

13-110

Adoption of Budget and Certification of City Taxes

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

The City of: Rinard County Name: CALHOUN Date Budget Adopted: 03/08/09
(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.

515-467-5654
Telephone Number

Signature

County Auditor Date Stamp	January 1, 2008 Property Valuations		Last Official Census
	With Gas & Electric	Without Gas & Electric	
Regular	2a <u>724,659</u>	2b <u>695,446</u>	
DEBT SERVICE	3a <u>724,659</u>	3b <u>695,446</u>	
Ag Land	4a <u>496,297</u>		

Code		Dollar	(A)		(B)	(C)	
Sec.	Limit	Purpose	Request with	Utility Replacement	Property Taxes	Levied	Rate
384.1	8.10000	Regular General Levy	5	5,870	5,633	43	8.10000
(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	1,500	1,440	52	2.06994
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	7,370	7,073		
384.1	3.00375	Ag Land	26	1,491	1,491	63	3.00375
Total General Fund Tax Levies (25 + 26)			27	8,861	8,564		Do Not Add
		Special Revenue Levies					
384.8	0.27000	Emergency (if general fund at levy limit)	28	196	188	64	0.27000
384.6	Amt Nec	Police & Fire Retirement	29		0		0.00000
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30	1,200	1,152		1.65595
	Amt Nec	Other Employee Benefits	31		0		0.00000
Total Employee Benefit Levies (29,30,31)			32	1,200	1,152	65	1.65595
Sub Total Special Revenue Levies (28+32)			33	1,396	1,340		
		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	1,396	1,340		
384.4	Amt Nec	Debt Service Levy	40	5,690	5,461	70	7.85197
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41		0	71	0.00000
Total Property Taxes (27+39+40+41)			42	15,947	15,365	72	19.94786

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

Rinard

		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	14,666	33,244					47,910	-12,963	34,947
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	17,926	8,929					26,855	14,481	41,336
Actual Expenditures Except End Bal (pg 12, line 259) *	3	22,657	3,510					26,167	14,828	40,995
Ending Fund Balance June 30, 2007 (pg 12, line 261) *	4	9,935	38,663	0	0	0	0	48,598	-13,310	35,288
(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	9,935	38,663	0	0	0	0	48,598	-13,310	35,288
Re-Est Revenues	6	15,918	6,812	0	229	0	0	22,959	20,610	43,569
Re-Est Expenditures	7	15,468	6,420	0	5,690	0	0	27,578	15,944	43,522
Continuing Appropriation	8					0		0	0	0
Ending Fund Balance	9	10,385	39,055	0	-5,461	0	0	43,979	-8,644	35,335
(3)										
** Budget FY 2010										
Beginning Fund Balance	10	10,385	39,055	0	-5,461	0	0	43,979	-8,644	35,335
Revenues	11	8,917	8,152	0	5,690	0	0	22,759	20,810	43,569
Expenditures	12	15,468	6,420	0	5,690	0	0	27,578	15,944	43,522
Continuing Appropriation	13					0		0	0	0
Ending Fund Balance	14	3,834	40,787	0	-5,461	0	0	39,160	-3,778	35,382

* 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.

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								0	0	0
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	300							300	300	0
Ambulance	6								0	0	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	300	0	0			0		300	300	0
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12		3,000						3,000	3,000	300
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		1,920						1,920	1,920	1,780
Traffic Control and Safety	15								0	0	0
Snow Removal	16		1,500						1,500	1,500	1,430
Highway Engineering	17								0	0	0
Street Cleaning	18								0	0	0
Airport	19								0	0	0
Garbage	20								0	0	0
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	0	6,420	0			0		6,420	6,420	3,510
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								0	0	0
Museum, Band and Theater	32								0	0	0
Parks	33								0	0	0
Recreation	34								0	0	0
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36								0	0	0
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	0	0	0			0		0	0	0

EXPENDITURES SCHEDULE PAGE 2
Fiscal Year Ending 2010

Fiscal Years

Table with columns: (A) Description, (B) Line Number, (C) GENERAL, (D) SPECIAL REVENUES, (E) TIF SPECIAL REVENUES, (F) DEBT SERVICE, (G) CAPITAL PROJECTS, (H) PERMANENT, (I) PROPRIETARY, (J) BUDGET 2010, (K) RE-ESTIMATED 2009, (L) ACTUAL 2008. Rows include categories like COMMUNITY & ECONOMIC DEVELOPMENT, GENERAL GOVERNMENT, DEBT SERVICE, BUSINESS TYPE ACTIVITIES, and ending with Ending Fund Balance June 30.

* 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	8,564	1,340		5,461	0			15,365	15,365	14,941
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	8,564	1,340		5,461	0			15,365	15,365	14,941
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	297	56		229	0			582	582	0
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								0	0	0
Subtotal - Other City Taxes (lines 6 thru 12)	13	297	56		229	0			582	582	0
Licenses & Permits	#								0	0	0
Use of Money & Property	#	56							56	56	127
Intergovernmental:											
Federal Grants & Reimbursements	#								0	0	0
Road Use Taxes	#		6,756						6,756	6,756	4,733
Other State Grants & Reimbursements	#								0	0	0
Local Grants & Reimbursements	#								0	0	0
Subtotal - Intergovernmental (lines 16 thru 19)	20	0	6,756	0	0	0		0	6,756	6,756	4,733
Charges for Fees & Service:											
Water Utility	21							13,000	13,000	13,000	10,875
Sewer Utility	22							3,440	3,440	3,440	3,581
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							4,170	4,170	4,170	4,196
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		20,610	20,610	20,610	18,652
Special Assessments	35								0	0	0
Miscellaneous	#							200	200	200	2,883
Other Financing Sources:											
Regular Operating Transfers In	37								0	0	0
Internal TIF Loan Transfers In	38								0	0	0
Subtotal ALL Operating Transfers In	39	0	0	0	0	0		0	0	0	0
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
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)											
	43	8,917	8,152	0	5,690	0	0	20,810	43,569	43,569	41,336
Beginning Fund Balance July 1	44	10,385	39,055	0	-5,461	0	0	-8,644	35,335	35,288	34,947
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	19,302	47,207	0	229	0	0	12,166	78,904	78,857	76,283

