

36-340

Adoption of Budget and Certification of City Taxes

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

The City of: IMOGENE County Name: FREMONT Date Budget Adopted: 03/13/06
(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.

	Telephone Number	Signature	
County Auditor Date Stamp	January 1, 2005 Property Valuations		
	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	2a <u> 797,372 </u>	2b <u> 785,581 </u>	<u> 66 </u>
DEBT SERVICE	3a <u> </u>	3b <u> </u>	
Ag Land	4a <u> 50,580 </u>		

				(A)		(B)		(C)	
Code	Dollar		#N/A	Request with	Property Taxes				
Sec.	Limit	Purpose	#N/A	Utility Replacement	Levied			Rate	
384.1	#N/A	Regular General levy	###	5	6,459	6,363	43	8.10000	
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	3,000	2,956	52	3.76236	
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.		462	0	0	465	0	
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	
Total General Fund Regular Levies (5 thru 24)				25	9,459	9,319			
384.1	3.00375	Ag Land		26	152	152	63	3.00375	
Total General Fund Tax Levies (25 + 26)				27	9,611	9,471			Do Not Add
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	
Total Employee Benefit Levies (29,30,31)				32	0	0	65	0	
Sub Total Special Revenue Levies (28+32)				33	0	0			
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	
Total SSMID (34 thru 37)				38	0	0			Do Not Add
Total Special Revenue Levies (33+38)				39	0	0			
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	9,611	9,471	72	11.86236	

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 **IMOGENE**

(1)		General	Spec Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Tot
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
*Annual Report FY 2005									
Beginning Fund Balance July 1, 2005 (pg 5, line 134) *	1	9,961					9,961		9,961
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	20,720					20,720		20,720
Actual Expenditures Except End Bal (pg 12, line 259) *	3	25,150					25,150		25,150
Ending Fund Balance June 30, 2006 (pg 12, line 261) *	4	5,531	0	0	0	0	5,531	0	5,531
(2)		General	Spec Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Enterprise	Grand Total
** Re-Estimated FY 2006									
Beginning Fund Balance	5	5,531	0	0	0	0	5,531	0	5,531
Re-Est Revenues	6	27,512	0	0	0	0	27,512	0	27,512
Re-Est Expenditures	7	28,050	0	0	0	0	28,050	0	28,050
Continuing Appropriation	8				0		0	0	0
Ending Fund Balance	9	4,993	0	0	0	0	4,993	0	4,993
(3)									
** Budget FY 2007									
Beginning Fund Balance	10	4,993	0	0	0	0	4,993	0	4,993
Revenues	11	19,401	0	0	0	0	19,401	0	19,401
Expenditures	12	18,950	0	0	0	0	18,950	0	18,950
Continuing Appropriation	13				0		0	0	0
Ending Fund Balance	14	5,444	0	0	0	0	5,444	0	5,444

* 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.

CITY OF IMOGENE

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)
GOVERNMENT ACTIVITIES									
Public Safety									
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	500					330	500	1,284
Ambulance	6						331	0	0
Building Inspections	7						332	0	0
Miscellaneous Protective Services	8						333	0	0
Animal Control	9	100					349	100	187
Other Public Safety	10						334	0	0
TOTAL (lines 1 - 10)	11	600	0		0		600	600	1,471
Public Works									
Roads, Bridges, & Sidewalks	12	650					353	650	640
Parking - Meter and Off-Street	13						356	0	0
Street Lighting	14	3,100					324	3,100	3,071
Traffic Control and Safety	15	150					326	150	167
Snow Removal	16	1,200					354	1,200	868
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						358	0	0
Other Public Works	21						350	0	4,897
TOTAL (lines 12 - 21)	22	5,100	0		0		5,100	9,950	9,643
Health and Social Services									
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						341	0	0
Community Mental Health	28						342	0	0
Other Health and Social Services	29						343	0	0
TOTAL (lines 23 - 29)	30	0	0		0		0	0	0

