

# 46-434

## Adoption of Budget and Certification of City Taxes

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

The City of: Rutland County Name: HUMBOLDT Date Budget Adopted: 02/13/06  
(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			
		<b>January 1, 2005 Property Valuations</b>				Last Official Census	
		With Gas & Electric		Without Gas & Electric			
		Regular	2a	2,002,960	2b		1,924,634
		<b>DEBT SERVICE</b>	3a		3b		
	Ag Land	4a	306,725				

				(A)		(B)		(C)		
Code	Dollar	Purpose	#N/A	Request with	Property Taxes	Levied	Rate			
Sec.	Limit		#N/A	Utility Replacement						
384.1	#N/A	Regular General levy	###	5	16,224	15,590	43	8.10000		
<b>Non-Voted Other Permissible Levies</b>										
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	2,000	1,922	46	0.99852		
12(12)	0.13500	Opr & Maint of City owned Civic Center		9	270	260	47	0.13500		
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	4,000	3,844	52	1.99704		
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.		462	0	0	465	0		
<b>Voted Other Permissible Levies</b>										
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	500	480	61	0.24963		
28E.22	1.50000	Unified Law Enforcement		24	0	0	62	0		
<b>Total General Fund Regular Levies (5 thru 24)</b>				25	22,994	22,096				
384.1	3.00375	Ag Land		26	921	921	63	3.00375		
<b>Total General Fund Tax Levies (25 + 26)</b>				27	23,915	23,017			Do Not Add	
<b>Special Revenue Levies</b>										
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	2,400	2,306		1.19823		
	Amt Nec	Other Employee Benefits		31	0	0		0		
<b>Total Employee Benefit Levies (29,30,31)</b>				32	2,400	2,306	65	1.19823		
<b>Sub Total Special Revenue Levies (28+32)</b>				33	2,400	2,306				
<b>Valuation</b>										
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	0	0			Do Not Add	
<b>Total Special Revenue Levies (33+38)</b>				39	2,400	2,306				
384.4	Amt Nec	Debt Service Levy	76.10(6)	40	0	0	70	0		
384.7	0.67500	Capital Projects (Capital Improv. Reserve)		41		0	71	0		
<b>Total Property Taxes (27+39+40+41)</b>				42	26,315	25,323	72	12.67842		

**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 Rutland

(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 2005</b>									
Beginning Fund Balance July 1, 2005 (pg 5, line 134) *	1	75,719	10,503				86,222	0	86,222
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	30,476	22,727				53,203	32,783	85,986
Actual Expenditures Except End Bal (pg 12, line 259) *	3	60,828	6,944				67,772	57,209	124,981
Ending Fund Balance June 30, 2006 (pg 12, line 261) *	4	45,367	26,286	0	0	0	71,653	-24,426	47,227
(2)		General	Spec Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Enterprise	Grand Total
<b>** Re-Estimated FY 2006</b>									
Beginning Fund Balance	5	45,367	26,286	0	0	0	71,653	-24,426	47,227
Re-Est Revenues	6	77,254	8,600	0	0	0	85,854	0	85,854
Re-Est Expenditures	7	46,900	8,400	0	0	0	55,300	8,500	63,800
Continuing Appropriation	8				0		0	0	0
Ending Fund Balance	9	75,721	26,486	0	0	0	102,207	-32,926	69,281
(3)									
<b>** Budget FY 2007</b>									
Beginning Fund Balance	10	75,721	26,486	0	0	0	102,207	-32,926	69,281
Revenues	11	33,390	24,478	0	0	0	57,868	33,000	90,868
Expenditures	12	44,160	8,705	0	0	0	52,865	33,000	85,865
Continuing Appropriation	13				0		0	0	0
Ending Fund Balance	14	64,951	42,259	0	0	0	107,210	-32,926	74,284

