

13-110

Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2011 - ENDING JUNE 30, 2012

The City of: Rinard County Name: CALHOUN Date Budget Adopted: 03/06/11
(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.

515-467-5654
Telephone Number

Signature

County Auditor Date Stamp

January 1, 2010 Property Valuations

Last Official Census

	With Gas & Electric	Without Gas & Electric
Regular 2a	738,693	709,466
DEBT SERVICE 3a	738,693	709,466
Ag Land 4a	562,816	

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 5,983	5,747	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	1,441	52 2.03061
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 7,483	7,188	
384.1	3.00375	Ag Land	26	0	63 0.00000
Total General Fund Tax Levies (25 + 26)			27 7,483	7,188	Do Not Add
Special Revenue Levies					
384.8	0.27000	Emergency (if general fund at levy limit)	28 199	192	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 1,215	1,167	1.64480
	Amt Nec	Other Employee Benefits	31	0	0.00000
Total Employee Benefit Levies (29,30,31)			32 1,215	1,167	65 1.64480
Sub Total Special Revenue Levies (28+32)			33 1,414	1,359	
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 1,414	1,359	
384.4	Amt Nec	Debt Service Levy 76.10(6)	40 5,690	5,465	70 7.70279
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41	0	71 0.00000
Total Property Taxes (27+39+40+41)			42 14,587	14,012	72 19.74820

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 2010										
Beginning Fund Balance July 1, 2006 (pg 5, line 134) *	1	676	12,811					13,487	8,525	22,012
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	21,583	10,440					32,023	23,580	55,603
Actual Expenditures Except End Bal (pg 12, line 259) *	3	25,626	13,685					39,311	24,967	64,278
Ending Fund Balance June 30, 2007 (pg 12, line 261) *	4	-3,367	9,566	0	0	0	0	6,199	7,138	13,337
(2)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Re-Estimated FY 2011										
Beginning Fund Balance	5	-3,367	9,566	0	0	0	0	6,199	7,138	13,337
Re-Est Revenues	6	18,120	9,882	0	0	0	0	28,002	18,300	46,302
Re-Est Expenditures	7	16,700	11,780	0	5,690	0	0	34,170	11,660	45,830
Continuing Appropriation	8					0		0	0	0
Ending Fund Balance	9	-1,947	7,668	0	-5,690	0	0	31	13,778	13,809
(3)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2012										
Beginning Fund Balance	10	-1,947	7,668	0	-5,690	0	0	31	13,778	13,809
Revenues	11	8,390	10,714	0	5,690	0	0	24,794	18,300	43,094
Expenditures	12	17,000	11,480	0	5,690	0	0	34,170	11,660	45,830
Continuing Appropriation	13					0		0	0	0
Ending Fund Balance	14	-10,557	6,902	0	-5,690	0	0	-9,345	20,418	11,073

* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2010

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

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2012

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 2012 (J)	RE-ESTIMATED 2011 (K)	ACTUAL 2010 (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	900
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	900
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12		8,000						8,000	8,000	1,139
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		1,980						1,980	1,980	1,920
Traffic Control and Safety	15								0	0	0
Snow Removal	16		1,500						1,500	1,500	4,341
Highway Engineering	17	300							300	300	300
Street Cleaning	18								0	0	8,836
Airport	19								0	0	0
Garbage	20								0	0	3,751
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	300	11,480	0			0		11,780	11,780	20,287
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 2012

Fiscal Years

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2012	RE-ESTIMATED 2011	ACTUAL 2010
		(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
COMMUNITY & ECONOMIC DEVELOPMENT											
Community Beautification	39	4,500							4,500	4,500	2,500
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	30
REBATES & PYMTS from TIF DEBT page	44			0					0	0	0
TOTAL (lines 39 - 44)	45	4,500	0	0			0		4,500	4,500	2,530
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46	300							300	300	0
Clerk, Treasurer, & Finance Adm.	47	6,600							6,600	6,600	5,872
Elections	48								0	0	0
Legal Services & City Attorney	49								0	0	0
City Hall & General Buildings	50	5,000							5,000	5,000	7,093
Tort Liability	51								0	0	0
Other General Government	52								0	0	1,604
TOTAL (lines 46 - 52)	53	11,900	0	0			0		11,900	11,900	14,569
DEBT SERVICE											
Gov Capital Projects	54				5,690				5,690	5,690	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	17,000	11,480	0	5,690	0	0		34,170	34,170	38,286
BUSINESS TYPE ACTIVITIES											
Proprietary: Enterprise & Budgeted ISF											
Water Utility	59							7,200	7,200	7,200	17,430
Sewer Utility	60							500	500	500	4,226
Electric Utility	61								0	0	0
Gas Utility	62								0	0	0
Airport	63								0	0	0
Landfill/Garbage	64							3,960	3,960	3,960	0
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							11,660	11,660	11,660	21,656
TOTAL ALL EXPENDITURES (lines 58+74)	74	17,000	11,480	0	5,690	0	0	11,660	45,830	45,830	59,942
Regular Transfers Out	75								0	0	4,336
Internal TIF Loan / Repayment Transfers Out	76								0	0	0
Total ALL Transfers Out	77	0	0	0	0	0	0	0	0	0	4,336
Total Expenditures & Fund Transfers Out (lines 75+78)	78	17,000	11,480	0	5,690	0	0	11,660	45,830	45,830	64,278
Continuing Appropriation	79							0	0	0	
Ending Fund Balance June 30	80	-10,557	6,902	0	-5,690	0	0	20,418	11,073	13,809	13,337

