (K)	ACTUAL 2008 (L)
COMMUNITY & ECONOMIC DEVELOPMENT											
Community Beautification	39								0	0	0
Economic Development	40								0	0	0
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	0	0	0				0	0	0	0
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46	2,000							2,000	2,000	2,040
Clerk, Treasurer, & Finance Adm.	47	22,000							22,000	8,000	7,236
Elections	48	800							800	800	0
Legal Services & City Attorney	49	1,200							1,200	1,200	8,460
City Hall & General Buildings	50	500							500	500	0
Tort Liability	51	9,500							9,500	13,700	13,654
Other General Government	52	1,000							1,000	1,000	10,255
TOTAL (lines 46 - 52)	53	37,000	0	0				0	37,000	27,200	41,645
DEBT SERVICE											
Gov Capital Projects	54								0	0	0
TIF Capital Projects	55								0	0	0
TIF Capital Projects	56								0	0	0
TOTAL CAPITAL PROJECTS	57	0	0	0				0	0	0	0
TOTAL Government Activities Expenditures <i>(lines 11+22+30+38+45+53+54+57)</i>	58	64,755	10,000	0	0	0	0	0	74,755	64,955	70,064
BUSINESS TYPE ACTIVITIES											
Proprietary: Enterprise & Budgeted ISF											
Water Utility	59							12,000	12,000	12,000	21,815
Sewer Utility	60							6,000	6,000	6,000	6,274
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							40,000	40,000	40,000	19,829
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							58,000	58,000	58,000	47,918
TOTAL ALL EXPENDITURES (lines 58+74)	74	64,755	10,000	0	0	0	0	58,000	132,755	122,955	117,982
Regular Transfers Out	75								0	0	16,159
Internal TIF Loan / Repayment Transfers Out	76								0	0	0
Total ALL Transfers Out	77	0	0	0	0	0	0	0	0	0	16,159
Total Expenditures & Fund Transfers Out (lines 75+78)	78	64,755	10,000	0	0	0	0	58,000	132,755	122,955	134,141
Continuing Appropriation	79								0	0	
Ending Fund Balance June 30	80	-66,840	92,995	0	0	0	0	96,535	122,690	136,180	138,715

* 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 2010

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2010 (J)	RE-ESTIMATED 2009 (K)	ACTUAL 2008 (L)
REVENUES & OTHER FINANCING SOURCES											
Taxes Levied on Property	1	23,766	0		0	0			23,766	25,000	23,723
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	23,766	0		0	0			23,766	25,000	23,723
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	730	0		0	0			730	750	733
Utility franchise tax	7								0	0	0
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	14,000							14,000	14,500	15,082
Subtotal - Other City Taxes (lines 6 thru 12)	13	14,730	0		0	0			14,730	15,250	15,815
Licenses & Permits	14	15							15	10	0
Use of Money & Property	15	3,200							3,200	3,100	3,312
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		17,864						17,864	16,900	16,231
Other State Grants & Reimbursements	18	1,700							1,700	1,710	2,763
Local Grants & Reimbursements	19								0	0	3,586
Subtotal - Intergovernmental (lines 16 thru 19)	20	1,700	17,864	0	0	0		0	19,564	18,610	22,580
Charges for Fees & Service:											
Water Utility	21							34,500	34,500	35,600	32,688
Sewer Utility	22							16,000	16,000	16,700	16,046
Electric Utility	23							0	0	0	0
Gas Utility	24							0	0	0	0
Parking	25							0	0	0	0
Airport	26							0	0	0	0
Landfill/Garbage	27							2,490	2,490	1,650	1,484
Hospital	28							0	0	0	0
Transit	29							0	0	0	0
Cable TV, Internet & Telephone	30							0	0	0	0
Housing Authority	31							0	0	0	0
Storm Water Utility	32							0	0	0	0
Other Fees & Charges for Service	33							0	0	0	0
Subtotal - Charges for Service (lines 21 thru 33)	34	0	0		0	0		52,990	52,990	53,950	50,218
Special Assessments	35								0	0	0
Miscellaneous	36	5,000							5,000	4,500	2,623
Other Financing Sources:											
Regular Operating Transfers In	37								0	0	16,159
Internal TIF Loan Transfers In	38								0	0	0
Subtotal ALL Operating Transfers In	39	0	0	0	0	0		0	0	0	16,159
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	16,159
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43	48,411	17,864	0	0	0		52,990	119,265	120,420	134,430
Beginning Fund Balance July 1	44	-50,496	85,131	0	0	0		101,545	136,180	138,715	138,426
TOTAL REVENUES & BEGIN BALANCE (lines #2-#43)	45	-2,085	102,995	0	0	0		154,535	255,445	259,135	272,856

CITY OF
Randolph
ADOPTED BUDGET SUMMARY
YEAR ENDED JUNE 30, 2010

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2010 (J)	RE-ESTIMATED 2009 (K)	ACTUAL 2008 (L)
Revenues & Other Financing Sources											
Taxes Levied on Property	1	23,766	0		0	0			23,766	25,000	23,723
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	23,766	0		0	0			23,766	25,000	23,723
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	14,730	0		0	0			14,730	15,250	15,815
Licenses & Permits	7	15	0					0	15	10	0
Use of Money and Property	8	3,200	0	0	0	0	0	0	3,200	3,100	3,312
Intergovernmental	9	1,700	17,864	0	0	0		0	19,564	18,610	22,580
Charges for Fees & Service	10	0	0		0	0	0	52,990	52,990	53,950	50,218
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	5,000	0		0	0	0	0	5,000	4,500	2,623
Sub-Total Revenues	13	48,411	17,864	0	0	0	0	52,990	119,265	120,420	118,271
Other Financing Sources:											
Total Transfers In	14	0	0	0	0	0	0	0	0	0	16,159
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	0
Total Revenues and Other Sources	17	48,411	17,864	0	0	0	0	52,990	119,265	120,420	134,430
Expenditures & Other Financing Uses											
Public Safety	18	10,655	0	0			0		10,655	10,655	6,243
Public Works	19	6,500	10,000	0			0		16,500	16,500	7,651
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	10,600	0	0			0		10,600	10,600	14,525
Community and Economic Development	22	0	0	0			0		0	0	0
General Government	23	37,000	0	0			0		37,000	27,200	41,645
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	64,755	10,000	0	0	0	0		74,755	64,955	70,064
Business Type Proprietary: Enterprise & ISF	27							58,000	58,000	58,000	47,918
Total Gov & Bus Type Expenditures	28	64,755	10,000	0	0	0	0	58,000	132,755	122,955	117,982
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	16,159
Total ALL Expenditures/Fund Transfers Out	30	64,755	10,000	0	0	0	0	58,000	132,755	122,955	134,141
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-16,344	7,864	0	0	0	0	-5,010	-13,490	-2,535	289
Continuing Appropriation	33					0		0	0	0	
Beginning Fund Balance July 1	34	-50,496	85,131	0	0	0	0	101,545	136,180	138,715	138,426
Ending Fund Balance June 30	35	-66,840	92,995	0	0	0	0	96,535	122,690	136,180	138,715

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

Fiscal Year

2010

City Name: Randolph

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 2010 (D)	Interest Due FY 2010 + (E)	Bond Reg/Other Fees Due FY 2010 + (F)	Total Obligation Due FY 2010 = (G)	Paid from Funds OTHER THAN Current Year Property Taxes - (H)	Amount Paid by Current Year Debt Service Levy #NAME?
(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	