\* 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)
<b>GOVERNMENT ACTIVITIES</b>									
<b>Public Safety</b>									
Police Department/Crime Prevention	1						325	0	0
Jail	2						327	0	0
Emergency Management	3						328	0	0
Flood Control	4						329	0	0
Fire Department	5	2,400					330	2,400	2,387
Ambulance	6						331	0	0
Building Inspections	7						332	0	0
Miscellaneous Protective Services	8						333	0	0
Animal Control	9						349	0	300
Other Public Safety	10						334	0	0
TOTAL (lines 1 - 10)	11	2,400	0		0		2,400	2,600	2,387
<b>Public Works</b>									
Roads, Bridges, & Sidewalks	12	1,000	5,000				353	6,000	6,000
Parking - Meter and Off-Street	13						356	0	0
Street Lighting	14		3,000				324	3,000	2,930
Traffic Control and Safety	15						326	0	0
Snow Removal	16	1,000					354	1,000	1,000
Highway Engineering	17						355	0	0
Street Cleaning	18						359	0	0
Airport (if not Enterprise)	19						365	0	0
Garbage (if not Enterprise)	20	4,300					358	4,300	4,822
Other Public Works	21						350	0	0
TOTAL (lines 12 - 21)	22	6,300	8,000		0		14,300	15,200	14,666
<b>Health and Social Services</b>									
Welfare Assistance	23						337	0	0
City Hospital	24						338	0	0
Payments to Private Hospitals	25						339	0	0
Health Regulation and Inspection	26						340	0	0
Water, Air, and Mosquito Control	27	1,400					341	1,400	1,200
Community Mental Health	28						342	0	200
Other Health and Social Services	29						343	0	0
TOTAL (lines 23 - 29)	30	1,400	0		0		1,400	1,500	1,200

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)
<b>Culture and Recreation</b>									
Library Services 31	400						344 400	500	0
Museum, Band and Theater 32							345 0	0	0
Parks 33	5,000						346 5,000	5,000	12,607
Recreation 34	2,500						587 2,500	5,000	0
Cemetery 35							366 0	0	0
Community Center, Zoo, & Marina 36	3,000						347 3,000	3,000	0
Other Culture and Recreation 37							348 0	0	0
TOTAL (lines 31 - 37) 38	10,900	0			0		10,900	13,500	12,607
<b>Community and Economic Development</b>									
Community Beautification 39							367 0	0	0
Economic Development 40							368 0	0	0
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	0			0		0	0	0
<b>General Government</b>									
Mayor, Council, & City Manager 45	1,600	125					375 1,725	2,000	1,348
Clerk, Treasurer, & Finance Adm. 46	7,560	580					376 8,140	13,400	7,475
Elections 47	0						377 0	600	0
Legal Services & City Attorney 48	500						378 500	500	359
City Hall & General Buildings 49	3,000						380 3,000	3,000	13,438
Tort Liability 50	3,000						382 3,000	3,000	2,869
Other General Government 51	7,500						381 7,500	0	11,423
TOTAL (lines 45 - 51) 52	23,160	705			0		23,865	22,500	36,912
<b>Debt Service</b> 53									
<b>Capital Projects</b> 54									
<b>TOTAL Government Activities Expenditures</b> (lines 11+22+30+38+44+52+53+54) 55	44,160	8,705	0	0	0		52,865	55,300	67,772
<b>BUSINESS TYPE ACTIVITIES</b>									
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>									
Water Utility 56						16,000	360 16,000	6,000	16,568
Sewer Utility 57							357 0	2,500	40,641
Electric Utility 58						17,000	361 17,000	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>						33,000	33,000	8,500	57,209
<b>TOTAL GOV &amp; BUS TYPE EXP. (lines 55+69) 70</b>	44,160	8,705	0	0	0	33,000	85,865	63,800	124,981
Transfers Out 71							0	0	0
<b>Total Expenditures &amp; Other Financing Uses (lines 71 +72) 72</b>	44,160	8,705	0	0	0	33,000	85,865	63,800	124,981
Continuing Appropriation 73							0	0	0
<b>Ending Fund Balance June 30 74</b>	64,951	42,259	20	0	0	-32,926	74,284	69,281	47,227

