

46-434

Adoption of Budget and Certification of City Taxes

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

The City of: Rutland County Name: HUMBOLDT Date Budget Adopted: 03/09/09
(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.

515-332-2525
Telephone Number

Signature

County Auditor Date Stamp		January 1, 2008 Property Valuations		Last Official Census		
	Regular	2a	With Gas & Electric 2,088,109	2b	Without Gas & Electric 2,009,926	
	DEBT SERVICE	3a		3b		
	Ag Land	4a	341,821			

Code		Dollar	(A)		(B)	(C)	
Sec.	Limit	Purpose	Request with	Utility Replacement	Property Taxes	Levied	Rate
384.1	8.10000	Regular General Levy	5	16,914	16,280	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	4,000	3,850	46	1.91561
12(12)	0.13500	Opr & Maint of City owned Civic Center	9	282	271	47	0.13500
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	3,300	3,176	52	1.58038
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	564	543	61	0.27000
28E.22	1.50000	Unified Law Enforcement	24		0	62	0.00000
Total General Fund Regular Levies (5 thru 24)			25	25,060	24,120		
384.1	3.00375	Ag Land	26	1,027	1,027	63	3.00375
Total General Fund Tax Levies (25 + 26)			27	26,087	25,147		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	2,500	2,406		1.19726
	Amt Nec	Other Employee Benefits	31		0		0.00000
Total Employee Benefit Levies (29,30,31)			32	2,500	2,406	65	1.19726
Sub Total Special Revenue Levies (28+32)			33	2,500	2,406		
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	2,500	2,406		
384.4	Amt Nec	Debt Service Levy	76.10(6)	40	0	40	0.00000
384.7	0.67500	Capital Projects (Capital Improv. Reserve)		41		41	0.00000
Total Property Taxes (27+39+40+41)			42	28,587	27,553	72	13.19825

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

Rutland

		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	-3,651	46,194					42,543	381	42,924
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	31,341	28,562					59,903	40,163	100,066
Actual Expenditures Except End Bal (pg 12, line 259) *	3	39,006	17,882					56,888	21,430	78,318
Ending Fund Balance June 30, 2007 (pg 12, line 261) *	4	-11,316	56,874	0	0	0	0	45,558	19,114	64,672
(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	-11,316	56,874	0	0	0	0	45,558	19,114	64,672
Re-Est Revenues	6	34,452	32,032	0	0	0	0	66,484	33,000	99,484
Re-Est Expenditures	7	51,100	0	0	0	0	0	51,100	34,100	85,200
Continuing Appropriation	8					0		0	0	0
Ending Fund Balance	9	-27,964	88,906	0	0	0	0	60,942	18,014	78,956
(3)										
** Budget FY 2010										
Beginning Fund Balance	10	-27,964	88,906	0	0	0	0	60,942	18,014	78,956
Revenues	11	30,587	25,900	0	0	0	0	56,487	43,500	99,987
Expenditures	12	10,300	69,345	880	0	0	0	80,525	19,400	99,925
Continuing Appropriation	13					0		0	0	0
Ending Fund Balance	14	-7,677	45,461	-880	0	0	0	36,904	42,114	79,018

* 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 _____ Rutland

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				
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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								0	0	0
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	2,800							2,800	2,700	2,640
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	2,800	0	0			0		2,800	2,700	2,640
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12								0	17,000	1,822
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		16,859						16,859	3,200	3,168
Traffic Control and Safety	15								0	0	0
Snow Removal	16								0	1,000	5,740
Highway Engineering	17								0	0	0
Street Cleaning	18								0	0	0
Airport	19								0	0	0
Garbage	20								0	0	1,861
Other Public Works	21		16,966						16,966	0	1,408
TOTAL (lines 12 - 21)	22	0	33,825	0			0		33,825	21,200	13,999
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	1,500							1,500	1,400	1,400
Community Mental Health	28								0	0	0
Other Health and Social Services	29								0	0	0
TOTAL (lines 23 - 29)	30	1,500	0	0			0		1,500	1,400	1,400
CULTURE & RECREATION											
Library Services	31	500							500	0	0
Museum, Band and Theater	32								0	0	0
Parks	33	5,500							5,500	5,000	2,540
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	127
TOTAL (lines 31 - 37)	38	6,000	0	0			0		6,000	5,000	2,667

