

46-434

Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2013 - ENDING JUNE 30, 2014

The City of: Rutland County Name: HUMBOLDT Date Budget Adopted: 03/11/13
(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		515-332-2525 Telephone Number	_____ Signature
January 1, 2012 Property Valuations			
Regular	2a	With Gas & Electric 2,481,177	z Without Gas & Electric 2,402,016
Debt Service Value	3a	2,481,177 ###	2,481,177
Ag Land	4a	455,288	
			Last Official Census 126

Code		Dollar	Purpose	(A) Request with Utility Replacement	(B) Property Taxes Levied	(C) Rate
Sec.	Limit					
384.1	8.10000		Regular General levy	20,098	19,456	8.10000
-384			Non-Voted Other Permissible Levies			
12(8)	0.67500		Contract for use of Bridge		0	0.00000
12(10)	0.95000		Opr & Maint publicly owned Transit		0	0.00000
12(11)	Amt Nec		Rent, Ins. Maint of Civic Center		0	0.00000
12(12)	0.13500		Opr & Maint of City owned Civic Center		0	0.00000
12(13)	0.06750		Planning a Sanitary Disposal Project		0	0.00000
12(14)	0.27000		Aviation Authority (under sec.330A.15)		0	0.00000
12(16)	0.06750		Levee Impr. fund in special charter city		0	0.00000
12(18)	Amt Nec		Liability, property & self insurance costs	4,000	3,872	1.61214
12(22)	Amt Nec		Support of a Local Emerg.Mgmt.Comm.		0	0.00000
-384			Voted Other Permissible Levies			
12(1)	0.13500		Instrumental/Vocal Music Groups		0	0.00000
12(2)	0.81000		Memorial Building		0	0.00000
12(3)	0.13500		Symphony Orchestra		0	0.00000
12(4)	0.27000		Cultural & Scientific Facilities		0	0.00000
12(5)	As Voted		County Bridge		0	0.00000
12(6)	1.35000		Missi or Missouri River Bridge Const.		0	0.00000
12(9)	0.03375		Aid to a Transit Company		0	0.00000
12(17)	0.20500		Maintain Institution received by gift/devise		0	0.00000
12(19)	1.00000		City Emergency Medical District		0	0.00000
12(21)	0.27000		Support Public Library		0	0.00000
28E.22	1.50000		Unified Law Enforcement		0	0.00000
Total General Fund Regular Levies (5 thru 24)				24,098	23,328	
384.1	3.00375		Ag Land	1,368	1,368	3.00375
Total General Fund Tax Levies (25 + 26)				25,466	24,696	Do Not Add
Special Revenue Levies						
384.8	0.27000		Emergency (if general fund at levy limit)	670	649	0.27000
384.6	Amt Nec		Police & Fire Retirement		0	0.00000
	Amt Nec		FICA & IPERS (if general fund at levy limit)	3,000	2,904	1.20910
Rules	Amt Nec		Other Employee Benefits		0	0.00000
Total Employee Benefit Levies (29,30,31)				3,000	2,904	1.20910
Sub Total Special Revenue Levies (28+32)				3,670	3,553	
Valuation						
386	As Req		With Gas & Elec			
			Without Gas & Elec			
	SSMID 1 (A)	(B)			0	0.00000
	SSMID 2 (A)	(B)			0	0.00000
	SSMID 3 (A)	(B)			0	0.00000
	SSMID 4 (A)	(B)			0	0.00000
	SSMID 5 (A)	(B)			0	0.00000
	SSMID 6 (A)	(B)			0	0.00000
	SSMID 7 (A)	(B)			0	0.00000
Total SSMID				0	0	Do Not Add
Total Special Revenue Levies				3,670	3,553	
384.4	Amt Nec		Debt Service Levy 76.10(6)	0	0	0.00000
384.7	0.67500		Capital Projects (Capital Improv. Reserve)		0	0.00000
Total Property Taxes (27+39+40+41)				29,136	28,249	11.19124

