

85-821

Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2006 - ENDING JUNE 30, 2007

The City of: Roland County Name: STORY Date Budget Adopted: 03/13/06
(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, 2005 Property Valuations				Last Official Census 1,324	
		With Gas & Electric		Without Gas & Electric			
		Regular	2a	28,912,836	2b		27,304,666
		DEBT SERVICE	3a	30,274,730	3b		28,666,560
Ag Land	4a	268,500					

Code Sec.	Dollar Limit	Purpose	#N/A #N/A	(A) Request with Utility Replacement		(B) Property Taxes Levied	(C) Rate
384.1	#N/A	Regular General levy	###	5	234,194	221,168	43 8.10000
(384)		Non-Voted Other Permissible Levies					
12(8)	0.67500	Contract for use of Bridge		6	0	0	44 0
12(10)	0.95000	Opr & Maint publicly owned Transit		7	0	0	45 0
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center		8	0	0	46 0
12(12)	0.13500	Opr & Maint of City owned Civic Center		9	0	0	47 0
12(13)	0.06750	Planning a Sanitary Disposal Project		10	0	0	48 0
12(14)	0.27000	Aviation Authority (under sec.330A.15)		11	0	0	49 0
12(15)	Amt Nec	Joint city-county building lease		12	0	0	50 0
12(16)	0.06750	Levee Impr. fund in special charter city		13	0	0	51 0
12(18)	Amt Nec	Liability, property & self insurance costs		14	24,865	23,482	52 0.86000
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.		462	0	0	465 0
(384)		Voted Other Permissible Levies					
12(1)	0.13500	Instrumental/Vocal Music Groups		15	0	0	53 0
12(2)	0.81000	Memorial Building		16	0	0	54 0
12(3)	0.13500	Symphony Orchestra		17	0	0	55 0
12(4)	0.27000	Cultural & Scientific Facilities		18	0	0	56 0
12(5)	As Voted	County Bridge		19	0	0	57 0
12(6)	1.35000	Missi or Missouri River Bridge Const.		20	0	0	58 0
12(9)	0.03375	Aid to a Transit Company		21	0	0	59 0
12(17)	0.20500	Maintain Institution received by gift/devise		22	0	0	60 0
12(19)	1.00000	City Emergency Medical District		463	0	0	466 0
12(21)	0.27000	Support Public Library		23	0	0	61 0
28E.22	1.50000	Unified Law Enforcement		24	0	0	62 0
		Total General Fund Regular Levies (5 thru 24)		25	259,059	244,650	
384.1	3.00375	Ag Land		26	807	807	63 3.00375
		Total General Fund Tax Levies (25 + 26)		27	259,866	245,457	Do Not Add
		Special Revenue Levies					
384.8	0.27000	Emergency (if general fund at levy limit)		28	0	0	64 0
384.6	Amt Nec	Police & Fire Retirement		29	0	0	0
	Amt Nec	FICA & IPERS (if general fund at levy limit)		30	0	0	0
	Amt Nec	Other Employee Benefits		31	0	0	0
		Total Employee Benefit Levies (29,30,31)		32	0	0	65 0
		Sub Total Special Revenue Levies (28+32)		33	0	0	
		Valuation					
386	As Req						
		<i>With Gas & Elec</i>	<i>Without Gas & Elec</i>				
		(A)	(B)				
		SSMID 1		34	0	0	66 0
		SSMID 2		35	0	0	67 0
		SSMID 3		36	0	0	68 0
		SSMID 4		35a	0	0	69 0
		SSMID 5		36a	0	0	565 0
		SSMID 6		37	0	0	566 0
		Total SSMID (34 thru 37)		38	0	0	Do Not Add
		Total Special Revenue Levies (33+38)		39	0	0	
384.4	Amt Nec	Debt Service Levy 76.10(6)		40	34,730	32,885	70 1.14716
384.7	0.67500	Capital Projects (Capital Improv. Reserve)		41	0	0	71 0
		Total Property Taxes (27+39+40+41)		42	294,596	278,342	72 10.10716

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.

