FISCAL YEAR JULY 1, 2023 - JUNE 30, 2024

ADOPTION OF BUDGET AND CERTIFICATION OF CITY TAXES

The City of : ROLAND County Name: STORY COUNTY

Adopted On: (entered upon adoption) Resolution: (entered upon adoption)

The below-signed certifies that the City Council, on the date stated above, lawfully approved the named resolution adopting a budget for next fiscal year, as summarized on this and the supporting pages.

		With Gas & Electric		Without Gas & Electric
Regular	2a	47,776,094	2b	46,395,528
DEBT SERVICE	3a	49,689,661	3b	48,309,095
Ag Land	4a	483,525		

City Number: 85-821

Last Official Census: 1,362

TAXES LEVIED

Purpose	Dollar Limit	ENTER FIRE DISTRICT RATE BELOW			Request with Utility Replacement	Property Taxes Levied		Rate
Regular General levy	8.10000			5	386,987	375,804	43	8.10000
Non-Voted Other Permissible Levies								
Contract for use of Bridge	0.67500			6		0	44	0.00000
Opr & Maint publicly owned Transit	0.95000			7		0	45	0.00000
Rent, Ins. Maint of Civic Center	Amt Nec			8		0	46	0.00000
Opr & Maint of City owned Civic Center	0.13500			9		0	47	0.00000
Planning a Sanitary Disposal Project	0.06750			10		0	48	0.00000
Aviation Authority (under sec.330A.15)	0.27000			11		0	49	0.00000
Levee Impr. fund in special charter city	0.06750			13		0	51	0.00000
Liability, property & self insurance costs	Amt Nec			14	71,303	69,243	52	1.49244
Support of a Local Emerg.Mgmt.Comm.	Amt Nec			462		0	465	0.00000
Voted Other Permissible Levies								
Instrumental/Vocal Music Groups	0.13500			15		0	53	0.00000
Memorial Building	0.81000			16		0	54	0.00000
Symphony Orchestra	0.13500			17		0	55	0.00000
Cultural & Scientific Facilities	0.27000			18		0	56	0.00000
County Bridge	As Voted			19		0	57	0.00000
Missi or Missouri River Bridge Const.	1.35000			20		0	58	0.00000
Aid to a Transit Company	0.03375			21		0	59	0.00000
Maintain Institution received by gift/devise	0.20500			22		0	60	0.00000
City Emergency Medical District	1.00000			463		0	466	0.00000
Support Public Library	0.27000			23		0	61	0.00000
Unified Law Enforcement	1.50000			24		0	62	0.00000
Total General Fund Regular Levies (5 thru 24)				25	458,290	445,047		
Ag Land	3.00375			26	1,452	1,452	63	3.00295
Total General Fund Tax Levies (25 + 26)				27	459,742	446,499		
Special Revenue Levies								
Emergency (if general fund at levy limit)	0.27000			28		0	64	0.00000
Police & Fire Retirement	Amt Nec			29		0		0.00000
FICA & IPERS (if general fund at levy limit)	Amt Nec			30	37,376	36,296		0.78232
Other Employee Benefits	Amt Nec			31	27,469	26,675		0.57495
Total Employee Benefit Levies (29,30,31)				32	64,845	62,971	65	1.35727
Sub Total Special Revenue Levies (28+32)				33	64,845	62,971		
As Req		**With Gas & Elec Valuation**	**Without Gas & Elec Valuation**					
SSMID 1		0	0	34		0	66	0.00000
SSMID 2		0	0	35		0	67	0.00000
SSMID 3		0	0	36		0	68	0.00000
SSMID 4		0	0	37		0	69	0.00000
SSMID 5		0	0	555		0	565	0.00000
SSMID 6		0	0	556		0	566	0.00000
SSMID 7		0	0	1177		0	1179	0.00000
SSMID 8		0	0	1185		0	1187	0.00000
Total Special Revenue Levies				39	64,845	62,971		
Debt Service Levy 76.10(6)	Amt Nec			40	164,688	160,112	70	3.31433
Capital Projects (Capital Improv. Reserve)	0.67500			41		0	71	0.00000
Total Property Taxes (27+39+40+41)				42	689,275	669,582	72	14.26404

(Signature) (Date) (County Auditor) (Date)

NOTICE OF PUBLIC HEARING - CITY OF ROLAND - PROPOSED PROPERTY TAX LEVY
Fiscal Year July 1, 2023 - June 30, 2024

The City Council will conduct a public hearing on the proposed Fiscal Year City property tax levy as follows:

Meeting Date: 2/1/2023 **Meeting Time:** 06:00 PM **Meeting Location:** Roland City Hall 208 N Main St. Roland, IA 50236

At the public hearing any resident or taxpayer may present objections to, or arguments in favor of the proposed tax levy. After adoption of the proposed tax levy, the City Council will publish notice and hold a hearing on the proposed city budget.