COUNTY AUDITOR - I certify the budget is in compliance with ALL the following:
Budgets that DO NOT meet ALL the criteria below are not statutorily compliant & must 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 2012										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	-38,731	57,127					18,396	39,102	57,498
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	31,021	26,173					57,194	44,024	101,218
Actual Expenditures Except End Bal (pg 12, line 259) *	3	88,879						88,879	26,976	115,855
Ending Fund Balance June 30 (pg 12, line 270) *	4	-96,589	83,300	0	0	0	0	-13,289	56,150	42,861
(2)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Re-Estimated FY 2013										
Beginning Fund Balance	5	-96,589	83,300	0	0	0	0	-13,289	56,150	42,861
Re-Est Revenues	6	29,440	32,500	0	0	0	0	61,940	47,500	109,440
Re-Est Expenditures	7	31,500	25,200	0	0	0	0	56,700	53,000	109,700
Ending Fund Balance	8	-98,649	90,600	0	0	0	0	-8,049	50,650	42,601
(3)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2014										
Beginning Fund Balance	9	-98,649	90,600	0	0	0	0	-8,049	50,650	42,601
Revenues	10	28,931	26,670	0	0	0	0	55,601	48,500	104,101
Expenditures	11	23,500	6,000	13,000	8,500	0	0	51,000	35,000	86,000
Ending Fund Balance	12	-93,218	111,270	-13,000	-8,500	0	0	-3,448	64,150	60,702

* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2012

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

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2014

Fiscal Years

GOVERNMENT ACTIVITIES		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2014	RE-ESTIMATED 2013	ACTUAL 2012
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(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	4,000							4,000	4,000	6,305
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	4,000	0	0			0		4,000	4,000	6,305
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12			10,000					10,000	10,000	49,377
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14			3,000					3,000	3,200	2,575
Traffic Control and Safety	15								0	0	0
Snow Removal	16								0	0	0
Highway Engineering	17								0	0	0
Street Cleaning	18								0	0	0
Airport (if not Enterprise)	19								0	0	0
Garbage (if not Enterprise)	20								0	0	0
Other Public Works	21								0	5,000	0
TOTAL (lines 12 - 21)	22	0	0	13,000			0		13,000	18,200	51,952
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	1,400	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	1,400	0
CULTURE & RECREATION											
Library Services	31								0	0	0
Museum, Band and Theater	32								0	0	0
Parks	33		5,000						5,000	5,000	3,332
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	5,000	0			0		5,000	5,000	3,332

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2014

Fiscal Years

GOVERNMENT ACTIVITIES CONT.		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2014	RE-ESTIMATED 2013	ACTUAL 2012
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(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
TOTAL (lines 39 - 44)	45	0	0	0			0		0	0	0
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46	2,500	500						3,000	2,500	1,982
Clerk, Treasurer, & Finance Adm.	47	3,000	500						3,500	11,100	10,820
Elections	48								0	0	556
Legal Services & City Attorney	49								0	0	300
City Hall & General Buildings	50								0	0	8,577
Tort Liability	51	4,000							4,000	4,500	3,035
Other General Government	52	10,000							10,000	10,000	2,020
TOTAL (lines 46 - 52)	53	19,500	1,000	0			0		20,500	28,100	27,290
DEBT SERVICE											
Gov Capital Projects	55				8,500				8,500	0	0
TIF Capital Projects	56								0	0	0
TOTAL CAPITAL PROJECTS	57	0	0	0			0		0	0	0
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58	23,500	6,000	13,000	8,500	0	0		51,000	56,700	88,879
BUSINESS TYPE ACTIVITIES											
Proprietary: Enterprise & Budgeted ISF											
Water Utility	59							15,000	15,000	15,000	12,331
Sewer Utility	60							10,000	10,000	30,000	5,290
Electric Utility	61							0	0	0	0
Gas Utility	62							0	0	0	0
Airport	63							0	0	0	0
Landfill/Garbage	64							10,000	10,000	8,000	9,355
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							0	0	0	0
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							35,000	35,000	53,000	26,976
TOTAL ALL EXPENDITURES (lines 58+74)	74	23,500	6,000	13,000	8,500	0	0	35,000	86,000	109,700	115,855
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	23,500	6,000	13,000	8,500	0	0	35,000	86,000	109,700	115,855
Ending Fund Balance June 30	79	-93,218	111,270	-13,000	-8,500	0	0	64,150	60,702	42,601	42,861

