

04-024

Adoption of Budget and Certification of City Taxes

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

The City of: RATHBUN County Name: APPANOOSE Date Budget Adopted: 03/13/13
(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	Telephone Number	Signature	
	January 1, 2012 Property Valuations		
	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	2a <u>1,220,519</u> 2b	<u>1,188,959</u>	<u>89</u>
Debt Service Value	3a <u>1,220,519</u> 3b	<u>1,188,959</u>	
Ag Land	4a <u>6,527</u>		

				TAXES LEVIED		
Code Sec.	Dollar Limit	Purpose		(A)	(B)	(C)
				Request with Utility Replacement	Property Taxes Levied	Rate
384.1	8.10000	Regular General levy	5	9,886	9,631	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(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
Total General Fund Regular Levies (5 thru 24)				9,886	9,631	
384.1	3.00375	Ag Land	26	20	20	63 3.00375
Total General Fund Tax Levies (25 + 26)				9,906	9,651	Do Not Add
Special Revenue Levies						
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	0.00000
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30		0	0.00000
Rules	Amt Nec	Other Employee Benefits	31		0	0.00000
Total Employee Benefit Levies (29,30,31)				0	0	65 0.00000
Sub Total Special Revenue Levies (28+32)				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)		37	0	69 0.00000
	SSMID 5 (A)	(B)		555	0	565 0.00000
	SSMID 6 (A)	(B)		556	0	566 0.00000
	SSMID 7 (A)	(B)		1177	0	### 0.00000
Total SSMID				0	0	Do Not Add
Total Special Revenue Levies				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	71 0.00000
Total Property Taxes (27+39+40+41)				9,906	9,651	72 8.10000

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 **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)
(1)										
*Annual Report FY 2012										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	18,559	8,493					27,052		27,052
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	46,516	14,597					61,113		61,113
Actual Expenditures Except End Bal (pg 12, line 259) *	3	52,642	9,776					62,418		62,418
Ending Fund Balance June 30 (pg 12, line 270) *	4	12,433	13,314	0	0	0	0	25,747	0	25,747
(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	12,433	13,314	0	0	0	0	25,747	0	25,747
Re-Est Revenues	6	9,799	34,075	0	0	0	0	43,874	0	43,874
Re-Est Expenditures	7	14,327	13,742	0	0	0	0	28,069	0	28,069
Ending Fund Balance	8	7,905	33,647	0	0	0	0	41,552	0	41,552
(3)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2014										
Beginning Fund Balance	9	7,905	33,647	0	0	0	0	41,552	0	41,552
Revenues	10	10,296	0	0	0	0	0	10,296	0	10,296
Expenditures	11	14,327	18,742	0	0	0	0	33,069	0	33,069
Ending Fund Balance	12	3,874	14,905	0	0	0	0	18,779	0	18,779

* 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 (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)
PUBLIC SAFETY											
Police Department/Crime Prevention	1		1,200						1,200	1,200	0
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5		400						400	400	897
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	35							35	35	0
TOTAL (lines 1 - 10)	11	35	1,600	0			0		1,635	1,635	897
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12		12,000						12,000	7,000	5,238
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		1,200						1,200	1,200	1,078
Traffic Control and Safety	15								0	0	0
Snow Removal	16		750						750	750	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	0	0
TOTAL (lines 12 - 21)	22	0	13,950	0			0		13,950	8,950	6,316
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 2014

Fiscal Years

GOVERNMENT ACTIVITIES CONT.	(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)
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)	44									0	0	0
TOTAL (lines 39 - 44)	45		0	0	0			0		0	0	0
GENERAL GOVERNMENT												
Mayor, Council, & City Manager	46		1,750							1,750	1,750	1,750
Clerk, Treasurer, & Finance Adm.	47		1,742							1,742	1,742	1,742
Elections	48		800							800	800	759
Legal Services & City Attorney	49		1,000							1,000	1,000	706
City Hall & General Buildings	50		9,000							9,000	9,000	47,588
Tort Liability	51									0	0	0
Other General Government	52									0	0	0
TOTAL (lines 46 - 52)	53		14,292	0	0			0		14,292	14,292	52,545
DEBT SERVICE	54			3,192						3,192	3,192	2,660
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 <i>(lines 11+22+30+38+45+53+54+57)</i>	58		14,327	18,742	0	0	0	0		33,069	28,069	62,418
BUSINESS TYPE ACTIVITIES												
Proprietary: Enterprise & Budgeted ISF												
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	0
TOTAL ALL EXPENDITURES (lines 58+74)	74		14,327	18,742	0	0	0	0	0	33,069	28,069	62,418
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		14,327	18,742	0	0	0	0	0	33,069	28,069	62,418
Ending Fund Balance June 30	79		3,874	45,734	0	0	0	0	0	49,608	41,552	25,747

