

# 04-024

## Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2008 - ENDING JUNE 30, 2009

The City of: Rathbun County Name: APPANOOSE Date Budget Adopted: 03/16/08  
(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.

	Telephone Number	Signature		
County Auditor Date Stamp	<b>January 1, 2007 Property Valuations</b>			
		With Gas & Electric	Without Gas & Electric	Last Official Census
	Regular	2a <u>958,709</u>	2b <u>926,174</u>	88
	<b>DEBT SERVICE</b>	3a _____	3b _____	
	Ag Land	4a <u>5,438</u>		

Code		Dollar	Purpose	(A)	(B)	(C)
Sec.	Limit			Request with Utility Replacement	Property Taxes Levied	Rate
384.1	8.10000		Regular General levy	5 7,766	7,502	43 8.10000
<b>(384) Non-Voted Other Permissible Levies</b>						
12(8)	0.67500		Contract for use of Bridge	6 0	0	44 0.00000
12(10)	0.95000		Opr & Maint publicly owned Transit	7 0	0	45 0.00000
12(11)	Amt Nec		Rent, Ins. Maint of Civic Center	8 0	0	46 0.00000
12(12)	0.13500		Opr & Maint of City owned Civic Center	9 0	0	47 0.00000
12(13)	0.06750		Planning a Sanitary Disposal Project	10 0	0	48 0.00000
12(14)	0.27000		Aviation Authority (under sec.330A.15)	11 0	0	49 0.00000
12(15)	Amt Nec		Joint city-county building lease	12 0	0	50 0.00000
12(16)	0.06750		Levee Impr. fund in special charter city	13 0	0	51 0.00000
12(18)	Amt Nec		Liability, property & self insurance costs	14 0	0	52 0.00000
12(22)	Amt Nec		Support of a Local Emerg.Mgmt.Comm.	462 0	0	465 0.00000
<b>(384) Voted Other Permissible Levies</b>						
12(1)	0.13500		Instrumental/Vocal Music Groups	15 0	0	53 0.00000
12(2)	0.81000		Memorial Building	16 0	0	54 0.00000
12(3)	0.13500		Symphony Orchestra	17 0	0	55 0.00000
12(4)	0.27000		Cultural & Scientific Facilities	18 0	0	56 0.00000
12(5)	As Voted		County Bridge	19 0	0	57 0.00000
12(6)	1.35000		Missi or Missouri River Bridge Const.	20 0	0	58 0.00000
12(9)	0.03375		Aid to a Transit Company	21 0	0	59 0.00000
12(17)	0.20500		Maintain Institution received by gift/devise	22 0	0	60 0.00000
12(19)	1.00000		City Emergency Medical District	463 0	0	466 0.00000
12(21)	0.27000		Support Public Library	23 0	0	61 0.00000
28E.22	1.50000		Unified Law Enforcement	24 0	0	62 0.00000
<b>Total General Fund Regular Levies (5 thru 24)</b>				25 7,766	7,502	
384.1	3.00375		Ag Land	26 16	16	63 3.00375
<b>Total General Fund Tax Levies (25 + 26)</b>				27 7,782	7,518	Do Not Add
<b>Special Revenue Levies</b>						
384.8	0.27000		Emergency (if general fund at levy limit)	28 0	0	64 0.00000
384.6	Amt Nec		Police & Fire Retirement	29 0	0	0.00000
	Amt Nec		FICA & IPERS (if general fund at levy limit)	30 0	0	0.00000
	Amt Nec		Other Employee Benefits	31 0	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	
<b>Valuation</b>						
386	As Req		With Gas & Elec			
			Without Gas & Elec			
	SSMID 1 (A)		(B)	34 0	0	66 0.00000
	SSMID 2 (A)		(B)	35 0	0	67 0.00000
	SSMID 3 (A)		(B)	36 0	0	68 0.00000
	SSMID 4 (A)		(B)	35a 0	0	69 0.00000
	SSMID 5 (A)		(B)	36a 0	0	565 0.00000
	SSMID 6 (A)		(B)	37 0	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	0	70 0.00000
384.7	0.67500		Capital Projects (Capital Improv. Reserve)	41 0	0	71 0.00000
<b>Total Property Taxes (27+39+40+41)</b>				42 7,782	7,518	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.

