

74-689

Adoption of Budget and Certification of City Taxes

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

The City of: Rodman County Name: PALO ALTO Date Budget Adopted: 03/12/08
(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.

515-887-5738
Telephone Number

Signature

County Auditor Date Stamp

January 1, 2007 Property Valuations

Last Official Census

Regular	2a	With Gas & Electric	729,488	2b	Without Gas & Electric	645,264	56
DEBT SERVICE	3a			3b			
Ag Land	4a		39,937				

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 5,909	5,227	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 3,300	2,919	52 4.52372
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 9,209	8,146	
384.1	3.00375	Ag Land	26 120	120	63 3.00375
Total General Fund Tax Levies (25 + 26)			27 9,329	8,266	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)	30 500	442	0.68541
	Amt Nec	Other Employee Benefits	31	0	0.00000
Total Employee Benefit Levies (29,30,31)			32 500	442	65 0.68541
Sub Total Special Revenue Levies (28+32)			33 500	442	
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)			39 500	442	
384.4	Amt Nec	Debt Service Levy	40 76.10(6)	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)			42 9,829	8,708	72 13.30913

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

Rodman

		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 2007										
Beginning Fund Balance July 1, 2006 (pg 5, line 134) *	1	25,624	-570					25,054	-57	24,997
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	20,233	2,585					22,818	2,266	25,084
Actual Expenditures Except End Bal (pg 12, line 259) *	3	22,158	2,530					24,688	3,415	28,103
Ending Fund Balance June 30, 2007 (pg 12, line 261) *	4	23,699	-515		0	0	0	23,184	-1,206	21,978
(2)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Re-Estimated FY 2008										
Beginning Fund Balance	5	23,699	-515	0	0	0	0	23,184	-1,206	21,978
Re-Est Revenues	6	15,247	2,820	0	0	0	0	18,067	3,000	21,067
Re-Est Expenditures	7	7,330	12,894	0	0	0	0	20,224	4,400	24,624
Continuing Appropriation	8					0		0	0	0
Ending Fund Balance	9	31,616	-10,589	0	0	0	0	21,027	-2,606	18,421
(3)										
** Budget FY 2009										
Beginning Fund Balance	10	31,616	-10,589	0	0	0	0	21,027	-2,606	18,421
Revenues	11	17,681	5,271	0	0	0	0	22,952	3,000	25,952
Expenditures	12	20,700	5,100	0	0	0	0	25,800	3,000	28,800
Continuing Appropriation	13					0		0	0	0
Ending Fund Balance	14	28,597	-10,418	0	0	0	0	18,179	-2,606	15,573

* 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	
TOTAL OUTSTANDING TIF INDEBTEDNESS	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	* TOTAL Rebates or Payments to Entities	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)
PUBLIC SAFETY											
Police Department/Crime Prevention	1								0	0	0
Jail	2								0	0	0
Emergency Management	3	200							200	180	0
Flood Control	4								0	0	0
Fire Department	5	1,500							1,500	1,600	1,523
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	1,700	0	0			0		1,700	1,780	1,523
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12		2,500						2,500	1,550	2,965
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		2,600						2,600	2,460	2,530
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	19								0	0	0
Garbage	20	3,500							3,500	3,500	2,896
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	3,500	5,100	0			0		8,600	7,510	8,391
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	1,500							1,500	500	0
Recreation	34								0	0	0
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36	1,500							1,500	0	0
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	3,000	0	0			0		3,000	500	0

EXPENDITURES SCHEDULE PAGE 2
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)
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
REBATES & PYMTS from TIF DEBT page	44			0					0	0	0
TOTAL (lines 39 - 44)	45	0	0	0			0		0	0	0
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46	1,000							1,000	952	926
Clerk, Treasurer, & Finance Adm.	47	2,500							2,500	2,000	2,204
Elections	48								0	403	0
Legal Services & City Attorney	49								0	400	0
City Hall & General Buildings	50	5,200							5,200	3,066	8,231
Tort Liability	51	3,500							3,500	3,413	3,413
Other General Government	52	300							300	200	0
TOTAL (lines 46 - 52)	53	12,500	0	0			0		12,500	10,434	14,774
DEBT SERVICE											
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	20,700	5,100	0	0	0	0		25,800	20,224	24,688
BUSINESS TYPE ACTIVITIES											
Proprietary: Enterprise & Budgeted ISF											
Water Utility	59							3,000	3,000	4,400	3,415
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							3,000	3,000	4,400	3,415
TOTAL ALL EXPENDITURES (lines 58+74)	74	20,700	5,100	0	0	0	0	3,000	28,800	24,624	28,103
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	20,700	5,100	0	0	0	0	3,000	28,800	24,624	28,103
Continuing Appropriation	79							0	0	0	0
Ending Fund Balance June 30	80	28,597	-10,418	0	0	0	0	-2,606	15,573	18,421	21,978

