

46-434

Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2014 - ENDING JUNE 30, 2015

The City of: Rutland County Name: HUMBOLDT Date Budget Adopted: 3/10/2014
(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, 2013 Property Valuations				Last Official Census
	With Gas & Electric	Without Gas & Electric		
Regular	2a 2,498,910	2b 2,421,112	<div style="border: 1px solid black; padding: 5px; display: inline-block;">126</div>	
DEBT SERVICE	3a 2,498,910	3b 2,421,112		
Ag Land	4a 460,769			

				TAXES LEVIED		
Code Sec.	Dollar Limit	Purpose	(A) Request with		(B) Property Taxes	(C) Rate
			Utility Replacement		Levied	Rate
384.1	8.10000	Regular General Levy	5	20,241	19,611	43 8.10000
(384)		Non-Voted Other Permissible Levies				
12(8)	0.67500	Contract for use of Bridge	6		0	44 0
12(10)	0.95000	Opr & Maint publicly owned Transit	7		0	45 0
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center	8		0	46 0
12(12)	0.13500	Opr & Maint of City owned Civic Center	9		0	47 0
12(13)	0.06750	Planning a Sanitary Disposal Project	10		0	48 0
12(14)	0.27000	Aviation Authority (under sec.330A.15)	11		0	49 0
12(16)	0.06750	Levee Impr. fund in special charter city	13		0	51 0
12(18)	Amt Nec	Liability, property & self insurance costs	14	4,500	4,360	52 1.80079
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462		0	465 0
(384)		Voted Other Permissible Levies				
12(1)	0.13500	Instrumental/Vocal Music Groups	15		0	53 0
12(2)	0.81000	Memorial Building	16		0	54 0
12(3)	0.13500	Symphony Orchestra	17		0	55 0
12(4)	0.27000	Cultural & Scientific Facilities	18		0	56 0
12(5)	As Voted	County Bridge	19		0	57 0
12(6)	1.35000	Missi or Missouri River Bridge Const.	20		0	58 0
12(9)	0.03375	Aid to a Transit Company	21		0	59 0
12(17)	0.20500	Maintain Institution received by gift/devise	22		0	60 0
12(19)	1.00000	City Emergency Medical District	463		0	466 0
12(21)	0.27000	Support Public Library	23		0	61 0
28E.22	1.50000	Unified Law Enforcement	24		0	62 0
Total General Fund Regular Levies (5 thru 24)			25	24,741	23,971	
384.1	3.00375	Ag Land	26	1,384	1,384	63 3.00375
Total General Fund Tax Levies (25 + 26)			27	26,125	25,355	Do Not Add
Special Revenue Levies						
384.8	0.27000	Emergency (if general fund at levy limit)	28	675	654	64 0.27000
384.6	Amt Nec	Police & Fire Retirement	29		0	0
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30	2,500	2,422	1.00037
Rules	Amt Nec	Other Employee Benefits	31		0	0
Total Employee Benefit Levies (29,30,31)			32	2,500	2,422	65 1.00037
Sub Total Special Revenue Levies (28+32)			33	3,175	3,076	
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)	37		0	69 0
SSMID 5	(A)	(B)	555		0	565 0
SSMID 6	(A)	(B)	556		0	566 0
SSMID 7	(A)	(B)	1177		0	0
Total SSMID			38	0	0	Do Not Add
Total Special Revenue Levies			39	3,175	3,076	
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
Total Property Taxes (27+39+40+41)			42	29,300	28,431	72 11.17116

COUNTY AUDITOR - I certify the budget is in compliance with ALL the following:
 Budgets that **DO NOT** meet ALL the criteria below are not statutorily compliant & must 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.

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 2013										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	-96,589	83,300					-13,289	56,150	42,861
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	45,012	19,950					64,962	45,709	110,671
Actual Expenditures Except End Bal (pg 12, line 259) *	3	37,403	5,451		8,338			51,192	27,781	78,973
Ending Fund Balance June 30 (pg 12, line 261) *	4	-88,980	97,799	0	-8,338	0	0	481	74,078	74,559
(2)										
** Re-Estimated FY 2014										
Beginning Fund Balance	5	-88,980	97,799	0	-8,338	0	0	481	74,078	74,559
Re-Est Revenues	6	28,931	27,170	0	17,000	0	0	73,101	48,500	121,601
Re-Est Expenditures	7	36,200	41,901	0	8,500	0	0	86,601	35,000	121,601
Ending Fund Balance	8	-96,249	83,068	0	162	0	0	-13,019	87,578	74,559
(3)										
** Budget FY 2015										
Beginning Fund Balance	9	-96,249	83,068	0	162	0	0	-13,019	87,578	74,559
Revenues	10	113,125	23,175	0	8,500	0	0	144,800	50,000	194,800
Expenditures	11	38,300	51,000	0	8,500	0	0	97,800	97,000	194,800
Ending Fund Balance	12	-21,424	55,243	0	162	0	0	33,981	40,578	74,559

* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2013

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

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2015

Fiscal Years

GOVERNMENT ACTIVITIES		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2015	RE-ESTIMATED 2014	ACTUAL 2013
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(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	3,500							3,500	3,500	0
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	3,500	0	0			0		3,500	3,500	0
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12		6,000						6,000	10,000	1,601
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	3,500							3,500	3,401	3,300
Traffic Control and Safety	15								0	0	0
Snow Removal	16	1,500							1,500	3,000	550
Highway Engineering	17								0	0	0
Street Cleaning	18								0	0	0
Airport <i>(if not Enterprise)</i>	19								0	0	0
Garbage <i>(if not Enterprise)</i>	20								0	0	0
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	5,000	6,000	0			0		11,000	16,401	5,451
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								0	0	0
Community Mental Health	28								0	0	0
Other Health and Social Services	29								0	0	0
TOTAL (lines 23 - 29)	30	0	0	0			0		0	0	0
CULTURE & RECREATION											
Library Services	31								0	0	0
Museum, Band and Theater	32								0	0	0
Parks	33		6,500						6,500	8,000	14,039
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	0	6,500	0			0		6,500	8,000	14,039

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2015

Fiscal Years

GOVERNMENT ACTIVITIES CONT.	(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2015 (J)	RE-ESTIMATED 2014 (K)	ACTUAL 2013 (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
TOTAL (lines 39 - 44)	44									0	0	0
TOTAL (lines 39 - 44)	45		0	0	0			0		0	0	0
GENERAL GOVERNMENT												
Mayor, Council, & City Manager	46		2,800							2,800	2,500	2,610
Clerk, Treasurer, & Finance Adm.	47		10,000							10,000	9,500	9,422
Elections	48									0	800	0
Legal Services & City Attorney	49		500							500	500	0
City Hall & General Buildings	50		7,500							7,500	8,000	7,481
Tort Liability	51		4,000							4,000	3,900	3,851
Other General Government	52		5,000							5,000	8,000	0
TOTAL (lines 46 - 52)	53		29,800	0	0			0		29,800	33,200	23,364
DEBT SERVICE	54					8,500				8,500	8,500	8,338
Gov Capital Projects	55									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		38,300	12,500	0	8,500	0	0		59,300	69,601	51,192
BUSINESS TYPE ACTIVITIES Proprietary: Enterprise & Budgeted ISF												
Water Utility	59								20,000	20,000	15,000	9,433
Sewer Utility	60								10,000	10,000	10,000	7,887
Electric Utility	61								0	0	0	0
Gas Utility	62								0	0	0	0
Airport	63								0	0	0	0
Landfill/Garbage	64								12,000	12,000	10,000	10,461
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								42,000	42,000	35,000	27,781
TOTAL ALL EXPENDITURES (lines 58+74)	74		38,300	12,500	0	8,500	0	0	42,000	101,300	104,601	78,973
Regular Transfers Out	75			38,500						55,000	93,500	17,000
Internal TIF Loan / Repayment Transfers Out	76									0	0	0
Total ALL Transfers Out	77		0	38,500	0	0	0	0	55,000	93,500	17,000	0
Total Expenditures & Fund Transfers Out (lines 75+76)	78		38,300	51,000	0	8,500	0	0	97,000	194,800	121,601	78,973
Ending Fund Balance June 30	79		-21,424	55,243	0	162	0	0	40,578	74,559	74,559	74,559

* 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.

