

# 67-636

## Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2010 - ENDING JUNE 30, 2011

The City of: Rodney County Name: MONONA Date Budget Adopted: 03/11/10  
(Date) xxx/xxx/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.

712-889-2210  
Telephone Number

Signature

County Auditor Date Stamp		<b>January 1, 2009 Property Valuations</b>		Last Official Census
		With Gas & Electric	Without Gas & Electric	
Regular	2a	1,029,082	997,729	
<b>DEBT SERVICE</b>	3a	1,029,082	997,729	
Ag Land	4a	73,662		

Code		Dollar	(A)		(B)	(C)	
Sec.	Limit	Purpose	Request with	Utility Replacement	Property Taxes	Levied	Rate
384.1	8.10000	Regular General Levy	5	8,336	8,082	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	3,000	2,909	465	2.91522
(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	11,336	10,991		
384.1	3.00375	Ag Land	26	221	221	63	3.00375
<b>Total General Fund Tax Levies (25 + 26)</b>			27	11,557	11,212		Do Not Add
		Special Revenue Levies					
384.8	0.27000	Emergency (if general fund at levy limit)	28	278	269	64	0.27000
384.6	Amt Nec	Police & Fire Retirement	29		0		0.00000
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30	394	382		0.38287
	Amt Nec	Other Employee Benefits	31		0		0.00000
<b>Total Employee Benefit Levies (29,30,31)</b>			32	394	382	65	0.38287
<b>Sub Total Special Revenue Levies (28+32)</b>			33	672	651		
		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	672	651		
384.4	Amt Nec	Debt Service Levy	76.10(6)	40	0	40	0.00000
384.7	0.67500	Capital Projects (Capital Improv. Reserve)		41	0	41	0.00000
<b>Total Property Taxes (27+39+40+41)</b>			42	12,229	11,863	72	11.66809

**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

**Rodney**

		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 2009</b>										
Beginning Fund Balance July 1, 2006 (pg 5, line 134) *	1	30,145	1,965					32,110		32,110
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	23,613	3,035					26,648		26,648
Actual Expenditures Except End Bal (pg 12, line 259) *	3	24,736	4,569					29,305		29,305
Ending Fund Balance June 30, 2007 (pg 12, line 261) *	4	29,022	431	0	0	0	0	29,453	0	29,453
<b>(2)</b> <b>** Re-Estimated FY 2010</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>
Beginning Fund Balance	5	29,022	431	0	0	0	0	29,453	0	29,453
Re-Est Revenues	6	23,022	3,035	0	0	0	0	26,057	0	26,057
Re-Est Expenditures	7	31,590	5,000	0	0	0	0	36,590	0	36,590
Continuing Appropriation	8					0		0	0	0
Ending Fund Balance	9	20,454	-1,534	0	0	0	0	18,920	0	18,920
<b>(3)</b> <b>** Budget FY 2011</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>
Beginning Fund Balance	10	20,454	-1,534	0	0	0	0	18,920	0	18,920
Revenues	11	18,157	3,707	0	0	0	0	21,864	0	21,864
Expenditures	12	41,550	0	0	0	0	0	41,550	0	41,550
Continuing Appropriation	13					0		0	0	0
Ending Fund Balance	14	-2,939	2,173	0	0	0	0	-766	0	-766

\* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2009

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

**CITY OF \_\_\_\_\_ Rodney**

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 2009</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 2011</b>	<b>RE-ESTIMATED 2010</b>	<b>ACTUAL 2009</b>
<b>ENTITY NAME</b> Rebates do not include lending institutions such as Banker Trust, etc. those are Debt Service payments				
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
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19				
20				
21				
22				

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2011

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 2011 (J)	RE-ESTIMATED 2010 (K)	ACTUAL 2009 (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	2,500							2,500	2,200	1,910
Ambulance	6	500							500	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	3,000	0	0			0		3,000	2,200	1,910
<b>PUBLIC WORKS</b>											
Roads, Bridges, & Sidewalks	12	8,000							8,000	6,500	5,829
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	1,800							1,800	1,719	1,149
Traffic Control and Safety	15								0	0	0
Snow Removal	16	5,000							5,000	4,545	2,160
Highway Engineering	17								0	0	0
Street Cleaning	18								0	0	0
Airport	19								0	0	0
Garbage	20	7,200							7,200	6,915	6,714
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	22,000	0	0			0		22,000	19,679	15,852
<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	350							350	300	240
Community Mental Health	28								0	0	0
Other Health and Social Services	29								0	0	0
TOTAL (lines 23 - 29)	30	350	0	0			0		350	300	240
<b>CULTURE &amp; RECREATION</b>											
Library Services	31								0	0	0
Museum, Band and Theater	32								0	0	0
Parks	33	3,000							3,000	2,415	1,380
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	3,000	0	0			0		3,000	2,415	1,380

