

# 85-821

## Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2007 - ENDING JUNE 30, 2008

The City of: Roland County Name: STORY Date Budget Adopted: 03/12/07  
(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			
		<b>January 1, 2006 Property Valuations</b>				Last Official Census <b>1,324</b>	
		With Gas & Electric		Without Gas & Electric			
		Regular	2a	28,775,540	2b		27,224,930
		<b>DEBT SERVICE</b>	3a	30,384,234	3b		28,833,624
Ag Land	4a	268,500					

Code		Dollar	Purpose	#/N/A	(A)	(B)	(C)		
Sec.	Limit			#/N/A	Request with Utility Replacement	Property Taxes Levied	Rate		
384.1	#N/A		Regular General levy	###	5	233,082	220,522	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	24,747	23,413	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
<b>Total General Fund Regular Levies (5 thru 24)</b>					25	<b>257,829</b>	<b>243,935</b>		
384.1	3.00375		Ag Land		26	807	807	63	3.00375
<b>Total General Fund Tax Levies (25 + 26)</b>					27	<b>258,636</b>	<b>244,742</b>		<b>Do Not Add</b>
		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
<b>Total Employee Benefit Levies (29,30,31)</b>					32	<b>0</b>	<b>0</b>	65	<b>0</b>
<b>Sub Total Special Revenue Levies (28+32)</b>					33	<b>0</b>	<b>0</b>		
		Valuation							
386	As Req								
			With Gas & Elec						
			Without Gas & Elec						
SSMID 1	(A)	(B)			34		0	66	0
SSMID 2	(A)	(B)			35		0	67	0
SSMID 3	(A)	(B)			36		0	68	0
SSMID 4	(A)	(B)			35a		0	69	0
SSMID 5	(A)	(B)			36a		0	565	0
SSMID 6	(A)	(B)			37		0	566	0
<b>Total SSMID (34 thru 37)</b>					38	<b>0</b>	<b>0</b>		<b>Do Not Add</b>
<b>Total Special Revenue Levies (33+38)</b>					39	<b>0</b>	<b>0</b>		
384.4	Amt Nec		Debt Service Levy	76.10(6)	40	33,340	31,639	70	1.09728
384.7	0.67500		Capital Projects (Capital Improv. Reserve)		41	0	0	71	0
<b>Total Property Taxes (27+39+40+41)</b>					42	<b>291,976</b>	<b>276,381</b>	72	<b>10.05728</b>

**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)
<b>*Annual Report FY 2006</b>									
Beginning Fund Balance July 1, 2005 (pg 5, line 134) *	1	292,783	53,916	-2,377	6,937	0	351,259	300,547	651,806
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	683,182	434,746	70,502	104,295	0	1,292,725	270,819	1,563,544
Actual Expenditures Except End Bal (pg 12, line 259) *	3	698,965	430,338	70,635	86,537	0	1,286,475	259,208	1,545,683
Ending Fund Balance June 30, 2006 (pg 12, line 261) *	4	277,000	58,324	-2,510	24,695	0	357,509	312,158	669,667
(2)		General	Spec Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Enterprise	Grand Total
<b>** Re-Estimated FY 2007</b>									
Beginning Fund Balance	5	277,000	58,324	-2,510	24,695	0	357,509	312,158	669,667
Re-Est Revenues	6	552,000	221,272	47,530	0	0	820,802	270,230	1,091,032
Re-Est Expenditures	7	639,178	163,949	47,530	15,500	0	866,157	272,636	1,138,793
Continuing Appropriation	8				0		0	0	0
Ending Fund Balance	9	189,822	115,647	-2,510	9,195	0	312,154	309,752	621,906
(3)									
<b>** Budget FY 2008</b>									
Beginning Fund Balance	10	189,822	115,647	-2,510	9,195	0	312,154	309,752	621,906
Revenues	11	548,409	227,433	45,710	0	0	821,552	271,538	1,093,090
Expenditures	12	557,084	168,471	45,710	3,000	0	774,265	272,430	1,046,695
Continuing Appropriation	13				0		0	0	0
Ending Fund Balance	14	181,147	174,609	-2,510	6,195	0	359,441	308,860	668,301

\* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2006

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

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2008

Fiscal Years

	GENERAL (A)	SPECIAL REVENUES (B)	DEBT SERVICE (C)	CAPITAL PROJECTS (D)	PERMANENT (E)	PROPRIETARY (F)	BUDGET 2008 (G)	RE-ESTIMATED 2007 (H)	ACTUAL 2006 (I)	
<b>GOVERNMENT ACTIVITIES</b>										
<b>Public Safety</b>										
Police Department/Crime Prevention	1	56,932					325	56,932	56,270	54,284
Jail	2						327	0	0	0
Emergency Management	3						328	0	0	0
Flood Control	4						329	0	0	0
Fire Department	5	32,950					330	32,950	66,900	18,966
Ambulance	6	21,075					331	21,075	23,375	18,454
Building Inspections	7						332	0	0	0
Miscellaneous Protective Services	8						333	0	0	0
Animal Control	9	550					349	550	350	618
Other Public Safety	10						334	0	0	0
TOTAL (lines 1 - 10)	11	111,507	0		0			111,507	146,895	92,322
<b>Public Works</b>										
Roads, Bridges, & Sidewalks	12	90,000	110,568				353	200,568	238,518	165,384
Parking - Meter and Off-Street	13						356	0	0	0
Street Lighting	14	21,000					324	21,000	19,000	19,622
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	85,902					358	85,902	86,902	85,942
Other Public Works	21						350	0	0	0
TOTAL (lines 12 - 21)	22	196,902	110,568		0			307,470	344,420	270,948
<b>Health and Social Services</b>										
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	5,850					341	5,850	1,600	1,407
Community Mental Health	28						342	0	0	0
Other Health and Social Services	29	2,000					343	2,000	2,220	2,300
TOTAL (lines 23 - 29)	30	7,850	0		0			7,850	3,820	3,707

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2008

Fiscal Years

	GENERAL (A)	SPECIAL REVENUES (B)	DEBT SERVICE (C)	CAPITAL PROJECTS (D)	PERMANENT (E)	PROPRIETARY (F)	BUDGET 2008 (G)	RE-ESTIMATED 2007 (H)	ACTUAL 2006 (I)
<b>Culture and Recreation</b>									
Library Services 31	78,390	0					344 78,390	83,560	71,540
Museum, Band and Theater 32	800						345 800	800	592
Parks 33	21,498						346 21,498	29,894	15,867
Recreation 34							587 0	0	0
Cemetery 35	640						366 640	640	616
Community Center, Zoo, & Marina 36							347 0	0	0
Other Culture and Recreation 37	64,145						348 64,145	64,346	52,423
TOTAL (lines 31 - 37) 38	165,473	0			0		165,473	179,240	141,038
<b>Community and Economic Development</b>									
Community Beautification 39							367 0	0	0
Economic Development 40		16,024					368 16,024	15,000	245,723
Housing and Urban Renewal 41							369 0	0	0
Planning & Zoning 42							379 0	0	0
Other Com & Econ Development 43							370 0	0	0
TOTAL (lines 39 - 43) 44	0	16,024			0		16,024	15,000	245,723
<b>General Government</b>									
Mayor, Council, & City Manager 45	3,876						375 3,876	3,876	3,452
Clerk, Treasurer, & Finance Adm. 46	28,726						376 28,726	26,736	25,934
Elections 47	1,000						377 1,000	1,000	950
Legal Services & City Attorney 48	3,000						378 3,000	3,000	2,611
City Hall & General Buildings 49	28,750						380 28,750	28,510	26,783
Tort Liability 50	10,000						382 10,000	10,000	8,580
Other General Government 51							381 0	0	0
TOTAL (lines 45 - 51) 52	75,352	0			0		75,352	73,122	68,310
<b>Debt Service</b> 53			45,710					45,710	47,530
<b>Capital Projects</b> 54				3,000				3,000	15,500
<b>TOTAL Government Activities Expenditures</b> (lines 11+22+30+38+44+52+53+54) 55	557,084	126,592	45,710	3,000	0		732,386		
<b>BUSINESS TYPE ACTIVITIES</b>									
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>									
Water Utility 56						154,395	360 154,395	155,597	136,584
Sewer Utility 57						105,665	357 105,665	104,239	78,570
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
<b>TOTAL Business Type Expenditures (lines 56 - 68) 69</b>						260,060	260,060	259,836	215,154
<b>TOTAL GOV &amp; BUS TYPE EXP. (lines 55+69) 70</b>	557,084	126,592	45,710	3,000	0	260,060	992,446	259,836	215,154
Transfers Out 71		41,879					12,370	54,249	351,309
<b>Total Expenditures &amp; Other Financing Uses (lines 71 +72) 72</b>	557,084	168,471	45,710	3,000	0	272,430	1,046,695	1,138,793	1,545,683
Continuing Appropriation 73				0		0	0	0	0
<b>Ending Fund Balance June 30 74</b>	181,147	174,609	-2,540	6,195	0	308,860	668,301	621,906	669,667