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)
Culture and Recreation									
Library Services 31							344	0	0
Museum, Band and Theater 32							345	0	0
Parks 33							346	0	0
Recreation 34							587	0	0
Cemetery 35							366	0	0
Community Center, Zoo, & Marina 36							347	0	0
Other Culture and Recreation 37							348	0	0
TOTAL (lines 31 - 37) 38	0	0			0		0	0	0
Community and Economic Development									
Community Beautification 39							367	0	0
Economic Development 40							368	0	0
Housing and Urban Renewal 41							369	0	0
Planning & Zoning 42							379	0	3,500
Other Com & Econ Development 43							370	0	0
TOTAL (lines 39 - 43) 44	0	0			0		0	3,500	0
General Government									
Mayor, Council, & City Manager 45	550						375	550	500
Clerk, Treasurer, & Finance Adm. 46	5,750						376	5,750	5,500
Elections 47							377	0	800
Legal Services & City Attorney 48	200						378	200	200
City Hall & General Buildings 49	4,500						380	4,500	4,581
Tort Liability 50	2,250						382	2,250	2,500
Other General Government 51							381	0	0
TOTAL (lines 45 - 51) 52	13,250	0			0		13,250	14,000	14,036
Debt Service 53									
Capital Projects 54									
TOTAL Government Activities Expenditures (lines 11+22+30+38+44+52+53+54) 55	18,950	0	0	0	0		18,950	28,050	25,150
BUSINESS TYPE ACTIVITIES									
Proprietary: Enterprise & Budgeted ISF									
Water Utility 56							360	0	0
Sewer Utility 57							357	0	0
Electric Utility 58							361	0	0
Gas Utility 59							362	0	0
Airport 60							365	0	0
Landfill/Garbage 61							383	0	0
Transit 62							364	0	0
Cable TV, Internet & Telephone 63							443	0	0
Housing Authority 64							444	0	0
Storm Water Utility 65							445	0	0
Other Business Type (city hosp., ISF, parking, etc.) 66							446	0	0
Enterprise DEBT SERVICE 67							447	0	0
Enterprise CAPITAL PROJECTS 68							448	0	0
TOTAL Business Type Expenditures (lines 56 - 68) 69						0	0	0	0
TOTAL GOV & BUS TYPE EXP. (lines 55+69) 70	18,950	0	0	0	0	0	18,950	28,050	25,150
Transfers Out 71							0	0	0
Total Expenditures & Other Financing Uses (lines 71 +72) 72	18,950	0	0	0	0	0	18,950	28,050	25,150
Continuing Appropriation 73							0	0	0
Ending Fund Balance June 30 74	5,444	0	20	0	0	0	5,444	4,993	5,531

* 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 IMOGENE

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)
REVENUES & OTHER FINANCING SOURCES									
Taxes Levied on Property 1	9,471	0	0	0			9,471	9,471	8,211
Less: Uncollected Property Taxes - Levy Year 2							0	0	0
Net Current Property Taxes (line 1 minus line 2) 3	9,471	0	0	0			9,471	9,471	8,211
Delinquent Property Taxes 4							0	0	0
TIF Revenues 5							0	0	0
Other City Taxes:									
Utility Tax Replacement Excise Taxes 6	140	0	0	0			472 140	0	0
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	4,000						395 4,000	4,000	3,991
Subtotal - Other City Taxes (lines 6 thru 11) 12	4,140	0	0	0			4,140	4,000	3,991
Licenses & Permits 13	390						390	390	390
Use of Money & Property 14							0	0	35
Intergovernmental:									
Federal Grants & Reimbursements 15							399 0	0	0
State Shared Revenues 16	5,400						400 5,400	5,400	5,463
Other State Grants & Reimbursements 17							401 0	0	0
Local Grants & Reimbursements 18							402 0	0	538
Subtotal - Intergovernmental (lines 15 thru 18) 19	5,400	0	0	0		0	5,400	5,400	6,001
Charges for Fees & Service:									
Water Utility 20							404 0	0	0
Sewer Utility 21							405 0	0	0
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							410 0	0	0
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							413 0	0	0
Subtotal - Charges for Service (lines 20 thru 32) 33	0	0	0	0	0	0	0	0	0
Special Assessments 34							0	0	0
Miscellaneous 35							0	8,251	2,092
Other Financing Sources:									
Operating Transfers In 36							0	0	0
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	0	0	0	0	0	0	0	0
Total Revenues except for beginning fund balance (lines 3, 4, 5, 12, 13, 14, 19, 33, 34, 35, & 39) 40	19,401	0	0	0	0	0	19,401	27,512	20,720
Beginning Fund Balance July 1 41	4,993	0	0	0	0	0	4,993	5,531	9,961
TOTAL REVENUES & BEGIN BALANCE (lines 40+41) 42	24,394	0	0	0	0	0	24,394	33,043	30,681