CITY OF

Rinard

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	8,564	1,340		5,461	0			15,365	15,365	14,941
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	8,564	1,340		5,461	0			15,365	15,365	14,941
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	297	56		229	0			582	582	0
Licenses & Permits	7	0	0					0	0	0	0
Use of Money and Property	8	56	0	0	0	0	0	0	56	56	127
Intergovernmental	9	0	6,756	0	0	0		0	6,756	6,756	4,733
Charges for Fees & Service	10	0	0		0	0	0	20,610	20,610	20,610	18,652
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	0	0		0	0		0	200	200	2,883
Sub-Total Revenues	13	8,917	8,152	0	5,690	0	0	20,810	43,569	43,569	41,336
Other Financing Sources:											
Total Transfers In	14	0	0	0	0	0	0	0	0	0	0
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	8,917	8,152	0	5,690	0	0	20,810	43,569	43,569	41,336
Expenditures & Other Financing Uses											
Public Safety	18	300	0	0			0		300	300	0
Public Works	19	0	6,420	0			0		6,420	6,420	3,510
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	0	0	0			0		0	0	0
Community and Economic Development	22	3,700	0	0			0		3,700	3,700	2,842
General Government	23	11,468	0	0			0		11,468	11,468	16,068
Debt Service	24	0	0	0	5,690		0		5,690	5,690	0
Capital Projects	25	0	0	0		0	0		0	0	0
Total Government Activities Expenditures	26	15,468	6,420	0	5,690	0	0		27,578	27,578	22,420
Business Type Proprietary: Enterprise & ISF	27							15,944	15,944	15,944	18,575
Total Gov & Bus Type Expenditures	28	15,468	6,420	0	5,690	0	0	15,944	43,522	43,522	40,995
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	15,468	6,420	0	5,690	0	0	15,944	43,522	43,522	40,995
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-6,551	1,732	0	0	0	0	4,866	47	47	341
Continuing Appropriation	33					0		0	0	0	
Beginning Fund Balance July 1	34	10,385	39,055	0	-5,461	0	0	-8,644	35,335	35,288	34,947
Ending Fund Balance June 30	35	3,834	40,787	0	-5,461	0	0	-3,778	35,382	35,335	35,288

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

Fiscal Year
2010

City Name: Rinard

	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)	Amount Paid by Other Sources or Debt Service Fund Balance - (H)	Amount Paid by Current Year Utility Replacement and Debt Service Taxes = (I)
(1)	Water Project	72,000		2,070	2,633		4,703		4,703
(2)	Water Project	15,100		315	672		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			2,385	3,305	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

2010

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 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
			2,385	3,305	0	5,690	0	5,690

NOTICE OF PUBLIC HEARING BUDGET ESTIMATE

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

DATE POSTED

2-26-09

City of **Rinard** , Iowa

The City Council will conduct a public hearing on the proposed Budget at Rinard City Hall

on 3/8/09 at 5:00 pm
(Date) xx/xx/xx (hour)

The Budget Estimate Summary of proposed receipts and expenditures is shown below.
Copies of the the detailed proposed Budget may be obtained or viewed at the offices of the Mayor,
City Clerk, and at the Library.

The estimated Total tax levy rate per \$1000 valuation on regular property \$ 19.94786

The estimated tax levy rate per \$1000 valuation on Agricultural land is \$ 3.00375

At the public hearing, any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget.

_____ phone number

_____ City Clerk/Finance Officer's NAME

		Budget FY 2010	Re-estimated FY 2009	Actual FY 2008
		(a)	(b)	(c)
Revenues & Other Financing Sources				
Taxes Levied on Property	1	15,365	15,365	14,941
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	3	15,365	15,365	14,941
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	0	0	0
Other City Taxes	6	582	582	0
Licenses & Permits	7	0	0	0
Use of Money and Property	8	56	56	127
Intergovernmental	9	6,756	6,756	4,733
Charges for Fees & Service	10	20,610	20,610	18,652
Special Assessments	11	0	0	0
Miscellaneous	12	200	200	2,883
Other Financing Sources	13	0	0	0
Total Revenues and Other Sources	14	43,569	43,569	41,336
Expenditures & Other Financing Uses				
Public Safety	15	300	300	0
Public Works	16	6,420	6,420	3,510
Health and Social Services	17	0	0	0
Culture and Recreation	18	0	0	0
Community and Economic Development	19	3,700	3,700	2,842
General Government	20	11,468	11,468	16,068
Debt Service	21	5,690	5,690	0
Capital Projects	22	0	0	0
Total Government Activities Expenditures	23	27,578	27,578	22,420
Business Type / Enterprises	24	15,944	15,944	18,575
Total ALL Expenditures	25	43,522	43,522	40,995
Transfers Out	26	0	0	0
Total ALL Expenditures/Transfers Out	27	43,522	43,522	40,995
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	28	47	47	341
Continuing Appropriation	29	0	0	0
Beginning Fund Balance July 1	30	35,335	35,288	34,947
Ending Fund Balance June 30	31	35,382	35,335	35,288