(County Auditor)

Fund Balance Worksheet for City of **Roland**

(1)		General	Spec Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Tot
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
*Annual Report FY 2005									
Beginning Fund Balance July 1, 2005 (pg 5, line 134) *	1	172,439	25,487	-2,197	7,937	0	203,666	288,544	492,210
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	601,059	265,227	73,485	0	0	939,771	259,564	1,199,335
Actual Expenditures Except End Bal (pg 12, line 259) *	3	480,715	236,798	73,665	1,000	0	792,178	247,561	1,039,739
Ending Fund Balance June 30, 2006 (pg 12, line 261) *	4	292,783	53,916	-2,377	6,937	0	351,259	300,547	651,806
(2)		General	Spec Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Enterprise	Grand Total
** Re-Estimated FY 2006									
Beginning Fund Balance	5	292,783	53,916	-2,377	6,937	0	351,259	300,547	651,806
Re-Est Revenues	6	555,359	234,984	70,636	104,295	0	965,274	268,834	1,234,108
Re-Est Expenditures	7	671,101	341,290	70,636	85,863	0	1,168,890	295,768	1,464,658
Continuing Appropriation	8				0		0	0	0
Ending Fund Balance	9	177,041	-52,390	-2,377	25,369	0	147,643	273,613	421,256
(3)									
** Budget FY 2007									
Beginning Fund Balance	10	177,041	-52,390	-2,377	25,369	0	147,643	273,613	421,256
Revenues	11	543,646	218,153	47,530	0	0	809,329	266,114	1,075,443
Expenditures	12	553,899	162,339	47,530	0	0	763,768	266,030	1,029,798
Continuing Appropriation	13				0		0	0	0
Ending Fund Balance	14	166,788	3,424	-2,377	25,369	0	193,204	273,697	466,901

* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2005

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

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2007

Fiscal Years

	GENERAL (A)	SPECIAL REVENUES (B)	DEBT SERVICE (C)	CAPITAL PROJECTS (D)	PERMANENT (E)	PROPRIETARY (F)	BUDGET 2007 (G)	RE-ESTIMATED 2006 (H)	ACTUAL 2005 (I)	
GOVERNMENT ACTIVITIES										
Public Safety										
Police Department/Crime Prevention	1	56,270					325	56,270	54,284	52,960
Jail	2						327	0	0	0
Emergency Management	3						328	0	0	0
Flood Control	4						329	0	0	0
Fire Department	5	32,900					330	32,900	36,200	76,155
Ambulance	6	21,325					331	21,325	22,825	13,885
Building Inspections	7						332	0	0	0
Miscellaneous Protective Services	8						333	0	0	0
Animal Control	9	350					349	350	350	1,110
Other Public Safety	10						334	0	0	0
TOTAL (lines 1 - 10)	11	110,845	0		0			110,845	113,659	144,110
Public Works										
Roads, Bridges, & Sidewalks	12	100,000	110,568				353	210,568	215,613	121,665
Parking - Meter and Off-Street	13						356	0	0	0
Street Lighting	14	19,000					324	19,000	20,000	18,585
Traffic Control and Safety	15						326	0	0	0
Snow Removal	16						354	0	0	0
Highway Engineering	17						355	0	0	0
Street Cleaning	18						359	0	0	0
Airport (if not Enterprise)	19						365	0	0	0
Garbage (if not Enterprise)	20	84,402					358	84,402	87,902	84,857
Other Public Works	21						350	0	0	0
TOTAL (lines 12 - 21)	22	203,402	110,568		0			313,970	323,515	225,107
Health and Social Services										
Welfare Assistance	23						337	0	0	0
City Hospital	24						338	0	0	0
Payments to Private Hospitals	25						339	0	0	0
Health Regulation and Inspection	26						340	0	0	0
Water, Air, and Mosquito Control	27	1,600					341	1,600	1,700	1,495
Community Mental Health	28						342	0	0	0
Other Health and Social Services	29	2,350					343	2,350	2,350	1,662
TOTAL (lines 23 - 29)	30	3,950	0		0			3,950	4,050	3,157