City Website (if available)
cityofroland.org

City Telephone Number
(515) 388-4861

	Current Year Certified Property Tax 2022 - 2023	Budget Year Effective Property Tax 2023 - 2024	Budget Year Proposed Maximum Property Tax 2023 - 2024	Annual % CHG
Regular Taxable Valuation	47,508,619	47,776,094	47,776,094	
Tax Levies:				
Regular General	384,820	384,820	399,572	
Contract for Use of Bridge			0	
Opr & Maint Publicly Owned Transit			0	
Rent, Ins. Maint. Of Non-Owned Civ. Ctr.			0	
Opr & Maint of City-Owned Civic Center			0	
Planning a Sanitary Disposal Project			0	
Liability, Property & Self-Insurance Costs	64,821	64,821	71,303	
Support of Local Emer. Mgmt. Commission			0	
Emergency			0	
Police & Fire Retirement			0	
FICA & IPERS	30,584	30,584	37,376	
Other Employee Benefits	27,336	27,336	27,469	
Total Tax Levy	507,561	507,561	535,720	5.54
Tax Rate	10.68356	10.62374	11.21314	

Explanation of significant increases in the budget:
Inflation cost of supplies and increase in payroll

If applicable, the above notice also available online at:
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*Total city tax rate will also include voted general fund levy, debt service levy, and capital improvement reserve levy.
**Budget year effective property tax rate is the rate that would be assessed for these levies if the dollars requested is not changed in the coming budget year

FUND BALANCE
City Name: ROLAND
Fiscal Year July 1, 2023 - June 30, 2024

		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	TOTAL GOVERNMENT	PROPRIETARY	GRAND TOTAL
Annual Report FY 2022										
Beginning Fund Balance July 1	1	867,713	268,964	2,538	61,512	258,936	0	1,459,663	806,767	2,266,430
Actual Revenues Except Beg Balance	2	1,197,675	563,867	69,019	243,747	339,255	0	2,413,563	1,301,628	3,715,191
Actual Expenditures Except End Balance	3	1,060,639	512,193	57,000	239,241	429,214	0	2,298,287	1,206,341	3,504,628
Ending Fund Balance June 30	4	1,004,749	320,638	14,557	66,018	168,977	0	1,574,939	902,054	2,476,993
Re-Estimated FY 2023										
Beginning Fund Balance	5	1,004,749	320,638	14,557	66,018	168,977	0	1,574,939	902,054	2,476,993
Re-Est Revenues	6	728,676	430,867	59,000	239,235	1,150,320	0	2,608,098	989,205	3,597,303
Re-Est Expenditures	7	773,826	426,619	57,000	242,206	1,423,420	0	2,923,071	976,155	3,899,226
Ending Fund Balance	8	959,599	324,886	16,557	63,047	-104,123	0	1,259,966	915,104	2,175,070
Budget FY 2024										
Beginning Fund Balance	9	959,599	324,886	16,557	63,047	-104,123	0	1,259,966	915,104	2,175,070
Revenues	10	668,987	466,985	73,000	237,688	1,083,612	0	2,530,272	1,038,562	3,568,834
Expenditures	11	784,209	448,405	73,000	237,688	1,000,000	0	2,543,302	1,025,532	3,568,834
Ending Fund Balance	12	844,377	343,466	16,557	63,047	-20,511	0	1,246,936	928,134	2,175,070

LOCAL EMC SUPPORT
City Name: ROLAND
Fiscal Year July 1, 2023 - June 30, 2024

As provided in Iowa Code Section 384.12, subsection 22, a city may levy the amount necessary in support of a local Emergency Management Commission. In addition to this individual levy, Emergency Management Commission support may also be included as part of the General Fund Levy. Iowa Code Section 29C.17, subsection 5 states that any support from cities or counties must be separately reported on tax statements issued by the county treasurer. Input the amount of General Fund Levy request to be used for support of an Emergency Management Commission. The total below will reflect the total amount of Emergency Management Commission support provided by the City.

	Request with Utility Replacement	**Property Taxes Levied**
Portion of General Fund Levy Used for Emerg. Mgmt. Comm.		0
Support of a Local Emerg.Mgmt.Comm.	0	0
TOTAL FOR FY 2024	0	0

RE-ESTIMATED EXPENDITURES SCHEDULE PAGE 1
City Name: ROLAND
Fiscal Year July 1, 2022 - June 30, 2023