\* 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 Rutland

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)
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>									
Taxes Levied on Property 1	23,017	2,306	0	0			25,323	25,901	21,139
Less: Uncollected Property Taxes - Levy Year 2							0	0	0
Net Current Property Taxes (line 1 minus line 2) 3	23,017	2,306	0	0			25,323	25,901	21,139
Delinquent Property Taxes 4							0	0	0
TIF Revenues 5							0	0	0
Other City Taxes:									
Utility Tax Replacement Excise Taxes 6	898	94	0	0			472	972	0
Parimutuel wager tax 7							473	0	0
Gaming wager tax 8							474	0	0
Mobile Home Taxes 9							393	0	0
Hotel/Motel Taxes 10							394	0	0
Other Local Option Taxes 11		9,078					395	9,078	8,838
Subtotal - Other City Taxes (lines 6 thru 11) 12	898	9,172	0	0			10,070	9,810	9,859
Licenses & Permits 13	75						75	75	0
Use of Money & Property 14	750						750	800	744
Intergovernmental:									
Federal Grants & Reimbursements 15							399	0	0
State Shared Revenues 16		6,800					400	6,800	6,721
Other State Grants & Reimbursements 17							401	0	6,147
Local Grants & Reimbursements 18		6,200					402	6,200	0
Subtotal - Intergovernmental (lines 15 thru 18) 19	0	13,000	0	0		0	13,000	6,200	12,868
Charges for Fees & Service:									
Water Utility 20						14,000	404	14,000	12,640
Sewer Utility 21						19,000	405	19,000	20,400
Electric Utility 22							406	0	0
Gas Utility 23							407	0	0
Parking 24							408	0	0
Airport 25							409	0	0
Landfill/Garbage 26	8,400						410	8,400	9,628
Hospital 27							411	0	0
Transit 28							412	0	0
Cable TV, Internet & Telephone 29							429	0	0
Housing Authority 30							430	0	0
Storm Water Utility 31							431	0	0
Other Fees & Charges for Service 32							413	0	0
Subtotal - Charges for Service (lines 20 thru 32) 33	8,400	0	0	0	0	33,000	41,400	42,668	41,321
Special Assessments 34								0	400
Miscellaneous 35	250							250	0
Other Financing Sources:									
Operating Transfers In 36								0	0
Proceeds of Debt 37								0	0
Proceeds of Capital Asset Sales 38								0	0
Subtotal-Other Financing Sources (lines 36 thru 38) 39	0	0	0	0	0	0	0	0	0
<b>Total Revenues except for beginning fund balance (lines 3, 4, 5, 12, 13, 14, 19, 33, 34, 35, &amp; 39) 40</b>	<b>33,390</b>	<b>24,478</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>33,000</b>	<b>90,868</b>	<b>85,854</b>	<b>85,986</b>
Beginning Fund Balance July 1 41	75,721	26,486	0	0	0	-32,926	69,281	47,227	86,222
<b>TOTAL REVENUES &amp; BEGIN BALANCE (lines 40+41) 42</b>	<b>109,111</b>	<b>50,964</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>74</b>	<b>160,149</b>	<b>133,081</b>	<b>172,208</b>