\* 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 2008

Fiscal Years

	GENERAL (A)	SPECIAL REVENUES (B)	DEBT SERVICE (C)	CAPITAL PROJECTS (D)	PERMANENT (E)	PROPRIETARY (F)	BUDGET 2008 (G)	RE-ESTIMATED 2007 (H)	ACTUAL 2006 (I)
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>									
Taxes Levied on Property	1	244,742	0	31,639	0		276,381	284,650	272,460
Less: Uncollected Property Taxes - Levy Year	2						0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	244,742	0	31,639	0		276,381	284,650	272,460
Delinquent Property Taxes	4						0	0	0
TIF Revenues	5		46,653				46,653	36,771	35,641
Other City Taxes:									
Utility Tax Replacement Excise Taxes	6	13,894	0	1,701	0		472 15,595	15,845	14,627
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	131,200					395 131,200	127,600	131,094
Subtotal - Other City Taxes (lines 6 thru 11)	12	145,094	0	1,701	0		146,795	143,445	145,721
Licenses & Permits	13	1,290						1,290	1,790
Use of Money & Property	14	12,500	1,500			8,448	22,448	23,610	22,318
Intergovernmental:									
Federal Grants & Reimbursements	15	0					399 0	0	34,960
State Shared Revenues	16		110,568				400 110,568	110,568	112,755
Other State Grants & Reimbursements	17	2,500					401 2,500	2,500	4,892
Local Grants & Reimbursements	18	22,565					402 22,565	22,565	26,998
Subtotal - Intergovernmental (lines 15 thru 18)	19	25,065	110,568	0	0	0	135,633	135,633	179,605
Charges for Fees & Service:									
Water Utility	20					161,985	404 161,985	161,310	164,249
Sewer Utility	21					100,705	405 100,705	100,020	96,816
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	96,300					410 96,300	91,650	96,130
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	19,001
Subtotal - Charges for Service (lines 20 thru 32)	33	114,300	0	0	0	262,690	376,990	370,980	376,196
Special Assessments	34	368				400	768	985	1,333
Miscellaneous	35	5,050	26,833				31,883	39,738	177,194
Other Financing Sources:									
Operating Transfers In	36		41,879	12,370			54,249	53,430	351,309
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	41,879	12,370	0	0	54,249	53,430	351,309
<b>Total Revenues except for beginning fund balance (lines 3, 4, 5, 12, 13, 14, 19, 33, 34, 35, &amp; 39)</b>	40	548,409	227,433	45,710	0	271,538	1,093,090	1,091,032	1,563,544
Beginning Fund Balance July 1	41	189,822	115,647	-2,510	9,195	309,752	621,906	669,667	651,806
<b>TOTAL REVENUES &amp; BEGIN BALANCE (lines 40+41)</b>	42	738,231	343,080	43,200	9,195	581,290	1,714,996	1,760,699	2,215,350