GOVERNMENT ACTIVITIES CONT.		GENERAL	SPECIAL REVENUE	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	RE-ESTIMATED 2023	ACTUAL 2022
PUBLIC SAFETY										
Police Department/Crime Prevention	1	88,762							88,762	81,637
Jail	2								0	0
Emergency Management	3	93,438							93,438	123,924
Flood Control	4								0	0
Fire Department	5	64,200	736						64,936	78,829
Ambulance	6	20,375	1,931						22,306	22,033
Building Inspections	7								0	0
Miscellaneous Protective Services	8								0	0
Animal Control	9	400							400	569
Other Public Safety	10								0	0
TOTAL (lines 1 - 10)	11	267,175	2,667				0		269,842	306,992
PUBLIC WORKS										
Roads, Bridges, & Sidewalks	12	48,000	191,336						239,336	458,204
Parking - Meter and Off-Street	13								0	0
Street Lighting	14	35,000							35,000	25,844
Traffic Control and Safety	15								0	0
Snow Removal	16								0	0
Highway Engineering	17								0	0
Street Cleaning	18								0	0
Airport (if not Enterprise)	19								0	0
Garbage (if not Enterprise)	20	0							0	0
Other Public Works	21								0	337
TOTAL (lines 12 - 21)	22	83,000	191,336				0		274,336	484,385
HEALTH & SOCIAL SERVICES										
Welfare Assistance	23								0	0
City Hospital	24								0	0
Payments to Private Hospitals	25								0	0
Health Regulation and Inspection	26								0	0
Water, Air, and Mosquito Control	27	200							200	0
Community Mental Health	28								0	0
Other Health and Social Services	29	11,160							11,160	0
TOTAL (lines 23 - 29)	30	11,360	0				0		11,360	0
CULTURE & RECREATION										
Library Services	31	99,839	10,391						110,230	110,796
Museum, Band and Theater	32	850							850	622
Parks	33	51,723	9,041						60,764	140,789
Recreation	34								0	492,202
Cemetery	35	740							740	642
Community Center, Zoo, & Marina	36								0	0
Other Culture and Recreation	37								0	0
TOTAL (lines 31 - 37)	38	153,152	19,432				0		172,584	745,051

RE-ESTIMATED EXPENDITURES SCHEDULE PAGE 2
City Name: ROLAND
Fiscal Year July 1, 2022 - June 30, 2023

GOVERNMENT ACTIVITIES CONT.		GENERAL	SPECIAL REVENUE	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	RE-ESTIMATED 2023	ACTUAL 2022
COMMUNITY & ECONOMIC DEVELOPMENT										
Community Beautification	39								0	0
Economic Development	40	0	26,550						26,550	14,758
Housing and Urban Renewal	41								0	0
Planning & Zoning	42								0	0
Other Com & Econ Development	43			0					0	0
TIF Rebates	44								0	0
TOTAL (lines 39 - 44)	45	0	26,550	0			0		26,550	14,758
GENERAL GOVERNMENT										
Mayor, Council, & City Manager	46	3,950	3,749						7,699	3,181
Clerk, Treasurer, & Finance Adm.	47	38,248	22,885						61,133	61,699
Elections	48	0							0	754
Legal Services & City Attorney	49	3,000							3,000	1,793
City Hall & General Buildings	50	38,800							38,800	44,977
Tort Liability	51	64,821							64,821	45,515
Other General Government	52	0							0	0
TOTAL (lines 46 - 52)	53	148,819	26,634	0			0		175,453	157,919
DEBT SERVICE	54				242,206				242,206	0
Gov Capital Projects	55					1,423,420			1,423,420	0
TIF Capital Projects	56								0	0
TOTAL CAPITAL PROJECTS	57	0	0	0		1,423,420	0		1,423,420	0
TOTAL Governmental Activities Expenditures (lines 11+22+30+38+44+52+53+54)	58	663,506	266,619	0	242,206	1,423,420	0		2,595,751	1,709,105
BUSINESS TYPE ACTIVITIES Proprietary: Enterprise & Budgeted ISF										
Water Utility	59							287,265	287,265	187,008
Sewer Utility	60							566,890	566,890	221,386
Electric Utility	61								0	0
Gas Utility	62								0	0
Airport	63								0	0
Landfill/Garbage	64							122,000	122,000	97,747
Transit	65								0	0
Cable TV, Internet & Telephone	66								0	0
Housing Authority	67								0	0
Storm Water Utility	68								0	0
Other Business Type (city hosp., ISF, parking, etc.)	69								0	0
Enterprise DEBT SERVICE	70								0	350,100
Enterprise CAPITAL PROJECTS	71								0	0
Enterprise TIF CAPITAL PROJECTS	72								0	0
TOTAL BUSINESS TYPE EXPENDITURES (lines 59+72)	73							976,155	976,155	856,241
TOTAL ALL EXPENDITURES (lines 58+73)	74	663,506	266,619	0	242,206	1,423,420	0	976,155	3,571,906	2,565,346
Regular Transfers Out	75	110,320	160,000		0	0		0	270,320	882,282
Internal TIF Loan Transfers Out	76			57,000					57,000	57,000
Total ALL Transfers Out	77	110,320	160,000	57,000	0	0	0	0	327,320	939,282
Total Expenditures and Other Fin Uses (lines 74+77)	78	773,826	426,619	57,000	242,206	1,423,420	0	976,155	3,899,226	3,504,628
Ending Fund Balance June 30	79	959,599	324,886	16,557	63,047	-104,123	0	915,104	2,175,070	2,476,993

RE-ESTIMATED REVENUES DETAIL
City Name: ROLAND
Fiscal Year July 1, 2022 - June 30, 2023

