

46-434

Adoption of Budget and Certification of City Taxes

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

The City of: Rutland County Name: HUMBOLDT Date Budget Adopted: 03/10/08
(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.

515-332-2525
Telephone Number

Signature

County Auditor Date Stamp

January 1, 2007 Property Valuations

Last Official Census

Regular	2a	With Gas & Electric	2b	Without Gas & Electric	
DEBT SERVICE	3a		3b		
Ag Land	4a				
		2,177,096	2,099,129		

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 17,634	17,003	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 2,400	2,314	46 1.10239
12(12)	0.13500	Opr & Maint of City owned Civic Center	9 294	283	47 0.13500
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 3,000	2,893	52 1.37798
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	23 588	567	61 0.27000
28E.22	1.50000	Unified Law Enforcement	24	0	62 0.00000
		Total General Fund Regular Levies (5 thru 24)	25 23,916	23,060	
384.1	3.00375	Ag Land	26 986	986	63 3.00375
		Total General Fund Tax Levies (25 + 26)	27 24,902	24,046	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 3,900	3,760	1.79138
	Amt Nec	Other Employee Benefits	31	0	0.00000
		Total Employee Benefit Levies (29,30,31)	32 3,900	3,760	65 1.79138
		Sub Total Special Revenue Levies (28+32)	33 3,900	3,760	
		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 3,900	3,760	
384.4	Amt Nec	Debt Service Levy 76.10(6)	40 0	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 28,802	27,806	72 12.77675

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

Rutland

		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	24,158	34,713					58,871	-2,889	55,982
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	38,531	21,032					59,563	35,367	94,930
Actual Expenditures Except End Bal (pg 12, line 259) *	3	66,340	9,551					75,891	32,097	107,988
Ending Fund Balance June 30, 2007 (pg 12, line 261) *	4	-3,651	46,194		0	0	0	42,543	381	42,924
(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	-3,651	46,194		0	0	0	42,543	381	42,924
Re-Est Revenues	6	40,391	15,300	0	0	0	0	55,691	48,150	103,841
Re-Est Expenditures	7	47,000	20,120	0	0	0	0	67,120	34,000	101,120
Continuing Appropriation	8					0		0	0	0
Ending Fund Balance	9	-10,260	41,374	0	0	0	0	31,114	14,531	45,645
(3)										
** Budget FY 2009										
Beginning Fund Balance	10	-10,260	41,374	0	0	0	0	31,114	14,531	45,645
Revenues	11	34,452	32,032	0	0	0	0	66,484	33,000	99,484
Expenditures	12	51,100	0	0	0	0	0	51,100	34,100	85,200
Continuing Appropriation	13					0		0	0	0
Ending Fund Balance	14	-26,908	73,406	0	0	0	0	46,498	13,431	59,929

* 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								0	0	0
Flood Control	4								0	0	0
Fire Department	5	2,700							2,700	2,550	2,609
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	2,700	0	0			0		2,700	2,550	2,609
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	17,000							17,000	16,630	37,910
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	3,200							3,200	3,250	0
Traffic Control and Safety	15								0	0	0
Snow Removal	16	1,000							1,000	1,000	0
Highway Engineering	17								0	0	0
Street Cleaning	18								0	0	0
Airport	19								0	0	0
Garbage	20								0	0	0
Other Public Works	21								0	540	0
TOTAL (lines 12 - 21)	22	21,200	0	0			0		21,200	21,420	37,910
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	1,400							1,400	0	1,400
Community Mental Health	28								0	0	0
Other Health and Social Services	29								0	0	0
TOTAL (lines 23 - 29)	30	1,400	0	0			0		1,400	0	1,400
CULTURE & RECREATION											
Library Services	31								0	500	0
Museum, Band and Theater	32								0	0	0
Parks	33	5,000							5,000	5,000	5,503
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	5,000	0	0			0		5,000	5,500	5,503