Fund Balance Worksheet for City of

**Rathbun**

		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 2007</b>										
Beginning Fund Balance July 1, 2006 (pg 5, line 134) *	1	-3,512	5,786		0	0	0	2,274		2,274
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	565	0		0	0	0	565	0	565
Actual Expenditures Except End Bal (pg 12, line 259) *	3	622	2,134		0	0	0	2,756	0	2,756
Ending Fund Balance June 30, 2007 (pg 12, line 261) *	4	-3,569	3,652		0	0	0	83	0	83
<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 2008</b>										
Beginning Fund Balance	5	-3,569	3,652	0	0	0	0	83	0	83
Re-Est Revenues	6	3,111	11,174	0	0	0	0	14,285	0	14,285
Re-Est Expenditures	7	298	2,920	0	0	0	0	3,218	0	3,218
Continuing Appropriation	8					0		0	0	0
Ending Fund Balance	9	-756	11,906	0	0	0	0	11,150	0	11,150
<b>(3)</b>										
<b>** Budget FY 2009</b>										
Beginning Fund Balance	10	-756	11,906	0	0	0	0	11,150	0	11,150
Revenues	11	14,525	5,054	0	0	0	0	19,579	0	19,579
Expenditures	12	8,053	12,756	0	0	0	0	20,809	0	20,809
Continuing Appropriation	13					0		0	0	0
Ending Fund Balance	14	5,716	4,204	0	0	0	0	9,920	0	9,920

\* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2007

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

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 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 AS OF	ACTUAL 2007
Annual Payments for 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>	0

TIF Revenues are those moneys paid from 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 2009	RE-ESTIMATED 2008	ACTUAL 2007
ENTITY NAME				
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21	<b>* TOTAL Rebates or Payments to Entities</b>	0	0	0

\* The "Total Rebates or Payments" appears on the Expenditures Pages, Re-Est Exp P2 & EXP P 2, under the Community & Econ Development Program

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2009

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 2009 (J)	RE-ESTIMATED 2008 (K)	ACTUAL 2007 (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	2,400							2,400	0	400
Ambulance	6								0	0	0
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	70	70
Animal Control	9	300							300	0	0
Other Public Safety	10	70							70	0	0
TOTAL (lines 1 - 10)	11	2,770	0	0			0		2,770	70	470
<b>PUBLIC WORKS</b>											
Roads, Bridges, & Sidewalks	12	1,178	10,906						12,084	1,668	153
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		1,000						1,000	1,162	1,981
Traffic Control and Safety	15		250						250	0	0
Snow Removal	16		600						600	90	0
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	1,178	12,756	0			0		13,934	2,920	2,134
<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								0	0	0
Museum, Band and Theater	32								0	0	0
Parks	33								0	0	0
Recreation	34								0	0	122
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	122

EXPENDITURES SCHEDULE PAGE 2  
Fiscal Year Ending

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 2009	RE-ESTIMATED 2008	ACTUAL 2007
		(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								0	0	0
Clerk, Treasurer, & Finance Adm.	47	600							600	0	0
Elections	48	421							421	0	0
Legal Services & City Attorney	49								0	0	0
City Hall & General Buildings	50	740							740	0	30
Tort Liability	51								0	0	0
Other General Government	52	2,344							2,344	228	0
TOTAL (lines 46 - 52)	53	4,105	0	0			0		4,105	228	30
<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
<b>TOTAL Government Activities Expenditures</b> (lines 11+22+30+38+45+53+54+57)	58	8,053	12,756	0	0	0	0		20,809	3,218	2,756
<b>BUSINESS TYPE ACTIVITIES</b>											
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>											
Water Utility	59								0	0	0
Sewer Utility	60								0	0	0
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								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								0	0	0
<b>TOTAL ALL EXPENDITURES</b> (lines 58+74)	74	8,053	12,756	0	0	0	0		20,809	3,218	2,756
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
<b>Total Expenditures &amp; Fund Transfers Out</b> (lines 75+78)	78	8,053	12,756	0	0	0	0		20,809	3,218	2,756
Continuing Appropriation	79								0	0	
<b>Ending Fund Balance June 30</b>	80	5,716	4,204	0	0	0	0		9,920	11,150	83