REVENUES & OTHER FINANCING SOURCES		GENERAL	SPECIAL REVENUE	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	RE-ESTIMATED 2023	ACTUAL 2022
Taxes Levied on Property	1	437,873	56,223		175,312				669,408	688,467
Less: Uncollected Property Taxes - Levy Year	2								0	0
Net Current Property Taxes (line 1 minus line 2)	3	437,873	56,223		175,312	0			669,408	688,467
Delinquent Property Taxes	4								0	0
TIF Revenues	5			57,000					57,000	63,792
Other City Taxes:										
Utility Tax Replacement Excise Taxes	6	13,179	1,697		5,041				19,917	0
Utility francise tax (Iowa Code Chapter 364.2)	7	3,000							3,000	4,166
Parimutuel wager tax	8								0	0
Gaming wager tax	9								0	0
Mobile Home Taxes	10								0	0
Hotel/Motel Taxes	11								0	0
Other **Local Option Taxes**	12	93,438	160,000						253,438	322,605
Subtotal - Other City Taxes (lines 6 thru 12)	13	109,617	161,697		5,041	0			276,355	326,771
Licenses & Permits	14	4,225							4,225	3,517
Use of Money & Property	15	14,930	50			0		50	15,030	23,799
Intergovernmental:										
Federal Grants & Reimbursements	16								0	0
Road Use Taxes	17		172,293						172,293	186,329
Other State Grants & Reimbursements	18	7,091	604	2,000	1,882	1,000,000			1,011,577	293,916
Local Grants & Reimbursements	19	26,340							26,340	41,246
Subtotal - Intergovernmental (lines 16 thru 19)	20	33,431	172,897	2,000	1,882	1,000,000		0	1,210,210	521,491
Charges for Fees & Service:										
Water Utility	21							284,265	284,265	277,307
Sewer Utility	22					0		566,840	566,840	561,164
Electric Utility	23								0	0
Gas Utility	24								0	0
Parking	25								0	0
Airport	26								0	0
Landfill/Garbage	27	0						135,050	135,050	110,242
Hospital	28								0	0
Transit	29								0	0
Cable TV, Internet & Telephone	30								0	0
Housing Authority	31								0	0
Storm Water Utility	32								0	0
Other Fees & Charges for Service	33	28,000							28,000	46,820
Subtotal - Charges for Service (lines 21 thru 33)	34	28,000	0		0	0	0	986,155	1,014,155	995,533
Special Assessments	35							0	0	0
Miscellaneous	36	20,600						3,000	23,600	152,539
Other Financing Sources: Regular Operating Transfers In	37	80,000	40,000		0	150,320		0	270,320	882,282
Internal TIF Loan Transfers In	38		0	0	57,000			0	57,000	57,000
Subtotal ALL Operating Transfers In	39	80,000	40,000	0	57,000	150,320	0	0	327,320	939,282
Proceeds of Debt (Excluding TIF Internal Borrowing)	40					0			0	0
Proceeds of Capital Asset Sales	41								0	0
Subtotal-Other Financing Sources (lines 36 thru 38)	42	80,000	40,000	0	57,000	150,320	0	0	327,320	939,282
Total Revenues except for beginning fund balance (lines 3, 4, 5, 12, 13, 14, 19, 33, 34, 35, & 39)	43	728,676	430,867	59,000	239,235	1,150,320	0	989,205	3,597,303	3,715,191
Beginning Fund Balance July 1	44	1,004,749	320,638	14,557	66,018	168,977	0	902,054	2,476,993	2,266,430

EXPENDITURES SCHEDULE PAGE 1
City Name: ROLAND
Fiscal Year July 1, 2023 - June 30, 2024

GOVERNMENT ACTIVITIES		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2024	RE-ESTIMATED 2023	ACTUAL 2022
PUBLIC SAFETY											
Police Department/Crime Prevention	1	90,982							90,982	88,762	81,637
Jail	2								0	0	0
Emergency Management	3	0							0	93,438	123,924
Flood Control	4								0	0	0
Fire Department	5	60,400	816						61,216	64,936	78,829
Ambulance	6	22,275	2,024						24,299	22,306	22,033
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	0	0
Animal Control	9	300							300	400	569
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	173,957	2,840				0		176,797	269,842	306,992
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	148,803	195,730						344,533	239,336	458,204
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	40,000							40,000	35,000	25,844
Traffic Control and Safety	15								0	0	0
Snow Removal	16								0	0	0
Highway Engineering	17								0	0	0
Street Cleaning	18								0	0	0
Airport	19								0	0	0
Garbage (if not Enterprise)	20								0	0	0
Other Public Works	21								0	0	337
TOTAL (lines 12 - 21)	22	188,803	195,730				0		384,533	274,336	484,385
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	200							200	200	0
Community Mental Health	28								0	0	0
Other Health and Social Services	29	1,160							1,160	11,160	0
TOTAL (lines 23 - 29)	30	1,360	0				0		1,360	11,360	0
CULTURE & RECREATION											
Library Services	31	104,795	11,691						116,486	110,230	110,796
Museum, Band and Theater	32	850							850	850	622
Parks	33	51,218	3,094						54,312	60,764	140,789
Recreation	34	88,200	4,000						92,200	0	492,202
Cemetery	35	790							790	740	642
Community Center, Zoo, & Marina	36								0	0	0
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	245,853	18,785				0		264,638	172,584	745,051

EXPENDITURES SCHEDULE PAGE 2
City Name: ROLAND
Fiscal Year July 1, 2023 - June 30, 2024