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2007

Fiscal Years

	GENERAL (A)	SPECIAL REVENUES (B)	DEBT SERVICE (C)	CAPITAL PROJECTS (D)	PERMANENT (E)	PROPRIETARY (F)	BUDGET 2007 (G)	RE-ESTIMATED 2006 (H)	ACTUAL 2005 (I)	
Culture and Recreation										
Library Services	31	77,000					344	77,000	74,578	67,304
Museum, Band and Theater	32	800					345	800	800	556
Parks	33	21,094					346	21,094	21,019	24,721
Recreation	34						587	0	0	0
Cemetery	35	640					366	640	690	611
Community Center, Zoo, & Marina	36						347	0	0	0
Other Culture and Recreation	37	64,246					348	64,246	66,672	54,759
TOTAL (lines 31 - 37)	38	163,780	0					163,780	163,759	147,951
Community and Economic Development										
Community Beautification	39						367	0	0	0
Economic Development	40		15,000				368	15,000	36,382	91,118
Housing and Urban Renewal	41		0				369	0	148,506	0
Planning & Zoning	42						379	0	0	0
Other Com & Econ Development	43						370	0	0	0
TOTAL (lines 39 - 43)	44	0	15,000					15,000	184,888	91,118
General Government										
Mayor, Council, & City Manager	45	3,876					375	3,876	3,991	3,452
Clerk, Treasurer, & Finance Adm.	46	26,736					376	26,736	25,662	23,212
Elections	47	1,000					377	1,000	1,000	0
Legal Services & City Attorney	48	3,000					378	3,000	3,000	1,823
City Hall & General Buildings	49	27,310					380	27,310	27,760	18,635
Tort Liability	50	10,000					382	10,000	10,000	7,504
Other General Government	51						381	0	0	0
TOTAL (lines 45 - 51)	52	71,922	0					71,922	71,413	54,626
Debt Service	53			47,530				47,530	70,636	73,665
Capital Projects	54							0	85,863	1,000
TOTAL Government Activities Expenditures <i>(lines 11+22+30+38+44+52+53+54)</i>	55	553,899	125,568	47,530	0	0		726,997	1,017,783	740,734
BUSINESS TYPE ACTIVITIES										
Proprietary: Enterprise & Budgeted ISF										
Water Utility	56					149,810	360	149,810	140,510	87,248
Sewer Utility	57					103,420	357	103,420	111,204	67,755
Electric Utility	58						361	0	0	0
Gas Utility	59						362	0	0	0
Airport	60						365	0	0	0
Landfill/Garbage	61						383	0	0	0
Transit	62						364	0	0	0
Cable TV, Internet & Telephone	63						443	0	0	0
Housing Authority	64						444	0	0	0
Storm Water Utility	65						445	0	0	0
Other Business Type (city hosp., ISF, parking, etc.)	66						446	0	0	0
Enterprise DEBT SERVICE	67						447	0	0	0
Enterprise CAPITAL PROJECTS	68						448	0	0	0
TOTAL Business Type Expenditures (lines 56 - 68)	69					253,230		253,230	251,714	155,003
TOTAL GOV & BUS TYPE EXP. (lines 55+69)	70	553,899	125,568	47,530	0	0	253,230	980,227	1,269,497	895,737
Transfers Out	71		36,771					49,571	195,161	144,002
Total Expenditures & Other Financing Uses (lines 71 +72)	72	553,899	162,339	47,530	0	0	266,030	1,029,798	1,464,658	1,039,739
Continuing Appropriation	73				0			0	0	0
Ending Fund Balance June 30	74	166,788	3,424	-2,327	25,369	0	273,697	466,901	421,256	651,806

* 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.

