

# 36-341

## Adoption of Budget and Certification of City Taxes

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

The City of: Randolph County Name: FREMONT Date Budget Adopted: 03/10/11  
(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.

(712) 625-2601  
Telephone Number

Signature

County Auditor Date Stamp

### January 1, 2010 Property Valuations

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular 2a	3,115,515	3,023,319	
DEBT SERVICE 3a	3,115,515	3,023,319	
Ag Land 4a	38,296		

### 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 25,236	24,489	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	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
<b>Total General Fund Regular Levies (5 thru 24)</b>			25 25,236	24,489	
384.1	3.00375	Ag Land	26	0	63 0.00000
<b>Total General Fund Tax Levies (25 + 26)</b>			27 25,236	24,489	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
<b>Total Employee Benefit Levies (29,30,31)</b>			32 0	0	65 0.00000
<b>Sub Total Special Revenue Levies (28+32)</b>			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
<b>Total SSMID (34 thru 37)</b>			38 0	0	Do Not Add
<b>Total Special Revenue Levies (33+38)</b>			39 0	0	
384.4	Amt Nec	Debt Service Levy 76.10(6)	40 0	40 0	70 0.00000
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41	41 0	71 0.00000
<b>Total Property Taxes (27+39+40+41)</b>			42 25,236	42 24,489	72 8.10000

### 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)
<b>(1)</b>										
<b>*Annual Report FY 2010</b>										
Beginning Fund Balance July 1, 2006 (pg 5, line 134) *	1	-18,525	70,454					51,929	111,812	163,741
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	64,922	30,997					95,919	47,919	143,838
Actual Expenditures Except End Bal (pg 12, line 259) *	3	66,579	45,611					112,190	39,583	151,773
Ending Fund Balance June 30, 2007 (pg 12, line 261) *	4	-20,182	55,840	0	0	0	0	35,658	120,148	155,806
<b>(2)</b>		<b>General</b>	<b>Spec Rev</b>	<b>TIF Special Rev</b>	<b>Debt Serv</b>	<b>Capt Proj</b>	<b>Permanent</b>	<b>Tot Govt</b>	<b>Proprietary</b>	<b>Grand Total</b>
<b>** Re-Estimated FY 2011</b>										
Beginning Fund Balance	5	-20,182	55,840	0	0	0	0	35,658	120,148	155,806
Re-Est Revenues	6	60,930	18,100	0	0	0	0	79,030	48,000	127,030
Re-Est Expenditures	7	105,000	0	0	0	0	0	105,000	49,300	154,300
Continuing Appropriation	8					0		0	0	0
Ending Fund Balance	9	-64,252	73,940	0	0	0	0	9,688	118,848	128,536
<b>(3)</b>		<b>General</b>	<b>Spec Rev</b>	<b>TIF Special R</b>	<b>Debt Serv</b>	<b>Capt Proj</b>	<b>Permanent</b>	<b>Tot Govt</b>	<b>Proprietary</b>	<b>Grand Total</b>
<b>** Budget FY 2012</b>										
Beginning Fund Balance	10	-64,252	73,940	0	0	0	0	9,688	118,848	128,536
Revenues	11	37,236	21,600	0	0	0	0	58,836	66,200	125,036
Expenditures	12	105,000	0	0	0	0	0	105,000	49,300	154,300
Continuing Appropriation	13					0		0	0	0
Ending Fund Balance	14	-132,016	95,540	0	0	0	0	-36,476	135,748	99,272

\* 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.

**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.

<b>TOTAL OUTSTANDING TIF INDEBTEDNESS INCLUDING INTEREST OWED</b>	<b>ACTUAL 2010</b>
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	
<b>TOTAL OUTSTANDING TIF INDEBTEDNESS</b>	<b>0</b>

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.