The last two columns will fill in once the Re-Est forms are completed

REVENUES DETAIL
Fiscal Year Ending 2014

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2014 (J)	RE-ESTIMATED 2013 (K)	ACTUAL 2012 (L)
REVENUES & OTHER FINANCING SOURCES											
Taxes Levied on Property	1	24,696	3,553		0	0			28,249	28,547	31,642
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	24,696	3,553		0	0			28,249	28,547	31,642
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	770	117		0	0			887	928	0
Utility franchise tax (Iowa Code Chapter 364.2)	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		10,000						10,000	12,000	10,155
Subtotal - Other City Taxes (lines 6 thru 12)	13	770	10,117		0	0			10,887	12,928	10,155
Licenses & Permits	14	465							465	465	465
Use of Money & Property	15	2,000							2,000	2,000	987
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		7,000						7,000	7,000	6,960
Other State Grants & Reimbursements	18		2,000						2,000	4,000	0
Local Grants & Reimbursements	19		4,000						4,000	6,000	5,680
Subtotal - Intergovernmental (lines 16 thru 19)	20	0	13,000	0	0	0	0	0	13,000	17,000	12,640
Charges for Fees & Service:											
Water Utility	21							18,000	18,000	18,000	16,897
Sewer Utility	22							20,000	20,000	20,000	18,489
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							10,500	10,500	9,500	8,638
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	48,500	48,500	47,500	44,024
Special Assessments	35								0	0	0
Miscellaneous	36	1,000							1,000	1,000	1,305
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, & 42)	43	28,931	26,670	0	0	0	0	48,500	104,101	109,440	101,218
Beginning Fund Balance July 1	44	-98,649	90,600	0	0	0	0	50,650	42,601	42,861	57,498
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	-69,718	117,270	0	0	0	0	99,150	146,702	152,301	158,716

ADOPTED BUDGET SUMMARY

YEAR ENDED JUNE 30, 2014

Fiscal Years

(A)	(B)	(C) GENERAL	(D) SPECIAL REVENUES	(E) TIF SPECIAL REVENUES	(F) DEBT SERVICE	(G) CAPITAL PROJECTS	(H) PERMANENT	(I) PROPRIETARY	(J) BUDGET 2014	(K) RE-ESTIMATED 2013	(L) ACTUAL 2012
Revenues & Other Financing Sources											
Taxes Levied on Property	1	24,696	3,553		0	0			28,249	28,547	31,642
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	24,696	3,553		0	0			28,249	28,547	31,642
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	770	10,117		0	0			10,887	12,928	10,155
Licenses & Permits	7	465	0					0	465	465	465
Use of Money and Property	8	2,000	0	0	0	0	0	0	2,000	2,000	987
Intergovernmental	9	0	13,000	0	0	0		0	13,000	17,000	12,640
Charges for Fees & Service	10	0	0		0	0	0	48,500	48,500	47,500	44,024
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	1,000	0		0	0	0	0	1,000	1,000	1,305
Sub-Total Revenues	13	28,931	26,670	0	0	0	0	48,500	104,101	109,440	101,218
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	28,931	26,670	0	0	0	0	48,500	104,101	109,440	101,218
Expenditures & Other Financing Uses											
Public Safety	18	4,000	0	0			0		4,000	4,000	6,305
Public Works	19	0	0	13,000			0		13,000	18,200	51,952
Health and Social Services	20	0	0	0			0		0	1,400	0
Culture and Recreation	21	0	5,000	0			0		5,000	5,000	3,332
Community and Economic Development	22	0	0	0			0		0	0	0
General Government	23	19,500	1,000	0			0		20,500	28,100	27,290
Debt Service	24	0	0	0	8,500		0		8,500	0	0
Capital Projects	25	0	0	0		0			0	0	0
Total Government Activities Expenditures	26	23,500	6,000	13,000	8,500	0	0		51,000	56,700	88,879
Business Type Proprietary: Enterprise & ISF	27							35,000	35,000	53,000	26,976
Total Gov & Bus Type Expenditures	28	23,500	6,000	13,000	8,500	0	0	35,000	86,000	109,700	115,855
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	23,500	6,000	13,000	8,500	0	0	35,000	86,000	109,700	115,855
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31	5,431	20,670	-13,000	-8,500	0	0	13,500	18,101	-260	-14,637
Beginning Fund Balance July 1	33	-98,649	90,600	0	0	0	0	50,650	42,601	42,861	57,498
Ending Fund Balance June 30	34	-93,218	111,270	-13,000	-8,500	0	0	64,150	60,702	42,601	42,861

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

City Name: Rutland

Fiscal Year
2014

Project Name (A)	Amount of Issue (B)	Date Certified to County Auditor (C)	Principal Due FY 2014 (D)	Interest Due FY 2014 +(E)	Bond Reg/Other Fees Due FY 2014 +(F)	Total Obligation Due FY 2014 =(G)	Paid from Funds OTHER THAN Current Year Property Taxes -(H)	Amount Paid by Current Year Debt Service Levy #NAME?
-1						0		0
-2						0		0
-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			0	0	0	0	0	0