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

City Name: Roland

Fiscal Year  
2008

	Project Name (A)	Amount of Issue (B)	Date certified To County Auditor (C)	Principal Due FY 2008 (D)	Interest Due FY 2008 +(E)	Bond Registration Due FY 2008 +(F)	Total Obligation Due FY 2008 =(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	05/13/1998	20,000	970	0	20,970		20,970
(2)	2000 Water Improvement Projects	180,000	11/14/2001	20,000	4,740	0	24,740	12,370	12,370
(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
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(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>			40,000	5,710	0	45,710	12,370	33,340

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

Fiscal Year  
 2008

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 2008 (D)	Interest Due FY 2008 +(E)	Bond Registration Due FY 2008 +(F)	Total Obligation Due FY 2008 =(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
(49)							0		0
(50)							0		0
(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	33,340

## NOTICE OF PUBLIC HEARING BUDGET ESTIMATE

City of                     **Roland**                    , Iowa

The City Council will conduct a public hearing on the proposed Budget at                     City Hall, 202 E Ash Street                    

on           03/12/07           at           7:00 p.m.            
(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 . . . . . \$           10.05728          

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.

515 388-4861  
 phone number

Deneen Frost, CMC  
 City Clerk/Finance Officer's NAME

		Budget FY 2008	Re-estimated FY 2007	Actual FY 2006
		(a)	(b)	(c)
<b>Revenues &amp; Other Financing Sources</b>				
Taxes Levied on Property	1	276,381	284,650	272,460
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
<b>Net Current Property Taxes</b>	<b>3</b>	<b>276,381</b>	<b>284,650</b>	<b>272,460</b>
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	46,653	36,771	35,641
Other City Taxes	6	146,795	143,445	145,721
Licenses & Permits	7	1,290	1,790	1,767
Use of Money and Property	8	22,448	23,610	22,318
Intergovernmental	9	135,633	135,633	179,605
Charges for Fees & Service	10	376,990	370,980	376,196
Special Assessments	11	768	985	1,333
Miscellaneous	12	31,883	39,738	177,194
Other Financing Sources	13	54,249	53,430	351,309
<b>Total Revenues and Other Sources</b>	<b>14</b>	<b>1,093,090</b>	<b>1,091,032</b>	<b>1,563,544</b>
<b>Expenditures &amp; Other Financing Uses</b>				
Public Safety	15	111,507	146,895	92,322
Public Works	16	307,470	344,420	270,948
Health and Social Services	17	7,850	3,820	3,707
Culture and Recreation	18	165,473	179,240	141,038
Community and Economic Development	19	16,024	15,000	245,723
General Government	20	75,352	73,122	68,310
Debt Service	21	45,710	47,530	70,635
Capital Projects	22	3,000	15,500	86,537
<b>Total Government Activities Expenditures</b>	<b>23</b>	<b>732,386</b>	<b>825,527</b>	<b>0</b>
Business Type / Enterprises	24	260,060	259,836	215,154
<b>Total ALL Expenditures</b>	<b>25</b>	<b>992,446</b>	<b>1,085,363</b>	<b>215,154</b>
Transfers Out	26	54,249	53,430	351,309
<b>Total ALL Expenditures/Transfers Out</b>	<b>27</b>	<b>1,046,695</b>	<b>313,266</b>	<b>566,463</b>
<b>Excess Revenues &amp; Other Sources Over (Under) Expenditures/Transfers Out</b>	<b>28</b>	<b>46,395</b>	<b>777,766</b>	<b>997,081</b>
<b>Continuing Appropriation</b>	<b>29</b>	<b>0</b>	<b>0</b>	
Beginning Fund Balance July 1	30	621,906	669,667	651,806
<b>Ending Fund Balance June 30</b>	<b>31</b>	<b>668,301</b>	<b>1,447,433</b>	<b>1,648,887</b>