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	9,651	0		0	0			9,651	9,409	9,863
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	9,651	0		0	0			9,651	9,409	9,863
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	255	0		0	0			255	0	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		6,527						6,527	6,580	6,307
Subtotal - Other City Taxes (lines 6 thru 12)	13	255	6,527		0	0			6,782	6,580	6,307
Licenses & Permits	14	390							390	390	390
Use of Money & Property	15								0	0	0
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		6,000						6,000	6,000	5,823
Other State Grants & Reimbursements	18								0	0	3,242
Local Grants & Reimbursements	19								0	0	10,000
Subtotal - Intergovernmental (lines 16 thru 19)	20	0	6,000	0	0	0		0	6,000	6,000	19,065
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		18,302						18,302	21,495	25,488
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	10,296	30,829	0	0	0	0	0	41,125	43,874	61,113
Beginning Fund Balance July 1	44	7,905	33,647	0	0	0	0	0	41,552	25,747	27,052
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	18,201	64,476	0	0	0	0	0	82,677	69,621	88,165

CITY OF RATHBUN
ADOPTED BUDGET SUMMARY
YEAR ENDED JUNE 30, 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	9,651	0		0	0			9,651	9,409	9,863
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	9,651	0		0	0			9,651	9,409	9,863
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	255	6,527		0	0			6,782	6,580	6,307
Licenses & Permits	7	390	0					0	390	390	390
Use of Money and Property	8	0	0	0	0	0	0	0	0	0	0
Intergovernmental	9	0	6,000	0	0	0		0	6,000	6,000	19,065
Charges for Fees & Service	10	0	0		0	0	0	0	0	0	0
Special Assessments	11	0	0		0	0			0	0	0
Miscellaneous	12	0	18,302		0	0	0	0	18,302	21,495	25,488
Sub-Total Revenues	13	10,296	30,829	0	0	0	0	0	41,125	43,874	61,113
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
Proceeds of Capital Asset Sales	16	0	0		0	0	0	0	0	0	0
Total Revenues and Other Sources	17	10,296	30,829	0	0	0	0	0	41,125	43,874	61,113
Expenditures & Other Financing Uses											
Public Safety	18	35	1,600	0			0		1,635	1,635	897
Public Works	19	0	13,950	0			0		13,950	8,950	6,316
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	0	0	0			0		0	0	0
General Government	23	14,292	0	0			0		14,292	14,292	52,545
Debt Service	24	0	3,192	0	0		0		3,192	3,192	2,660
Capital Projects	25	0	0			0			0	0	0
Total Government Activities Expenditures	26	14,327	18,742	0	0	0	0	0	33,069	28,069	62,418
Business Type Proprietary: Enterprise & ISF	27							0	0	0	0
Total Gov & Bus Type Expenditures	28	14,327	18,742	0	0	0	0	0	33,069	28,069	62,418
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	14,327	18,742	0	0	0	0	0	33,069	28,069	62,418
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-4,031	12,087	0	0	0	0	0	8,056	15,805	-1,305
Beginning Fund Balance July 1	33	7,905	33,647	0	0	0	0	0	41,552	25,747	27,052
Ending Fund Balance June 30	34	3,874	45,734	0	0	0	0	0	49,608	41,552	25,747

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

City Name: RATHBUN

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

NOTICE OF PUBLIC HEARING BUDGET ESTIMATE

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

City of **RATHBUN** , Iowa

The City Council will conduct a public hearing on the proposed Budget at Rathbun Community Center
on 03/13/13 at 6:00 pm
(Date) xx/xx/xx (hour)

The Budget Estimate Summary of proposed receipts and expenditures is shown below.
Copies of the the detailed proposed Budget may be obtained or viewed at the offices of the Mayor,
City Clerk, and at the Library.

The estimated Total tax levy rate per \$1000 valuation on regular property \$ 8.10000
The estimated tax levy rate per \$1000 valuation on Agricultural land is \$ 3.00375

At the public hearing, any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget.

641-436-0993
phone number

Penny Kauzlarich
City Clerk/Finance Officer's NAME

		Budget FY 2014	Re-estimated FY 2013	Actual FY 2012
		(a)	(b)	(c)
Revenues & Other Financing Sources				
Taxes Levied on Property	1	9,651	9,409	9,863
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	3	9,651	9,409	9,863
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	0	0	0
Other City Taxes	6	6,782	6,580	6,307
Licenses & Permits	7	390	390	390
Use of Money and Property	8	0	0	0
Intergovernmental	9	6,000	6,000	19,065
Charges for Fees & Service	10	0	0	0
Special Assessments	11	0	0	0
Miscellaneous	12	18,302	21,495	25,488
Other Financing Sources	13	0	0	0
Total Revenues and Other Sources	14	41,125	43,874	61,113
Expenditures & Other Financing Uses				
Public Safety	15	1,635	1,635	897
Public Works	16	13,950	8,950	6,316
Health and Social Services	17	0	0	0
Culture and Recreation	18	0	0	0
Community and Economic Development	19	0	0	0
General Government	20	14,292	14,292	52,545
Debt Service	21	3,192	3,192	2,660
Capital Projects	22	0	0	0
Total Government Activities Expenditures	23	33,069	28,069	62,418
Business Type / Enterprises	24	0	0	0
Total ALL Expenditures	25	33,069	28,069	62,418
Transfers Out	26	0	0	0
Total ALL Expenditures/Transfers Out	27	33,069	28,069	62,418
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	28	8,056	15,805	-1,305
Beginning Fund Balance July 1	29	41,552	25,747	27,052
Ending Fund Balance June 30	30	49,608	41,552	25,747