The last two columns will fill in once the Re-Est forms are completed

REVENUES DETAIL

Fiscal Year Ending

2015

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2015 (J)	RE-ESTIMATED 2014 (K)	ACTUAL 2013 (L)
REVENUES & OTHER FINANCING SOURCES											
	1	25,355	3,076		0	0			28,431	28,249	28,547
	2								0	0	0
	3	25,355	3,076		0	0			28,431	28,249	28,547
	4								0	0	0
	5								0	0	0
Other City Taxes:											
	6	770	99		0	0			869	887	0
	7								0	0	0
	8								0	0	0
	9								0	0	0
	10								0	0	0
	11								0	0	0
	12		10,500						10,500	10,000	10,307
	13	770	10,599		0	0			11,369	10,887	10,307
	14	465							465	465	465
	15	1,535							1,535	2,000	480
Intergovernmental:											
	16								0	0	0
	17		6,500						6,500	6,500	6,258
	18	0	0	0	0	0		0	0	3,000	0
	19		3,000						3,000	4,000	5,613
	20	0	9,500	0	0	0		0	9,500	13,500	11,871
Charges for Fees & Service:											
	21							18,000	18,000	18,000	16,238
	22							20,000	20,000	20,000	19,232
	23							0	0	0	0
	24							0	0	0	0
	25							0	0	0	0
	26							0	0	0	0
	27							12,000	12,000	10,500	10,239
	28							0	0	0	0
	29							0	0	0	0
	30							0	0	0	0
	31							0	0	0	0
	32							0	0	0	0
	33							0	0	0	0
	34	0	0		0	0	0	50,000	50,000	48,500	45,709
	35							0	0	0	0
	36							0	0	1,000	13,292
Other Financing Sources:											
	37	85,000			8,500				93,500	17,000	0
	38								0	0	0
	39	85,000	0	0	8,500	0	0	0	93,500	17,000	0
	40								0	0	0
	41								0	0	0
	42	85,000	0	0	8,500	0	0	0	93,500	17,000	0
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)											
	43	113,125	23,175	0	8,500	0	0	50,000	194,800	121,601	110,671
	44	-96,249	83,068	0	162	0	0	87,578	74,559	74,559	42,861
	45	16,876	106,243	0	8,662	0	0	137,578	269,359	196,160	153,532

CITY OF Rutland
ADOPTED BUDGET SUMMARY
YEAR ENDED JUNE 30, 2015

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2015 (J)	RE-ESTIMATED 2014 (K)	ACTUAL 2013 (L)
Revenues & Other Financing Sources											
Taxes Levied on Property	1	25,355	3,076		0	0			28,431	28,249	28,547
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	25,355	3,076		0	0			28,431	28,249	28,547
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	770	10,599		0	0			11,369	10,887	10,307
Licenses & Permits	7	465	0					0	465	465	465
Use of Money and Property	8	1,535	0	0	0	0	0	0	1,535	2,000	480
Intergovernmental	9	0	9,500	0	0	0		0	9,500	13,500	11,871
Charges for Fees & Service	10	0	0		0	0	0	50,000	50,000	48,500	45,709
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	0	0		0	0		0	0	1,000	13,292
Sub-Total Revenues	13	28,125	23,175	0	0	0		50,000	101,300	104,601	110,671
Other Financing Sources:											
Total Transfers In	14	85,000	0	0	8,500	0	0	0	93,500	17,000	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
Total Revenues and Other Sources	17	113,125	23,175	0	8,500	0		50,000	194,800	121,601	110,671
Expenditures & Other Financing Uses											
Public Safety	18	3,500	0	0			0		3,500	3,500	0
Public Works	19	5,000	6,000	0			0		11,000	16,401	5,451
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	0	6,500	0			0		6,500	8,000	14,039
Community and Economic Development	22	0	0	0			0		0	0	0
General Government	23	29,800	0	0			0		29,800	33,200	23,364
Debt Service	24	0	0	0	8,500		0		8,500	8,500	8,338
Capital Projects	25	0	0			0			0	0	0
Total Government Activities Expenditures	26	38,300	12,500	0	8,500	0			59,300	69,601	51,192
Business Type Proprietary: Enterprise & ISF	27							42,000	42,000	35,000	27,781
Total Gov & Bus Type Expenditures	28	38,300	12,500	0	8,500	0		42,000	101,300	104,601	78,973
Total Transfers Out	29	0	38,500	0	0	0		55,000	93,500	17,000	0
Total ALL Expenditures/Fund Transfers Out	30	38,300	51,000	0	8,500	0		97,000	194,800	121,601	78,973
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	74,825	-27,825	0	0	0	0	-47,000	0	0	31,698
Beginning Fund Balance July 1	33	-96,249	83,068	0	162	0	0	87,578	74,559	74,559	42,861
Ending Fund Balance June 30	34	-21,424	55,243	0	162	0	0	40,578	74,559	74,559	74,559

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

City Name: Rutland

Fiscal Year
2015

	Project Name (A)	Amount of Issue (B)	Date Certified to County Auditor (C)	Principal Due FY 2015 (D)	Interest Due FY 2015 +(E)	Bond Reg/Other Fees Due FY 2015 +(F)	Total Obligation Due FY 2015 =(G)	Paid from Funds OTHER THAN Current Year Property Taxes -(H)	Amount Paid by Current Year Debt Service Levy =(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
			TOTALS	0	0	0	0	0	0