CITY OF Roland

REVENUES DETAIL
Fiscal Year Ending 2007

Fiscal Years

	GENERAL (A)	SPECIAL REVENUES (B)	DEBT SERVICE (C)	CAPITAL PROJECTS (D)	PERMANENT (E)	PROPRIETARY (F)	BUDGET 2007 (G)	RE-ESTIMATED 2006 (H)	ACTUAL 2005 (I)
REVENUES & OTHER FINANCING SOURCES									
Taxes Levied on Property 1	245,457	0	32,885	0			278,342	272,269	271,951
Less: Uncollected Property Taxes - Levy Year 2							0	0	0
Net Current Property Taxes (line 1 minus line 2) 3	245,457	0	32,885	0			278,342	272,269	271,951
Delinquent Property Taxes 4							0	0	0
TIF Revenues 5		36,771					36,771	38,000	30,717
Other City Taxes:									
Utility Tax Replacement Excise Taxes 6	14,409	0	1,845	0			472 16,254	15,063	15,234
Parimutuel wager tax 7							473 0	0	0
Gaming wager tax 8							474 0	0	0
Mobile Home Taxes 9							393 0	0	0
Hotel/Motel Taxes 10							394 0	0	0
Other Local Option Taxes 11	127,200						395 127,200	132,300	129,118
Subtotal - Other City Taxes (lines 6 thru 11) 12	141,609	0	1,845	0			143,454	147,363	144,352
Licenses & Permits 13	1,790						1,790	1,840	1,526
Use of Money & Property 14	14,240	1,260				4,284	19,784	20,668	19,837
Intergovernmental:									
Federal Grants & Reimbursements 15							399 0	900	34,890
State Shared Revenues 16		110,568					400 110,568	113,213	112,393
Other State Grants & Reimbursements 17	2,500						401 2,500	3,991	3,200
Local Grants & Reimbursements 18	22,565						402 22,565	26,380	23,237
Subtotal - Intergovernmental (lines 15 thru 18) 19	25,065	110,568	0	0		0	135,633	144,484	173,720
Charges for Fees & Service:									
Water Utility 20						161,410	404 161,410	163,730	158,758
Sewer Utility 21						100,020	405 100,020	98,736	97,131
Electric Utility 22							406 0	0	0
Gas Utility 23							407 0	0	0
Parking 24							408 0	0	0
Airport 25							409 0	0	0
Landfill/Garbage 26	91,650						410 91,650	90,740	94,344
Hospital 27							411 0	0	0
Transit 28							412 0	0	0
Cable TV, Internet & Telephone 29							429 0	0	0
Housing Authority 30							430 0	0	0
Storm Water Utility 31							431 0	0	0
Other Fees & Charges for Service 32	18,000						413 18,000	18,000	17,127
Subtotal - Charges for Service (lines 20 thru 32) 33	109,650	0	0	0	0	261,430	371,080	371,206	367,360
Special Assessments 34	485					400	885	1,221	1,048
Miscellaneous 35	5,350	32,783					38,133	41,896	44,822
Other Financing Sources:									
Operating Transfers In 36		36,771	12,800				49,571	195,161	144,002
Proceeds of Debt 37							0	0	0
Proceeds of Capital Asset Sales 38							0	0	0
Subtotal-Other Financing Sources (lines 36 thru 38) 39	0	36,771	12,800	0	0	0	49,571	195,161	144,002
Total Revenues except for beginning fund balance (lines 3, 4, 5, 12, 13, 14, 19, 33, 34, 35, & 39) 40	543,646	218,153	47,530	0	0	266,114	1,075,443	1,234,108	1,199,335
Beginning Fund Balance July 1 41	177,041	-52,390	-2,377	25,369	0	273,613	421,256	651,806	492,210
TOTAL REVENUES & BEGIN BALANCE (lines 40+41) 42	720,687	165,763	45,153	25,369	0	539,727	1,496,699	1,885,914	1,691,545

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

City Name: Roland

Fiscal Year
2007

	Project Name (A)	Amount of Issue (B)	Date certified To County Auditor (C)	Principal Due FY 2007 (D)	Interest Due FY 2007 +(E)	Bond Registration Due FY 2007 +(F)	Total Obligation Due FY 2007 =(G)	Amount Paid by Other Funds & Debt Service Fund Balance -(H)	Amount Paid by Current Year Utility Replacment and Debt Service Taxes =(I)
(1)	1997 Storm Sewer Project	160,000	May-98	20,000	1,930	0	21,930	0	21,930
(2)	2000 Water Improvement Projects	180,000	November-01	20,000	5,600	0	25,600	12,800	12,800
(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
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(24)							0		0
(25)							0		0
(26)							0		0
(27)							0		0
(28)							0		0
(29)							0		0
(30)							0		0
	TOTALS			40,000	7,530	0	47,530	12,800	34,730

LONG TERM DEBT SCHEDULE
GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS
PAGE 2

Fiscal Year
2007

City Name: Roland

USE THIS PAGE ONLY AFTER FILLING LINES 1 THRU 30 ABOVE.

Project Name (A)	Amount of Issue (B)	Date certified To County Auditor (C)	Principal Due FY 2007 (D)	Interest Due FY 2007 +(E)	Bond Registration Due FY 2007 +(F)	Total Obligation Due FY 2007 =(G)	Amount Paid by Other Funds & Debt Service Fund Balance -(H)	Amount Paid by Current Year Utility Replacement and Debt Service Taxes =(I)
(31)						0		0
(32)						0		0
(33)						0		0
(34)						0		0
(35)						0		0
(36)						0		0
(37)						0		0
(38)						0		0
(39)						0		0
(40)						0		0
(41)						0		0
(42)						0		0
(43)						0		0
(44)						0		0
(45)						0		0
(46)						0		0
(47)						0		0
(48)						0		0
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(51)						0		0
(52)						0		0
(53)						0		0
(54)						0		0
(55)						0		0
(56)						0		0
(57)						0		0
(58)						0		0
(59)						0		0
(60)						0		0
			0	0	0	0	0	34,730