GOVERNMENT ACTIVITIES		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2024	RE-ESTIMATED 2023	ACTUAL 2022
COMMUNITY & ECONOMIC DEVELOPMENT											
Community Beautification	39								0	0	0
Economic Development	40	0	26,500						26,500	26,550	14,758
Housing and Urban Renewal	41								0	0	0
Planning & Zoning	42								0	0	0
Other Com & Econ Development	43			0					0	0	0
TIF Rebates	44								0	0	0
TOTAL (lines 39 - 44)	45	0	26,500	0			0		26,500	26,550	14,758
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46	3,950	1,210						5,160	7,699	3,181
Clerk, Treasurer, & Finance Adm.	47	61,183	23,340						84,523	61,133	61,699
Elections	48	1,000							1,000	0	754
Legal Services & City Attorney	49	3,000							3,000	3,000	1,793
City Hall & General Buildings	50	33,800							33,800	38,800	44,977
Tort Liability	51	71,303							71,303	64,821	45,515
Other General Government	52	0							0	0	0
TOTAL (lines 46 - 52)	53	174,236	24,550	0			0		198,786	175,453	157,919
DEBT SERVICE	54				237,688				237,688	242,206	0
Gov Capital Projects	55					1,000,000			1,000,000	1,423,420	0
TIF Capital Projects	56								0	0	0
TOTAL CAPITAL PROJECTS	57	0	0	0		1,000,000	0		1,000,000	1,423,420	0
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58	784,209	268,405	0	237,688	1,000,000	0		2,290,302	2,595,751	1,709,105
BUSINESS TYPE ACTIVITIES											
Proprietary: Enterprise & Budgeted ISF											
Water Utility	59							291,774	291,774	287,265	187,008
Sewer Utility	60							611,758	611,758	566,890	221,386
Electric Utility	61								0	0	0
Gas Utility	62								0	0	0
Airport	63								0	0	0
Landfill/Garbage	64							122,000	122,000	122,000	97,747
Transit	65								0	0	0
Cable TV, Internet & Telephone	66								0	0	0
Housing Authority	67								0	0	0
Storm Water Utility	68								0	0	0
Other Business Type (city hosp., ISF, parking, etc.)	69								0	0	0
Enterprise DEBT SERVICE	70								0	0	350,100
Enterprise CAPITAL PROJECTS	71								0	0	0
Enterprise TIF CAPITAL PROJECTS	72								0	0	0
TOTAL Business Type Expenditures (lines 59 - 72)	73							1,025,532	1,025,532	976,155	856,241
TOTAL ALL EXPENDITURES (lines 58 + 73)	74	784,209	268,405	0	237,688	1,000,000	0	1,025,532	3,315,834	3,571,906	2,565,346
Regular Transfers Out	75	0	180,000		0	0		0	180,000	270,320	882,282
Internal TIF Loan / Repayment Transfers Out	76			73,000					73,000	57,000	57,000
Total ALL Transfers Out	77	0	180,000	73,000	0	0	0	0	253,000	327,320	939,282
Total Expenditures & Fund Transfers Out (lines 74+77)	78	784,209	448,405	73,000	237,688	1,000,000	0	1,025,532	3,568,834	3,899,226	3,504,628
Ending Fund Balance June 30	79	844,377	343,466	16,557	63,047	-20,511	0	928,134	2,175,070	2,175,070	2,476,993

REVENUES DETAIL
City Name: ROLAND
Fiscal Year July 1, 2023 - June 30, 2024

		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2024	RE-ESTIMATED 2023	ACTUAL 2022
REVENUES & OTHER FINANCING SOURCES											
Taxes Levied on Property	1	446,499	62,971		160,112	0			669,582	669,408	688,467
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	446,499	62,971		160,112	0			669,582	669,408	688,467
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5			73,000					73,000	57,000	63,792
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	13,243	1,874		4,576	0			19,693	19,917	0
Utility francise tax (Iowa Code Chapter 364.2)	7	3,000							3,000	3,000	4,166
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	0	180,000						180,000	253,438	322,605
Subtotal - Other City Taxes (lines 6 thru 12)	13	16,243	181,874		4,576	0			202,693	276,355	326,771
Licenses & Permits	14	4,225							4,225	4,225	3,517
Use of Money & Property	15	15,220	80			0		200	15,500	15,030	23,799
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		177,060						177,060	172,293	186,329
Other State Grants & Reimbursements	18					38,612			38,612	1,011,577	293,916
Local Grants & Reimbursements	19	30,440				1,000,000			1,030,440	26,340	41,246
Subtotal - Intergovernmental (lines 16 thru 19)	20	30,440	177,060	0	0	1,038,612		0	1,246,112	1,210,210	521,491
Charges for Fees & Service:											
Water Utility	21							288,774	288,774	284,265	277,307
Sewer Utility	22					0		611,588	611,588	566,840	561,164
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							135,000	135,000	135,050	110,242
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	56,760							56,760	28,000	46,820
Subtotal - Charges for Service (lines 21 thru 33)	34	56,760	0		0	0	0	1,035,362	1,092,122	1,014,155	995,533
Special Assessments	35								0	0	0
Miscellaneous	36	9,600						3,000	12,600	23,600	152,539
Other Financing Sources:											
Regular Operating Transfers In	37	90,000	45,000			45,000			180,000	270,320	882,282
Internal TIF Loan Transfers In	38				73,000				73,000	57,000	57,000
Subtotal ALL Operating Transfers In	39	90,000	45,000	0	73,000	45,000	0	0	253,000	327,320	939,282
Proceeds of Debt (Excluding TIF Internal Borrowing)	40					0			0	0	0
Proceeds of Capital Asset Sales	41								0	0	0
Subtotal-Other Financing Sources (lines 38 thru 40)	42	90,000	45,000	0	73,000	45,000	0	0	253,000	327,320	939,282
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43	668,987	466,985	73,000	237,688	1,083,612	0	1,038,562	3,568,834	3,597,303	3,715,191
Beginning Fund Balance July 1	44	959,599	324,886	16,557	63,047	-104,123	0	915,104	2,175,070	2,476,993	2,266,430
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	1,628,586	791,871	89,557	300,735	979,489	0	1,953,666	5,743,904	6,074,296	5,981,621