* 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 **2012**

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2012 (J)	RE-ESTIMATED 2011 (K)	ACTUAL 2010 (L)
REVENUES & OTHER FINANCING SOURCES											
Taxes Levied on Property	1	7,188	1,359		5,465	0			14,012	17,500	15,227
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	7,188	1,359		5,465	0			14,012	17,500	15,227
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	582	55		225	0			862	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	582	55		225	0			862	582	0
Licenses & Permits	14								0	0	0
Use of Money & Property	15	20							20	20	18
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		9,300						9,300	9,300	10,440
Other State Grants & Reimbursements	18								0	0	0
Local Grants & Reimbursements	19								0	0	0
Subtotal - Intergovernmental (lines 16 thru 19)	20	0	9,300	0	0	0		0	9,300	9,300	10,440
Charges for Fees & Service:											
Water Utility	21							11,500	11,500	11,500	15,893
Sewer Utility	22							3,000	3,000	3,000	4,754
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							3,800	3,800	3,800	4,147
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	18,300	18,300	18,300	24,794
Special Assessments	35								0	0	0
Miscellaneous	36	600							600	600	788
Other Financing Sources:											
Regular Operating Transfers In	37								0	0	4,336
Internal TIF Loan Transfers In	38								0	0	0
Subtotal ALL Operating Transfers In	39	0	0	0	0	0	0	0	0	0	4,336
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	4,336
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43	8,390	10,714	0	5,690	0	0	18,300	43,094	46,302	55,603
Beginning Fund Balance July 1	44	-1,947	7,668	0	-5,690	0	0	13,778	13,809	13,337	22,012
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	6,443	18,382	0	0	0	0	32,078	56,903	59,639	77,615

CITY OF

Rinard

ADOPTED BUDGET SUMMARY

YEAR ENDED JUNE 30, 2012

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2012 (J)	RE-ESTIMATED 2011 (K)	ACTUAL 2010 (L)
Revenues & Other Financing Sources											
Taxes Levied on Property	1	7,188	1,359		5,465	0			14,012	17,500	15,227
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	7,188	1,359		5,465	0			14,012	17,500	15,227
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	582	55		225	0			862	582	0
Licenses & Permits	7	0	0					0	0	0	0
Use of Money and Property	8	20	0	0	0	0	0	0	20	20	18
Intergovernmental	9	0	9,300	0	0	0		0	9,300	9,300	10,440
Charges for Fees & Service	10	0	0		0	0	0	18,300	18,300	18,300	24,794
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	600	0		0	0	0	0	600	600	788
Sub-Total Revenues	13	8,390	10,714	0	5,690	0	0	18,300	43,094	46,302	51,267
Other Financing Sources:											
Total Transfers In	14	0	0	0	0	0	0	0	0	0	4,336
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	8,390	10,714	0	5,690	0	0	18,300	43,094	46,302	55,603
Expenditures & Other Financing Uses											
Public Safety	18	300	0	0			0		300	300	900
Public Works	19	300	11,480	0			0		11,780	11,780	20,287
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	4,500	0	0			0		4,500	4,500	2,530
General Government	23	11,900	0	0			0		11,900	11,900	14,569
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	17,000	11,480	0	5,690	0	0	0	34,170	34,170	38,286
Business Type Proprietary: Enterprise & ISF	27							11,660	11,660	11,660	21,656
Total Gov & Bus Type Expenditures	28	17,000	11,480	0	5,690	0	0	11,660	45,830	45,830	59,942
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	4,336
Total ALL Expenditures/Fund Transfers Out	30	17,000	11,480	0	5,690	0	0	11,660	45,830	45,830	64,278
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-8,610	-766	0	0	0	0	6,640	-2,736	472	-8,675
Continuing Appropriation	33					0		0	0	0	
Beginning Fund Balance July 1	34	-1,947	7,668	0	-5,690	0	0	13,778	13,809	13,337	22,012
Ending Fund Balance June 30	35	-10,557	6,902	0	-5,690	0	0	20,418	11,073	13,809	13,337

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

Fiscal Year
2012

City Name: Rinard

Project Name (A)		Amount of Issue (B)	Date certified To County Auditor (C)	Principal Due FY 2012 (D)	Interest Due FY 2012 +(E)	Bond Reg & Other Fees Due FY 2012 +(F)	Total Obligation Due FY 2012 =(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		2,360	2,343		4,703		4,703
(2)	Water Project	15,000		366	621		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				2,726	2,964	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

2012

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 2012 (D)	Interest Due FY 2012 +(E)	Bond Reg/Other Fees Due FY 2012 +(F)	Total Obligation Due FY 2012 =(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
				2,726	2,964	0	5,690	0	5,690