* 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)
REVENUES & OTHER FINANCING SOURCES											
Taxes Levied on Property	1	8,266	442		0	0			8,708	7,332	8,411
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	8,266	442		0	0			8,708	7,332	8,411
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	1,063	58		0	0			1,121	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	4,140							4,140	4,015	4,363
Subtotal - Other City Taxes (lines 6 thru 12)	13	5,203	58		0	0			5,261	4,015	4,363
Licenses & Permits	14								0	0	0
Use of Money & Property	15	500							500	0	991
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		4,771						4,771	2,820	2,585
Other State Grants & Reimbursements	18								0	0	0
Local Grants & Reimbursements	19								0	0	0
Subtotal - Intergovernmental (lines 16 thru 19)	20	0	4,771	0	0	0		0	4,771	2,820	2,585
Charges for Fees & Service:											
Water Utility	21							3,000	3,000	3,000	2,266
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	3,500							3,500	3,500	3,428
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	212							212	400	340
Subtotal - Charges for Service (lines 21 thru 33)	34	3,712	0		0	0	0	3,000	6,712	6,900	6,034
Special Assessments	35								0	0	0
Miscellaneous	36								0	0	2,700
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, & 41)	43	17,681	5,271	0	0	0	0	3,000	25,952	21,067	25,084
Beginning Fund Balance July 1	44	31,616	-10,589	0	0	0	0	-2,606	18,421	21,978	24,997
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	49,297	-5,318	0	0	0	0	394	44,373	43,045	50,081

CITY OF

Rodman

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)
Revenues & Other Financing Sources											
Taxes Levied on Property	1	8,266	442		0	0			8,708	7,332	8,411
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	8,266	442		0	0			8,708	7,332	8,411
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	5,203	58		0	0			5,261	4,015	4,363
Licenses & Permits	7	0	0					0	0	0	0
Use of Money and Property	8	500	0	0	0	0	0	0	500	0	991
Intergovernmental	9	0	4,771	0	0	0		0	4,771	2,820	2,585
Charges for Fees & Service	10	3,712	0		0	0	0	3,000	6,712	6,900	6,034
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	0	0		0	0	0	0	0	0	2,700
Sub-Total Revenues	13	17,681	5,271	0	0	0	0	3,000	25,952	21,067	25,084
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
Total Revenues and Other Sources	17	17,681	5,271	0	0	0	0	3,000	25,952	21,067	25,084
Expenditures & Other Financing Uses											
Public Safety	18	1,700	0	0			0		1,700	1,780	1,523
Public Works	19	3,500	5,100	0			0		8,600	7,510	8,391
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	3,000	0	0			0		3,000	500	0
Community and Economic Development	22	0	0	0			0		0	0	0
General Government	23	12,500	0	0			0		12,500	10,434	14,774
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	20,700	5,100	0	0	0	0	0	25,800	20,224	24,688
Business Type Proprietary: Enterprise & ISF	27							3,000	3,000	4,400	3,415
Total Gov & Bus Type Expenditures	28	20,700	5,100	0	0	0	0	3,000	28,800	24,624	28,103
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	20,700	5,100	0	0	0	0	3,000	28,800	24,624	28,103
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-3,019	171	0	0	0	0	0	-2,848	-3,557	-3,019
Continuing Appropriation	33							0	0	0	
Beginning Fund Balance July 1	34	31,616	-10,589	0	0	0	0	-2,606	18,421	21,978	24,997
Ending Fund Balance June 30	35	28,597	-10,418	0	0	0	0	-2,606	15,573	18,421	21,978