ADOPTED BUDGET SUMMARY
City Name: ROLAND
Fiscal Year July 1, 2023 - June 30, 2024

		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2024	RE-ESTIMATED 2023	ACTUAL 2022
Revenues & Other Financing Sources											
Taxes Levied on Property	1	446,499	62,971		160,112	0			669,582	669,408	688,467
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	446,499	62,971		160,112	0			669,582	669,408	688,467
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			73,000					73,000	57,000	63,792
Other City Taxes	6	16,243	181,874		4,576	0			202,693	276,355	326,771
Licenses & Permits	7	4,225	0					0	4,225	4,225	3,517
Use of Money and Property	8	15,220	80	0	0	0	0	200	15,500	15,030	23,799
Intergovernmental	9	30,440	177,060	0	0	1,038,612		0	1,246,112	1,210,210	521,491
Charges for Fees & Service	10	56,760	0		0	0	0	1,035,362	1,092,122	1,014,155	995,533
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	9,600	0		0	0	0	3,000	12,600	23,600	152,539
Sub-Total Revenues	13	578,987	421,985	73,000	164,688	1,038,612	0	1,038,562	3,315,834	3,269,983	2,775,909
Other Financing Sources:											
Total Transfers In	14	90,000	45,000	0	73,000	45,000	0	0	253,000	327,320	939,282
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	0
Total Revenues and Other Sources	17	668,987	466,985	73,000	237,688	1,083,612	0	1,038,562	3,568,834	3,597,303	3,715,191
Expenditures & Other Financing Uses											
Public Safety	18	173,957	2,840	0			0		176,797	269,842	306,992
Public Works	19	188,803	195,730	0			0		384,533	274,336	484,385
Health and Social Services	20	1,360	0	0			0		1,360	11,360	0
Culture and Recreation	21	245,853	18,785	0			0		264,638	172,584	745,051
Community and Economic Development	22	0	26,500	0			0		26,500	26,550	14,758
General Government	23	174,236	24,550	0			0		198,786	175,453	157,919
Debt Service	24	0	0	0	237,688		0		237,688	242,206	0
Capital Projects	25	0	0	0		1,000,000	0		1,000,000	1,423,420	0
Total Government Activities Expenditures	26	784,209	268,405	0	237,688	1,000,000	0		2,290,302	2,595,751	1,709,105
Business Type Proprietray: Enterprise & ISF	27							1,025,532	1,025,532	976,155	856,241
Total Gov & Bus Type Expenditures	28	784,209	268,405	0	237,688	1,000,000	0	1,025,532	3,315,834	3,571,906	2,565,346
Total Transfers Out	29	0	180,000	73,000	0	0	0	0	253,000	327,320	939,282
Total ALL Expenditures/Fund Transfers Out	30	784,209	448,405	73,000	237,688	1,000,000	0	1,025,532	3,568,834	3,899,226	3,504,628
Excess Revenues & Other Sources Over	31										
(Under) Expenditures/Transfers Out	32	-115,222	18,580	0	0	83,612	0	13,030	0	-301,923	210,563
Beginning Fund Balance July 1	33	959,599	324,886	16,557	63,047	-104,123	0	915,104	2,175,070	2,476,993	2,266,430
Ending Fund Balance June 30	34	844,377	343,466	16,557	63,047	-20,511	0	928,134	2,175,070	2,175,070	2,476,993

LONG TERM DEBT SCHEDULE - LT DEBT1

GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS

Debt Name		Amount of Issue	Type of Debt Obligation	Debt Resolution Number	Principal Due FY	Interest Due FY	Total Obligation Due FY	Bond Reg./ Paying Agent Fees Due FY	Reductions due to Refinancing or Prepayment of Certified Debt	Paid from Funds OTHER THAN Current Year Debt Service Taxes	Amount Paid Current Year Debt Service Levy
LIFT STATION- CO724R	1	709,000	NON-GO	16-04	28,000	7,193	35,193	1,023		36,216	0
SAMSON STREET SEWER- CO958R	2	1,135,000	NON-GO	17-20	185,000	59,307	244,307	8,473		252,780	0
LAGOON PROJECT - CO819R	3	4,100,000	NON-GO	1	52,000	5,835	57,835	1,945		59,780	0
POOL PROJECT - 2020A	4	3,100,000	GO	20-10	185,000	51,653	236,653	1,035		73,000	164,688
	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					450,000	123,988	573,988	12,476	0	421,776	164,688