<b>REBATES OR PAYMENTS TO ENTITIES FROM TAXES FUNDED BY TIF</b>		<b>BUDGET 2012</b>	<b>RE-ESTIMATED 2011</b>	<b>ACTUAL 2010</b>
1	ENTITY NAME Rebates do not include lending institutions such as Banker Trust, etc. those are Debt Service payments			
2				
3				
4				
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6				
7				
8				
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11				
12				
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20				
21				
22				

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)
<b>PUBLIC SAFETY</b>											
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	10,000							10,000	10,000	9,180
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	10,000	0	0			0		10,000	10,000	9,180
<b>PUBLIC WORKS</b>											
Roads, Bridges, & Sidewalks	12	36,500							36,500	36,500	36,287
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14								0	0	0
Traffic Control and Safety	15								0	0	0
Snow Removal	16	2,000							2,000	2,000	0
Highway Engineering	17								0	0	0
Street Cleaning	18								0	0	0
Airport	19								0	0	0
Garbage	20	500							500	500	3,484
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	39,000	0	0			0		39,000	39,000	39,771
<b>HEALTH &amp; SOCIAL SERVICES</b>											
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
<b>CULTURE &amp; RECREATION</b>											
Library Services	31	8,000							8,000	8,000	9,167
Museum, Band and Theater	32								0	0	0
Parks	33	5,000							5,000	5,000	3,915
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	13,000	0	0			0		13,000	13,000	13,082

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)
<b>COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>											
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
<b>GENERAL GOVERNMENT</b>											
Mayor, Council, & City Manager	46	2,500							2,500	2,500	1,820
Clerk, Treasurer, & Finance Adm.	47	7,500							7,500	7,500	7,088
Elections	48	1,000							1,000	1,000	0
Legal Services & City Attorney	49	2,000							2,000	2,000	0
City Hall & General Buildings	50	30,000							30,000	30,000	29,197
Tort Liability	51								0	0	0
Other General Government	52								0	0	0
TOTAL (lines 46 - 52)	53	43,000	0	0			0		43,000	43,000	38,105
<b>DEBT SERVICE</b>											
Gov Capital Projects	54								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	105,000	0	0	0	0	0		105,000	105,000	100,138
<b>BUSINESS TYPE ACTIVITIES</b>											
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>											
Water Utility	59							10,500	10,500	10,500	10,463
Sewer Utility	60							7,700	7,700	7,700	7,638
Electric Utility	61								0	0	0
Gas Utility	62								0	0	0
Airport	63								0	0	0
Landfill/Garbage	64								0	0	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							19,000	19,000	19,000	21,482
Enterprise CAPITAL PROJECTS	71								0	0	0
Enterprise TIF CAPITAL PROJECTS	72								0	0	0
TOTAL Business Type Expenditures (lines 59 - 73)	73							37,200	37,200	37,200	39,583
TOTAL ALL EXPENDITURES (lines 58+74)	74	105,000	0	0	0	0	0	37,200	142,200	142,200	139,721
Regular Transfers Out	75							12,100	12,100	12,100	12,052
Internal TIF Loan / Repayment Transfers Out	76								0	0	0
Total ALL Transfers Out	77	0	0	0	0	0	0	12,100	12,100	12,100	12,052
Total Expenditures & Fund Transfers Out (lines 75+78)	78	105,000	0	0	0	0	0	49,300	154,300	154,300	151,773
Continuing Appropriation	79							0	0	0	0
Ending Fund Balance June 30	80	-132,016	95,540	0	0	0	0	135,748	99,272	128,536	155,806