CITY OF IMOGENE 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)	
Revenues & Other Financing Sources																		
Taxes Levied on Property	77	9,471	106	0	134	0	161	0					234	9,471	264	9,471	294	8,211
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	9,471	108	0	136	0	163	0					236	9,471	266	9,471	296	8,211
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	4,140	111	0	138	0	165	0					239	4,140	269	4,000	299	3,991
Licenses & Permits	82	390	112	0							212	0	240	390	270	390	300	390
Use of Money and Property	83	0	113	0	139	0	166	0	194	0	213	0	241	0	271	0	301	35
Intergovernmental	84	5,400	114	0	140	0	167	0			426	0	242	5,400	272	5,400	302	6,001
Charges for Fees & Service	85	0	115	0	141	0	168	0	195	0	214	0	243	0	273	0	303	0
Special Assessments	86	0	116	0	142	0	169	0			427	0	244	0	274	0	304	0
Miscellaneous	87	0	117	0	143	0	170	0	196	0	215	0	245	0	275	8,251	305	2,092
Sub-Total Revenues	88	19,401	118	0	144	0	171	0	197	0	216	0	246	19,401	276	27,512	306	20,720
Other Financing Sources:																		
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
Total Revenues and Other Sources	92	19,401	120	0	148	0	175	0	200	0	220	0	250	19,401	280	27,512	310	20,720
Expenditures & Other Financing Uses																		
Public Safety	600	600	609	0							623	0	335	600	632	600	642	1,471
Public Works	601	5,100	610	0							624	0	336	5,100	633	9,950	643	9,643
Health and Social Services	602	0	611	0							625	0	352	0	634	0	644	0
Culture and Recreation	603	0	612	0							626	0	371	0	635	0	645	0
Community and Economic Development	604	0	613	0							627	0	372	0	636	3,500	646	0
General Government	605	13,250	614	0							628	0	373	13,250	637	14,000	647	14,036
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
Total Government Activities Expenditures	608	18,950	617	0	619	0	622	0	631	0			442	18,950	640	28,050	650	25,150
Business Type Proprietary: Enterprise & ISF												0	374	0	641	0	651	0
Total Gov & Bus Type Expenditures	97	18,950	125	0	153	0	180	0	205	0	225	0	255	18,950	285	28,050	315	25,150
Transfers Out	101	0	129	0	156	0	184	0	207	0	229	0	259	0	289	0	319	0
Total ALL Expenditures/Transfers Out	102	18,950	130	0	157	0	185	0	208	0	230	0	260	18,950	290	28,050	320	25,150
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	103	451	131	0	158	0	186	0	209	0	231	0	261	451	291	-538	321	-4,430
Continuing Appropriation							652	0			653	0	654	0	655	0		
Beginning Fund Balance July 1	104	4,993	132	0	159	0	187	0	210	0	232	0	262	4,993	292	5,531	322	9,961
Ending Fund Balance June 30	105	5,444	133	0	160	0	188	0	211	0	233	0	263	5,444	293	4,993	323	5,531

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

City Name: IMOGENE

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
TOTALS			0	0	0	0	0	0

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

City Name: IMOGENE

USE THIS PAGE ONLY AFTER FILLING LINES 1 THRU 30 ABOVE.

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 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