LONG TERM DEBT SCHEDULE - LT DEBT2

GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS

Debt Name		Amount of Issue	Type of Debt Obligation	Debt Resolution Number	Principal Due FY	Interest Due FY	Total Obligation Due FY	Bond Reg./ Paying Agent Fees Due FY	Reductions due to Refinancing or Prepayment of Certified Debt	Paid from Funds OTHER THAN Current Year Debt Service Taxes	Amount Paid Current Year Debt Service Levy
	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
TOTALS					450,000	123,988	573,988	12,476	0	421,776	164,688

LONG TERM DEBT SCHEDULE - LT DEBT3

GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS

Debt Name		Amount of Issue	Type of Debt Obligation	Debt Resolution Number	Principal Due FY	Interest Due FY	Total Obligation Due FY	Bond Reg./ Paying Agent Fees Due FY	Reductions due to Refinancing or Prepayment of Certified Debt	Paid from Funds OTHER THAN Current Year Debt Service Taxes	Amount Paid Current Year Debt Service Levy
	61		-				0				0
	62		-				0				0
	63		-				0				0
	64		-				0				0
	65		-				0				0
	66		-				0				0
	67		-				0				0
	68		-				0				0
	69		-				0				0
	70		-				0				0
	71		-				0				0
	72		-				0				0
	73		-				0				0
	74		-				0				0
	75		-				0				0
	76		-				0				0
	77		-				0				0
	78		-				0				0
	79		-				0				0
	80		-				0				0
	81		-				0				0
	82		-				0				0
	83		-				0				0
	84		-				0				0
	85		-				0				0
	86		-				0				0
	87		-				0				0
	88		-				0				0
	89		-				0				0
	90		-				0				0
TOTALS					450,000	123,988	573,988	12,476	0	421,776	164,688

LONG TERM DEBT SCHEDULE - LT DEBT4

GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS

Debt Name		Amount of Issue	Type of Debt Obligation	Debt Resolution Number	Principal Due FY	Interest Due FY	Total Obligation Due FY	Bond Reg./ Paying Agent Fees Due FY	Reductions due to Refinancing or Prepayment of Certified Debt	Paid from Funds OTHER THAN Current Year Debt Service Taxes	Amount Paid Current Year Debt Service Levy
	91		-				0				0
	92		-				0				0
	93		-				0				0
	94		-				0				0
	95		-				0				0
	96		-				0				0
	97		-				0				0
	98		-				0				0
	99		-				0				0
	100		-				0				0
	101		-				0				0
	102		-				0				0
	103		-				0				0
	104		-				0				0
	105		-				0				0
	106		-				0				0
	107		-				0				0
	108		-				0				0
	109		-				0				0
	110		-				0				0
	111		-				0				0
	112		-				0				0
	113		-				0				0
	114		-				0				0
	115		-				0				0
	116		-				0				0
	117		-				0				0
	118		-				0				0
	119		-				0				0
	120		-				0				0
TOTALS					450,000	123,988	573,988	12,476	0	421,776	164,688

LONG TERM DEBT SCHEDULE - LT DEBT5

GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS

Debt Name		Amount of Issue	Type of Debt Obligation	Debt Resolution Number	Principal Due FY	Interest Due FY	Total Obligation Due FY	Bond Reg./ Paying Agent Fees Due FY	Reductions due to Refinancing or Prepayment of Certified Debt	Paid from Funds OTHER THAN Current Year Debt Service Taxes	Amount Paid Current Year Debt Service Levy
	121		-				0				0
	122		-				0				0
	123		-				0				0
	124		-				0				0
	125		-				0				0
	126		-				0				0
	127		-				0				0
	128		-				0				0
	129		-				0				0
	130		-				0				0
	131		-				0				0
	132		-				0				0
	133		-				0				0
	134		-				0				0
	135		-				0				0
	136		-				0				0
	137		-				0				0
	138		-				0				0
	139		-				0				0
	140		-				0				0
	141		-				0				0
	142		-				0				0
	143		-				0				0
	144		-				0				0
	145		-				0				0
	146		-				0				0
	147		-				0				0
	148		-				0				0
	149		-				0				0
	150		-				0				0
TOTALS					450,000	123,988	573,988	12,476	0	421,776	164,688

LONG TERM DEBT SCHEDULE - LT DEBT6

GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS

Debt Name		Amount of Issue	Type of Debt Obligation	Debt Resolution Number	Principal Due FY	Interest Due FY	Total Obligation Due FY	Bond Reg./ Paying Agent Fees Due FY	Reductions due to Refinancing or Prepayment of Certified Debt	Paid from Funds OTHER THAN Current Year Debt Service Taxes	Amount Paid Current Year Debt Service Levy
	151		-				0				0
	152		-				0				0
	153		-				0				0
	154		-				0				0
	155		-				0				0
	156		-				0				0
	157		-				0				0
	158		-				0				0
	159		-				0				0
	160		-				0				0
	161		-				0				0
	162		-				0				0
	163		-				0				0
	164		-				0				0
	165		-				0				0
	166		-				0				0
	167		-				0				0
	168		-				0				0
	169		-				0				0
	170		-				0				0
	171		-				0				0
	172		-				0				0
	173		-				0				0
	174		-				0				0
	175		-				0				0
	176		-				0				0
	177		-				0				0
	178		-				0				0
	179		-				0				0
	180		-				0				0
TOTALS					450,000	123,988	573,988	12,476	0	421,776	164,688