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	2,280							2,280	3,650	2,904
Clerk, Treasurer, & Finance Adm.	47	8,520							8,520	8,500	7,561
Elections	48								0	0	0
Legal Services & City Attorney	49	100							100	500	147
City Hall & General Buildings	50	4,600							4,600	4,300	9,048
Tort Liability	51								0	3,300	3,267
Other General Government	52	5,300							5,300	17,400	5,542
TOTAL (lines 46 - 52)	53	20,800	0	0			0		20,800	37,650	28,469
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	51,100	0	0	0	0	0		51,100	67,120	75,891
BUSINESS TYPE ACTIVITIES											
Proprietary: Enterprise & Budgeted ISF											
Water Utility	59							18,000	18,000	24,000	14,204
Sewer Utility	60							11,000	11,000	10,000	17,893
Electric Utility	61							0	0	0	0
Gas Utility	62							0	0	0	0
Airport	63							0	0	0	0
Landfill/Garbage	64							5,100	5,100	0	0
Transit	65							0	0	0	0
Cable TV, Internet & Telephone	66							0	0	0	0
Housing Authority	67							0	0	0	0
Storm Water Utility	68							0	0	0	0
Other Business Type (city hosp., ISF, parking, etc.)	69							0	0	0	0
Enterprise DEBT SERVICE	70							0	0	0	0
Enterprise CAPITAL PROJECTS	71							0	0	0	0
Enterprise TIF CAPITAL PROJECTS	72							0	0	0	0
TOTAL Business Type Expenditures (lines 59 - 73)	73							34,100	34,100	34,000	32,097
TOTAL ALL EXPENDITURES (lines 58+74)	74	51,100	0	0	0	0	0	34,100	85,200	101,120	107,988
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	51,100	0	0	0	0	0	34,100	85,200	101,120	107,988
Continuing Appropriation	79							0	0	0	0
Ending Fund Balance June 30	80	-26,908	73,406	0	0	0	0	13,431	59,929	45,645	42,924

* 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	24,046	3,760		0	0			27,806	28,352	26,305
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	24,046	3,760		0	0			27,806	28,352	26,305
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	856	140		0	0			996	989	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		13,680						13,680	12,500	11,701
Subtotal - Other City Taxes (lines 6 thru 12)	13	856	13,820		0	0			14,676	13,489	11,701
Licenses & Permits	14	150							150	200	175
Use of Money & Property	15	1,800							1,800	1,500	1,708
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		13,252						13,252	0	9,231
Other State Grants & Reimbursements	18								0	6,100	0
Local Grants & Reimbursements	19		1,200						1,200	5,700	100
Subtotal - Intergovernmental (lines 16 thru 19)	20	0	14,452	0	0	0		0	14,452	11,800	9,331
Charges for Fees & Service:											
Water Utility	21						0	14,000	14,000	25,000	16,119
Sewer Utility	22						0	19,000	19,000	23,150	19,248
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	7,600							7,600	0	8,017
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	7,600	0		0	0	0	33,000	40,600	48,150	43,384
Special Assessments	35								0	0	162
Miscellaneous	36								0	350	2,164
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	34,452	32,032	0	0	0	0	33,000	99,484	103,841	94,930
Beginning Fund Balance July 1	44	-10,260	41,374	0	0	0	0	14,531	45,645	42,924	55,982
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	24,192	73,406	0	0	0	0	47,531	145,129	146,765	150,912

CITY OF

Rutland

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	24,046	3,760		0	0			27,806	28,352	26,305
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	24,046	3,760		0	0			27,806	28,352	26,305
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	856	13,820		0	0			14,676	13,489	11,701
Licenses & Permits	7	150	0					0	150	200	175
Use of Money and Property	8	1,800	0	0	0	0	0	0	1,800	1,500	1,708
Intergovernmental	9	0	14,452	0	0	0		0	14,452	11,800	9,331
Charges for Fees & Service	10	7,600	0		0	0	0	33,000	40,600	48,150	43,384
Special Assessments	11	0	0		0	0		0	0	0	162
Miscellaneous	12	0	0		0	0	0	0	0	350	2,164
Sub-Total Revenues	13	34,452	32,032	0	0	0	0	33,000	99,484	103,841	94,930
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	34,452	32,032	0	0	0	0	33,000	99,484	103,841	94,930
Expenditures & Other Financing Uses											
Public Safety	18	2,700	0	0			0		2,700	2,550	2,609
Public Works	19	21,200	0	0			0		21,200	21,420	37,910
Health and Social Services	20	1,400	0	0			0		1,400	0	1,400
Culture and Recreation	21	5,000	0	0			0		5,000	5,500	5,503
Community and Economic Development	22	0	0	0			0		0	0	0
General Government	23	20,800	0	0			0		20,800	37,650	28,469
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	51,100	0	0	0	0	0		51,100	67,120	75,891
Business Type Proprietary: Enterprise & ISF	27							34,100	34,100	34,000	32,097
Total Gov & Bus Type Expenditures	28	51,100	0	0	0	0	0	34,100	85,200	101,120	107,988
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	51,100	0	0	0	0	0	34,100	85,200	101,120	107,988
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31	-16,648	32,032	0	0	0	0	-1,100	14,284	2,721	-13,058
Continuing Appropriation	33							0	0	0	
Beginning Fund Balance July 1	34	-10,260	41,374	0	0	0	0	14,531	45,645	42,924	55,982
Ending Fund Balance June 30	35	-26,908	73,406	0	0	0	0	13,431	59,929	45,645	42,924