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	180					2,180	2,280	1,568
Clerk, Treasurer, & Finance Adm.	47		8,320	700					9,020	8,520	11,400
Elections	48								0	0	0
Legal Services & City Attorney	49								0	100	56
City Hall & General Buildings	50		12,000						12,000	4,600	9,580
Tort Liability	51		3,200						3,200	0	2,911
Other General Government	52		10,000						10,000	5,300	10,667
TOTAL (lines 46 - 52)	53	0	35,520	880				0	36,400	20,800	36,182
DEBT SERVICE	54								0	0	0
Gov Capital Projects	55								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	10,300	69,345	880	0	0	0		80,525	51,100	56,888
BUSINESS TYPE ACTIVITIES											
Proprietary: Enterprise & Budgeted ISF											
Water Utility	59						12,000		12,000	18,000	6,160
Sewer Utility	60						7,400		7,400	11,000	8,506
Electric Utility	61								0	0	0
Gas Utility	62								0	0	0
Airport	63								0	0	0
Landfill/Garbage	64								0	5,100	6,764
Transit	65								0	0	0
Cable TV, Internet & Telephone	66								0	0	0
Housing Authority	67								0	0	0
Storm Water Utility	68								0	0	0
Other Business Type (city hosp., ISF, parking, etc.)	69								0	0	0
Enterprise DEBT SERVICE	70								0	0	0
Enterprise CAPITAL PROJECTS	71								0	0	0
Enterprise TIF CAPITAL PROJECTS	72								0	0	0
TOTAL Business Type Expenditures (lines 59 - 73)	73						19,400		19,400	34,100	21,430
TOTAL ALL EXPENDITURES (lines 58+74)	74	10,300	69,345	880	0	0	0	19,400	99,925	85,200	78,318
Regular Transfers Out	75								0	0	0
Internal TIF Loan / Repayment Transfers Out	76								0	0	0
Total ALL Transfers Out	77	0	0	0	0	0	0	0	0	0	0
Total Expenditures & Fund Transfers Out (lines 75+78)	78	10,300	69,345	880	0	0	0	19,400	99,925	85,200	78,318
Continuing Appropriation	79								0	0	
Ending Fund Balance June 30	80	-7,677	45,461	-880	0	0	0	42,114	79,018	78,956	64,672

* 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	25,147	2,406		0	0			27,553	27,806	28,352
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	25,147	2,406		0	0			27,553	27,806	28,352
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	940	94		0	0			1,034	996	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		11,000						11,000	13,680	11,830
Subtotal - Other City Taxes (lines 6 thru 12)	13	940	11,094		0	0			12,034	14,676	11,830
Licenses & Permits	14	500							500	150	700
Use of Money & Property	15	1,000							1,000	1,800	2,247
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		6,400						6,400	13,252	9,846
Other State Grants & Reimbursements	18								0	0	0
Local Grants & Reimbursements	19		6,000						6,000	1,200	3,508
Subtotal - Intergovernmental (lines 16 thru 19)	20	0	12,400	0	0	0		0	12,400	14,452	13,354
Charges for Fees & Service:											
Water Utility	21							15,500	15,500	14,000	13,422
Sewer Utility	22							19,000	19,000	19,000	18,525
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							9,000	9,000	7,600	8,216
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	0	43,500	43,500	40,600	40,163
Special Assessments	35								0	0	0
Miscellaneous	36	3,000							3,000	0	3,420
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	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	0
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43	30,587	25,900	0	0	0	0	43,500	99,987	99,484	100,066
Beginning Fund Balance July 1	44	-27,964	88,906	0	0	0	0	18,014	78,956	64,672	42,924
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	2,623	114,806	0	0	0	0	61,514	178,943	164,156	142,990

CITY OF

Rutland

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	25,147	2,406		0	0			27,553	27,806	28,352
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	25,147	2,406		0	0			27,553	27,806	28,352
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	940	11,094		0	0			12,034	14,676	11,830
Licenses & Permits	7	500	0					0	500	150	700
Use of Money and Property	8	1,000	0	0	0	0	0	0	1,000	1,800	2,247
Intergovernmental	9	0	12,400	0	0	0		0	12,400	14,452	13,354
Charges for Fees & Service	10	0	0		0	0	0	43,500	43,500	40,600	40,163
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	3,000	0		0	0	0	0	3,000	0	3,420
Sub-Total Revenues	13	30,587	25,900	0	0	0	0	43,500	99,987	99,484	100,066
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	0
Total Revenues and Other Sources	17	30,587	25,900	0	0	0	0	43,500	99,987	99,484	100,066
Expenditures & Other Financing Uses											
Public Safety	18	2,800	0	0			0		2,800	2,700	2,640
Public Works	19	0	33,825	0			0		33,825	21,200	13,999
Health and Social Services	20	1,500	0	0			0		1,500	1,400	1,400
Culture and Recreation	21	6,000	0	0			0		6,000	5,000	2,667
Community and Economic Development	22	0	0	0			0		0	0	0
General Government	23	0	35,520	880			0		36,400	20,800	36,182
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	10,300	69,345	880	0	0	0		80,525	51,100	56,888
Business Type Proprietary: Enterprise & ISF	27							19,400	19,400	34,100	21,430
Total Gov & Bus Type Expenditures	28	10,300	69,345	880	0	0	0	19,400	99,925	85,200	78,318
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	10,300	69,345	880	0	0	0	19,400	99,925	85,200	78,318
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	20,287	-43,445	-880	0	0	0	24,100	62	14,284	21,748
Continuing Appropriation	33					0		0	0	0	
Beginning Fund Balance July 1	34	-27,964	88,906	0	0	0	0	18,014	78,956	64,672	42,924
Ending Fund Balance June 30	35	-7,677	45,461	-880	0	0	0	42,114	79,018	78,956	64,672