\* 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)
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>											
Taxes Levied on Property	1	24,489	0		0	0			24,489	25,000	24,244
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	24,489	0		0	0			24,489	25,000	24,244
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	747	0		0	0			747	730	729
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	12,000							12,000	12,000	11,997
Subtotal - Other City Taxes (lines 6 thru 12)	13	12,747	0		0	0			12,747	12,730	12,726
Licenses & Permits	14								0	0	0
Use of Money & Property	15								0	1,500	1,416
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		18,100						18,100	18,100	18,053
Other State Grants & Reimbursements	18		3,000						3,000	3,000	2,681
Local Grants & Reimbursements	19		500						500	500	7,000
Subtotal - Intergovernmental (lines 16 thru 19)	20	0	21,600	0	0	0		0	21,600	21,600	27,734
Charges for Fees & Service:											
Water Utility	21							32,000	32,000	32,000	31,503
Sewer Utility	22							16,000	16,000	16,000	16,040
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							3,000	3,000	3,000	2,476
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							3,100	3,100	3,100	3,021
Subtotal - Charges for Service (lines 21 thru 33)	34	0	0		0	0	0	54,100	54,100	54,100	53,040
Special Assessments	35								0	0	0
Miscellaneous	36								0	0	12,626
Other Financing Sources:											
Regular Operating Transfers In	37							12,100	12,100	12,100	12,052
Internal TIF Loan Transfers In	38							0	0	0	0
Subtotal ALL Operating Transfers In	39	0	0	0	0	0	0	12,100	12,100	12,100	12,052
Proceeds of Debt (Excluding TIF Internal Borrowing)	40							0	0	0	0
Proceeds of Capital Asset Sales	41							0	0	0	0
Subtotal-Other Financing Sources (lines 38 thru 40)	42	0	0	0	0	0	0	12,100	12,100	12,100	12,052
<b>Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, &amp; 41)</b>	43	37,236	21,600	0	0	0	0	66,200	125,036	127,030	143,838
Beginning Fund Balance July 1	44	-64,252	73,940	0	0	0	0	118,848	128,536	155,806	163,741
<b>TOTAL REVENUES &amp; BEGIN BALANCE (lines 42+43)</b>	45	-27,016	95,540	0	0	0	0	185,048	253,572	282,836	307,579

**CITY OF Randolph**  
**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)
<b>Revenues &amp; Other Financing Sources</b>											
Taxes Levied on Property	1	24,489	0		0	0			24,489	25,000	24,244
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	24,489	0		0	0			24,489	25,000	24,244
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	12,747	0		0	0			12,747	12,730	12,726
Licenses & Permits	7	0	0					0	0	0	0
Use of Money and Property	8	0	0	0	0	0	0	0	0	1,500	1,416
Intergovernmental	9	0	21,600	0	0	0		0	21,600	21,600	27,734
Charges for Fees & Service	10	0	0		0	0	0	54,100	54,100	54,100	53,040
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	0	0		0	0	0	0	0	0	12,626
Sub-Total Revenues	13	37,236	21,600	0	0	0	0	54,100	112,936	114,930	131,786
<b>Other Financing Sources:</b>											
<b>Total Transfers In</b>	14	0	0	0	0	0	0	12,100	12,100	12,100	12,052
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
<b>Total Revenues and Other Sources</b>	17	37,236	21,600	0	0	0	0	66,200	125,036	127,030	143,838
<b>Expenditures &amp; Other Financing Uses</b>											
Public Safety	18	10,000	0	0			0		10,000	10,000	9,180
Public Works	19	39,000	0	0			0		39,000	39,000	39,771
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	13,000	0	0			0		13,000	13,000	13,082
Community and Economic Development	22	0	0	0			0		0	0	0
General Government	23	43,000	0	0			0		43,000	43,000	38,105
Debt Service	24	0	0	0	0		0		0	0	0
Capital Projects	25	0	0	0		0	0		0	0	0
<b>Total Government Activities Expenditures</b>	26	105,000	0	0	0	0	0		105,000	105,000	100,138
Business Type Proprietary: Enterprise & ISF	27							37,200	37,200	37,200	39,583
<b>Total Gov &amp; Bus Type Expenditures</b>	28	105,000	0	0	0	0	0	37,200	142,200	142,200	139,721
<b>Total Transfers Out</b>	29	0	0	0	0	0	0	12,100	12,100	12,100	12,052
<b>Total ALL Expenditures/Fund Transfers Out</b>	30	105,000	0	0	0	0	0	49,300	154,300	154,300	151,773
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31	-67,764	21,600	0	0	0	0	16,900	-29,264	-27,270	-7,935
Continuing Appropriation	33					0		0	0	0	
<b>Beginning Fund Balance July 1</b>	34	-64,252	73,940	0	0	0	0	118,848	128,536	155,806	163,741
<b>Ending Fund Balance June 30</b>	35	-132,016	95,540	0	0	0	0	135,748	99,272	128,536	155,806