**EXPENDITURES SCHEDULE PAGE 2**  
Fiscal Year Ending 2011

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2011 (J)	RE-ESTIMATED 2010 (K)	ACTUAL 2009 (L)
<b>COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>											
Community Beautification	39	1,000							1,000	500	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	1,000	0	0			0		1,000	500	0
<b>GENERAL GOVERNMENT</b>											
Mayor, Council, & City Manager	46	1,800							1,800	1,772	1,172
Clerk, Treasurer, & Finance Adm.	47	3,600							3,600	3,600	3,600
Elections	48								0	0	0
Legal Services & City Attorney	49								0	0	0
City Hall & General Buildings	50	3,000							3,000	2,880	2,380
Tort Liability	51	2,100							2,100	1,724	1,554
Other General Government	52	1,700							1,700	1,520	1,217
TOTAL (lines 46 - 52)	53	12,200	0	0			0		12,200	11,496	9,923
<b>DEBT SERVICE</b>											
Gov Capital Projects	54								0	0	0
TIF Capital Projects	55								0	0	0
TIF Capital Projects	56								0	0	0
<b>TOTAL CAPITAL PROJECTS</b>	57	0	0	0			0		0	0	0
<b>TOTAL Government Activities Expenditures</b> <i>(lines 11+22+30+38+45+53+54+57)</i>	58	41,550	0	0	0	0	0		41,550	36,590	29,305
<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
<b>TOTAL Business Type Expenditures (lines 59 - 73)</b>	73							0	0	0	0
<b>TOTAL ALL EXPENDITURES (lines 58+74)</b>	74	41,550	0	0	0	0	0	0	41,550	36,590	29,305
Regular Transfers Out	75								0	0	0
Internal TIF Loan / Repayment Transfers Out	76								0	0	0
<b>Total ALL Transfers Out</b>	77	0	0	0	0	0	0	0	0	0	0
<b>Total Expenditures &amp; Fund Transfers Out (lines 75+78)</b>	78	41,550	0	0	0	0	0	0	41,550	36,590	29,305
Continuing Appropriation	79								0	0	
<b>Ending Fund Balance June 30</b>	80	-2,939	2,173	0	0	0	0	0	-766	18,920	29,453

\* 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 2011

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2011 (J)	RE-ESTIMATED 2010 (K)	ACTUAL 2009 (L)
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>											
Taxes Levied on Property	1	11,212	651		0	0			11,863	13,276	13,276
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	11,212	651		0	0			11,863	13,276	13,276
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	345	21		0	0			366	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								0	2,345	2,345
Subtotal - Other City Taxes (lines 6 thru 12)	13	345	21		0	0			366	2,345	2,345
Licenses & Permits	14								0	0	0
Use of Money & Property	15								0	916	756
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		3,035						3,035	3,035	3,035
Other State Grants & Reimbursements	18								0	0	0
Local Grants & Reimbursements	19								0	800	1,220
Subtotal - Intergovernmental (lines 16 thru 19)	20	0	3,035	0	0	0		0	3,035	3,835	4,255
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	6,100							6,100	5,185	5,585
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	6,100	0		0	0	0	0	6,100	5,185	5,585
Special Assessments	35								0	0	0
Miscellaneous	36	500							500	500	431
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	18,157	3,707	0	0	0	0	0	21,864	26,057	26,648
Beginning Fund Balance July 1	44	20,454	-1,534	0	0	0	0	0	18,920	29,453	32,110
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	38,611	2,173	0	0	0	0	0	40,784	55,510	58,758

CITY OF

Rodney

ADOPTED BUDGET SUMMARY

YEAR ENDED JUNE 30, 2011

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2011 (J)	RE-ESTIMATED 2010 (K)	ACTUAL 2009 (L)
<b>Revenues &amp; Other Financing Sources</b>											
Taxes Levied on Property	1	11,212	651		0	0			11,863	13,276	13,276
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	11,212	651		0	0			11,863	13,276	13,276
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	345	21		0	0			366	2,345	2,345
Licenses & Permits	7	0	0					0	0	0	0
Use of Money and Property	8	0	0	0	0	0	0	0	0	916	756
Intergovernmental	9	0	3,035	0	0	0		0	3,035	3,835	4,255
Charges for Fees & Service	10	6,100	0		0	0	0	0	6,100	5,185	5,585
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	500	0		0	0	0	0	500	500	431
Sub-Total Revenues	13	18,157	3,707	0	0	0	0	0	21,864	26,057	26,648
<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	0
Total Revenues and Other Sources	17	18,157	3,707	0	0	0	0	0	21,864	26,057	26,648
<b>Expenditures &amp; Other Financing Uses</b>											
Public Safety	18	3,000	0	0			0		3,000	2,200	1,910
Public Works	19	22,000	0	0			0		22,000	19,679	15,852
Health and Social Services	20	350	0	0			0		350	300	240
Culture and Recreation	21	3,000	0	0			0		3,000	2,415	1,380
Community and Economic Development	22	1,000	0	0			0		1,000	500	0
General Government	23	12,200	0	0			0		12,200	11,496	9,923
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	41,550	0	0	0	0	0		41,550	36,590	29,305
Business Type Proprietary: Enterprise & ISF	27							0	0	0	0
Total Gov & Bus Type Expenditures	28	41,550	0	0	0	0	0	0	41,550	36,590	29,305
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	41,550	0	0	0	0	0	0	41,550	36,590	29,305
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	 -23,393	 3,707	 0	 0	 0	 0	 0	 -19,686	 -10,533	 -2,657
Continuing Appropriation	33							0	0	0	
Beginning Fund Balance July 1	34	20,454	-1,534	0	0	0	0	0	18,920	29,453	32,110
Ending Fund Balance June 30	35	-2,939	2,173	0	0	0	0	0	-766	18,920	29,453