\* 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

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2009 (J)	RE-ESTIMATED 2008 (K)	ACTUAL 2007 (L)
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>											
Taxes Levied on Property	1	7,518	0		0	0			7,518	0	0
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	7,518	0		0	0			7,518	0	0
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	264	0		0	0			264	0	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	6,078							6,078	2,446	0
Subtotal - Other City Taxes (lines 6 thru 12)	13	6,342	0		0	0			6,342	2,446	0
Licenses & Permits	14	665							665	665	390
Use of Money & Property	15								0	0	0
Intergovernmental:											
Federal Grants & Reimbursements	16								0	6,120	0
Road Use Taxes	17		5,054						5,054	5,054	0
Other State Grants & Reimbursements	18								0	0	0
Local Grants & Reimbursements	19								0	0	0
Subtotal - Intergovernmental (lines 16 thru 19)	20	0	5,054	0	0	0		0	5,054	11,174	0
Charges for Fees & Service:											
Water Utility	21								0	0	0
Sewer Utility	22								0	0	0
Electric Utility	23								0	0	0
Gas Utility	24								0	0	0
Parking	25								0	0	0
Airport	26								0	0	0
Landfill/Garbage	27								0	0	0
Hospital	28								0	0	0
Transit	29								0	0	0
Cable TV, Internet & Telephone	30								0	0	0
Housing Authority	31								0	0	0
Storm Water Utility	32								0	0	0
Other Fees & Charges for Service	33								0	0	0
Subtotal - Charges for Service (lines 21 thru 33)	34	0	0		0	0	0	0	0	0	0
Special Assessments	35								0	0	0
Miscellaneous	36								0	0	175
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
<b>Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, &amp; 41)</b>	43	14,525	5,054	0	0	0	0	0	19,579	14,285	565
Beginning Fund Balance July 1	44	-756	11,906	0	0	0	0	0	11,150	83	2,274
<b>TOTAL REVENUES &amp; BEGIN BALANCE (lines 42+43)</b>	45	13,769	16,960	0	0	0	0	0	30,729	14,368	2,839

CITY OF

Rathbun

ADOPTED BUDGET SUMMARY

YEAR ENDED JUNE 30, 2009

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2009 (J)	RE-ESTIMATED 2008 (K)	ACTUAL 2007 (L)
<b>Revenues &amp; Other Financing Sources</b>											
Taxes Levied on Property	1	7,518	0		0	0			7,518	0	0
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	7,518	0		0	0			7,518	0	0
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	6,342	0		0	0			6,342	2,446	0
Licenses & Permits	7	665	0					0	665	665	390
Use of Money and Property	8	0	0	0	0	0	0	0	0	0	0
Intergovernmental	9	0	5,054	0	0	0		0	5,054	11,174	0
Charges for Fees & Service	10	0	0		0	0	0	0	0	0	0
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	0	0		0	0	0	0	0	0	175
Sub-Total Revenues	13	14,525	5,054	0	0	0	0	0	19,579	14,285	565
<b>Other Financing Sources:</b>											
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	14,525	5,054	0	0	0	0	0	19,579	14,285	565
<b>Expenditures &amp; Other Financing Uses</b>											
Public Safety	18	2,770	0	0			0		2,770	70	470
Public Works	19	1,178	12,756	0			0		13,934	2,920	2,134
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	0	0	0			0		0	0	122
Community and Economic Development	22	0	0	0			0		0	0	0
General Government	23	4,105	0	0			0		4,105	228	30
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	8,053	12,756	0	0	0	0		20,809	3,218	2,756
Business Type Proprietary: Enterprise & ISF	27							0	0	0	0
Total Gov & Bus Type Expenditures	28	8,053	12,756	0	0	0	0	0	20,809	3,218	2,756
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	8,053	12,756	0	0	0	0	0	20,809	3,218	2,756
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	6,472	-7,702	0	0	0	0	0	-1,230	11,067	-2,191
Continuing Appropriation	33							0	0	0	
Beginning Fund Balance July 1	34	-756	11,906	0	0	0	0	0	11,150	83	2,274
Ending Fund Balance June 30	35	5,716	4,204	0	0	0	0	0	9,920	11,150	83

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

Fiscal Year  
2009

City Name: Rathbun

Project Name (A)	Amount of Issue (B)	Date certified To County Auditor (C)	Principal Due FY 2009 (D)	Interest Due FY 2009 +(E)	Bond Reg & Other Fees Due FY 2009 +(F)	Total Obligation Due FY 2009 =(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)						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
<b>TOTALS</b>			0	0	0	0	0	0