CITY OF                      Rutland                      ADOPTED BUDGET SUMMARY

YEAR ENDED JUNE 30, 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)		
<b>Revenues &amp; Other Financing Sources</b>																			
Taxes Levied on Property	77	23,017	106	2,306	134	0	161	0					234	25,323	264	25,901	294	21,139	
Less: Uncollected Property Taxes-Levy Year	78	0	107	0	135	0	162	0					235	0	265	0	295	0	
Net Current Property Taxes	79	23,017	108	2,306	136	0	163	0					236	25,323	266	25,901	296	21,139	
Delinquent Property Taxes	80	0	109	0	137	0	164	0					237	0	267	0	297	0	
TIF Revenues			110	0									238	0	268	0	298	0	
Other City Taxes	81	898	111	9,172	138	0	165	0					239	10,070	269	9,810	299	9,859	
Licenses & Permits	82	75	112	0							212	0	240	75	270	75	300	0	
Use of Money and Property	83	750	113	0	139	0	166	0	194	0	213	0	241	750	271	800	301	744	
Intergovernmental	84	0	114	13,000	140	0	167	0			426	0	242	13,000	272	6,200	302	12,868	
Charges for Fees & Service	85	8,400	115	0	141	0	168	0	195	0	214	33,000	243	41,400	273	42,668	303	41,321	
Special Assessments	86	0	116	0	142	0	169	0			427	0	244	0	274	400	304	0	
Miscellaneous	87	250	117	0	143	0	170	0	196	0	215	0	245	250	275	0	305	55	
Sub-Total Revenues	88	33,390	118	24,478	144	0	171	0	197	0	216	33,000	246	90,868	276	85,854	306	85,986	
<b>Other Financing Sources:</b>																			
Transfers In	89	0	119	0	145	0	172	0	198	0	217	0	247	0	277	0	307	0	
Proceeds of Debt	90	0	459	0	146	0	173	0			218	0	248	0	278	0	308	0	
Proceeds of Capitol Asset Sales	91	0		0	147	0	174	0	199	0	219	0	249	0	279	0	309	0	
<b>Total Revenues and Other Sources</b>	92	33,390	120	24,478	148	0	175	0	200	0	220	33,000	250	90,868	280	85,854	310	85,986	
<b>Expenditures &amp; Other Financing Uses</b>																			
Public Safety	600	2,400	609	0							623	0	335	2,400	632	2,600	642	2,387	
Public Works	601	6,300	610	8,000							624	0	336	14,300	633	15,200	643	14,666	
Health and Social Services	602	1,400	611	0							625	0	352	1,400	634	1,500	644	1,200	
Culture and Recreation	603	10,900	612	0							626	0	371	10,900	635	13,500	645	12,607	
Community and Economic Development	604	0	613	0							627	0	372	0	636	0	646	0	
General Government	605	23,160	614	705							628	0	373	23,865	637	22,500	647	36,912	
Debt Service	606	0	615	0	618	0					629	0	440	0	638	0	648	0	
Capital Projects	607	0	616	0			621	0			630	0	441	0	639	0	649	0	
<b>Total Government Activities Expenditures</b>	608	44,160	617	8,705	619	0	622	0	631	0			442	52,865	640	55,300	650	67,772	
Business Type Proprietary: Enterprise & ISF											33,000	374	33,000	641	8,500	651	57,209		
<b>Total Gov &amp; Bus Type Expenditures</b>	97	44,160	125	8,705	153	0	180	0	205	0	225	33,000	255	85,865	285	63,800	315	124,981	
Transfers Out	101	0	129	0	156	0	184	0	207	0	229	0	259	0	289	0	319	0	
<b>Total ALL Expenditures/Transfers Out</b>	102	44,160	130	8,705	157	0	185	0	208	0	230	33,000	260	85,865	290	63,800	320	124,981	
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	103	-10,770	131	15,773	158	0	186	0	209	0	231	0	261	5,003	291	22,054	321	-38,995	
Continuing Appropriation							652	0			653	0	654	0	655	0			
<b>Beginning Fund Balance July 1</b>	104	75,721	132	26,486	159	0	187	0	210	0	232	-32,926	262	69,281	292	47,227	322	86,222	
<b>Ending Fund Balance June 30</b>	105	64,951	133	42,259	160	0	188	0	211	0	233	-32,926	263	74,284	293	69,281	323	47,227	

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

City Name: Rutland

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)						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
<b>TOTALS</b>			0	0	0	0	0	0

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

Fiscal Year  
2007

City Name: Rutland

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
(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	0