LONG TERM DEBT SCHEDULE - LT DEBT7

GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS

Debt Name		Amount of Issue	Type of Debt Obligation	Debt Resolution Number	Principal Due FY	Interest Due FY	Total Obligation Due FY	Bond Reg./ Paying Agent Fees Due FY	Reductions due to Refinancing or Prepayment of Certified Debt	Paid from Funds OTHER THAN Current Year Debt Service Taxes	Amount Paid Current Year Debt Service Levy
	181		-				0				0
	182		-				0				0
	183		-				0				0
	184		-				0				0
	185		-				0				0
	186		-				0				0
	187		-				0				0
	188		-				0				0
	189		-				0				0
	190		-				0				0
	191		-				0				0
	192		-				0				0
	193		-				0				0
	194		-				0				0
	195		-				0				0
	196		-				0				0
	197		-				0				0
	198		-				0				0
	199		-				0				0
	200		-				0				0
	201		-				0				0
	202		-				0				0
	203		-				0				0
	204		-				0				0
	205		-				0				0
	206		-				0				0
	207		-				0				0
	208		-				0				0
	209		-				0				0
	210		-				0				0
TOTALS					450,000	123,988	573,988	12,476	0	421,776	164,688

LONG TERM DEBT SCHEDULE - GRAND TOTALS

GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS

	Principal Due FY 2024	Interest Due FY 2024	Total Obligation Due FY 2024	Bond Reg./ Paying Agent Fees Due FY 2024	Reductions due to Refinancing or Prepayment of Certified Debt	Paid from Sources OTHER THAN Budget Year Debt Service Levy	Amount Paid Budget Year Debt Service Levy
GO - TOTAL	185,000	51,653	236,653	1,035	0	73,000	164,688
NON GO - TOTAL	265,000	72,335	337,335	11,441	0	348,776	0
GRAND - TOTAL	450,000	123,988	573,988	12,476	0	421,776	164,688

NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET

Fiscal Year July 1, 2023 - June 30, 2024

City of: ROLAND

The City Council will conduct a public hearing on the proposed Budget at: 208 N Main Street Roland, IA 50236 Meeting Date: 4/19/2023 Meeting Time: 06:00 PM

At the public hearing any resident or taxpayer may present objections to, or arguments in favor of , any part of the proposed budget. This notice represents a summary of the supporting detail of revenues and expenditures on file with the City Clerk and County Auditor.

City budgets are subject to protest. If protest petition requirements are met, the State Appeal Board will hold a local hearing. For more information, consult https://dom.iowa.gov/local-budget-appeals.

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 14.26404

The estimated tax levy rate per $1000 valuation on Agricultural land is 3.00295

At the public hearing, any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget.

Phone Number
(515) 388-4861

City Clerk/Finance Officer's NAME
JODI MEREDITH

		Budget FY 2024	Re-estimated FY 2023	Actual FY 2022
Revenues & Other Financing Sources				
Taxes Levied on Property	1	669,582	669,408	688,467
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	3	669,582	669,408	688,467
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	73,000	57,000	63,792
Other City Taxes	6	202,693	276,355	326,771
Licenses & Permits	7	4,225	4,225	3,517
Use of Money and Property	8	15,500	15,030	23,799
Intergovernmental	9	1,246,112	1,210,210	521,491
Charges for Fees & Service	10	1,092,122	1,014,155	995,533
Special Assessments	11	0	0	0
Miscellaneous	12	12,600	23,600	152,539
Other Financing Sources	13	0	0	0
Transfers In	14	253,000	327,320	939,282
Total Revenues and Other Sources	15	3,568,834	3,597,303	3,715,191
Expenditures & Other Financing Uses				
Public Safety	16	176,797	269,842	306,992
Public Works	17	384,533	274,336	484,385
Health and Social Services	18	1,360	11,360	0
Culture and Recreation	19	264,638	172,584	745,051
Community and Economic Development	20	26,500	26,550	14,758
General Government	21	198,786	175,453	157,919
Debt Service	22	237,688	242,206	0
Capital Projects	23	1,000,000	1,423,420	0
Total Government Activities Expenditures	24	2,290,302	2,595,751	1,709,105
Business Type / Enterprises	25	1,025,532	976,155	856,241
Total ALL Expenditures	26	3,315,834	3,571,906	2,565,346
Transfers Out	27	253,000	327,320	939,282
Total ALL Expenditures/Transfers Out	28	3,568,834	3,899,226	3,504,628
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	29	0	-301,923	210,563
Beginning Fund Balance July 1	30	2,175,070	2,476,993	2,266,430
Ending Fund Balance June 30	31	2,175,070	2,175,070	2,476,993