

# 62-586

## Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2011 - ENDING JUNE 30, 2012

The City of: Fremont County Name: MAHASKA Date Budget Adopted: 04/04/11  
(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.

641-933-4317  
Telephone Number

Signature

County Auditor Date Stamp

### January 1, 2010 Property Valuations

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular 2a	12,443,413 2b	12,105,147	704
DEBT SERVICE 3a	12,443,413 3b	12,105,147	
Ag Land 4a	430,012		

### 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	5 100,791	98,051	43 8.09995
(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	0	46 0.00000
12(12)	0.13500	Opr & Maint of City owned Civic Center	9	0	47 0.00000
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	0	52 0.00000
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	0	61 0.00000
28E.22	1.50000	Unified Law Enforcement	24	0	62 0.00000
<b>Total General Fund Regular Levies (5 thru 24)</b>			25 100,791	98,051	
384.1	3.00375	Ag Land	26 1,291	1,291	63 3.00224
<b>Total General Fund Tax Levies (25 + 26)</b>			27 102,082	99,342	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	0	0.00000
	Amt Nec	Other Employee Benefits	31	0	0.00000
<b>Total Employee Benefit Levies (29,30,31)</b>			32 0	0	65 0.00000
<b>Sub Total Special Revenue Levies (28+32)</b>			33 0	0	
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
<b>Total SSMID (34 thru 37)</b>			38 0	0	Do Not Add
<b>Total Special Revenue Levies (33+38)</b>			39 0	0	
384.4	Amt Nec	Debt Service Levy 76.10(6)	40 19,357	18,831	70 1.55560
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41	0	71 0.00000
<b>Total Property Taxes (27+39+40+41)</b>			42 121,439	118,173	72 9.65555

### 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

**Fremont**

		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)
<b>(1)</b>										
<b>*Annual Report FY 2010</b>										
Beginning Fund Balance July 1, 2006 (pg 5, line 134) *	1	267,927	264,755		0			532,682	730,765	1,263,447
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	124,960	117,567		45,211	317,700		605,438	214,681	820,119
Actual Expenditures Except End Bal (pg 12, line 259) *	3	119,718	165,142		45,211	17,700		347,771	442,478	790,249
Ending Fund Balance June 30, 2007 (pg 12, line 261) *	4	273,169	217,180	0	0	300,000	0	790,349	502,968	1,293,317
<b>(2)</b>		<b>General</b>	<b>Spec Rev</b>	<b>TIF Special Rev</b>	<b>Debt Serv</b>	<b>Capt Proj</b>	<b>Permanent</b>	<b>Tot Govt</b>	<b>Proprietary</b>	<b>Grand Total</b>
<b>** Re-Estimated FY 2011</b>										
Beginning Fund Balance	5	273,169	217,180	0	0	300,000	0	790,349	502,968	1,293,317
Re-Est Revenues	6	120,492	100,000	0	44,113	750,000	0	1,014,605	200,250	1,214,855
Re-Est Expenditures	7	161,494	106,100	0	44,113	750,000	0	1,061,707	197,687	1,259,394
Continuing Appropriation	8					0		0	0	0
Ending Fund Balance	9	232,167	211,080	0	0	300,000	0	743,247	505,531	1,248,778
<b>(3)</b>		<b>General</b>	<b>Spec Rev</b>	<b>TIF Special Rev</b>	<b>Debt Serv</b>	<b>Capt Proj</b>	<b>Permanent</b>	<b>Tot Govt</b>	<b>Proprietary</b>	<b>Grand Total</b>
<b>** Budget FY 2012</b>										
Beginning Fund Balance	10	232,167	211,080	0	0	300,000	0	743,247	505,531	1,248,778
Revenues	11	123,372	100,000	0	43,015	723,000	0	989,387	188,050	1,177,437
Expenditures	12	110,286	106,100	0	43,015	723,000	0	982,401	237,083	1,219,484
Continuing Appropriation	13					0		0	0	0
Ending Fund Balance	14	245,253	204,980	0	0	300,000	0	750,233	456,498	1,206,731

\* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2010

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



EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2012

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 2012 (J)	RE-ESTIMATED 2011 (K)	ACTUAL 2010 (L)
<b>PUBLIC SAFETY</b>											
Police Department/Crime Prevention	1	200							200	200	144
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	18,055							18,055	23,055	18,066
Ambulance	6	0							0	1,200	0
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	0	0
Animal Control	9	300							300	200	0
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	18,555	0	0			0		18,555	24,655	18,210
<b>PUBLIC WORKS</b>											
Roads, Bridges, & Sidewalks	12	29,200	66,100						95,300	95,300	125,999
Parking - Meter and Off-Street	13								0	0	3,075
Street Lighting	14								0	0	11,024
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	20								0	0	0
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	29,200	66,100	0			0		95,300	95,300	140,098
<b>HEALTH &amp; SOCIAL SERVICES</b>											
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
<b>CULTURE &amp; RECREATION</b>											
Library Services	31	3,310							3,310	3,268	3,211
Museum, Band and Theater	32								0	0	0
Parks	33	3,070							3,070	3,070	1,836
Recreation	34								0	0	0
Cemetery	35	5,000							5,000	5,000	4,514
Community Center, Zoo, & Marina	36	10,000							10,000	10,000	7,279
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	21,380	0	0			0		21,380	21,338	16,840

**EXPENDITURES SCHEDULE PAGE 2**  
**Fiscal Year Ending 2012**

**Fiscal Years**

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2012	RE-ESTIMATED 2011	ACTUAL 2010
		(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
<b>COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>											
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
<b>GENERAL GOVERNMENT</b>											
Mayor, Council, & City Manager	46	2,843							2,843	2,843	2,466
Clerk, Treasurer, & Finance Adm.	47	11,558							11,558	11,558	9,781
Elections	48	2,000							2,000	0	990
Legal Services & City Attorney	49	4,750							4,750	4,750	1,411
City Hall & General Buildings	50	20,000							20,000	54,950	27,122
Tort Liability	51								0	0	0
Other General Government	52		4,000						4,000	4,000	5,226
TOTAL (lines 46 - 52)	53	41,151	4,000	0			0		45,151	78,101	46,996
<b>DEBT SERVICE</b>											
Gov Capital Projects	54				43,015				43,015	44,113	45,211
TIF Capital Projects	55					723,000			723,000	750,000	14,160
TOTAL CAPITAL PROJECTS	56								0	0	0
TOTAL CAPITAL PROJECTS	57	0	0	0		723,000	0		723,000	750,000	14,160
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58	110,286	70,100	0	43,015	723,000	0		946,401	1,013,507	281,515
<b>BUSINESS TYPE ACTIVITIES</b>											
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>											
Water Utility	59							116,025	116,025	116,025	75,285
Sewer Utility	60							97,400	97,400	57,400	42,821
Electric Utility	61								0	0	0
Gas Utility	62								0	0	0
Airport	63								0	0	0
Landfill/Garbage	64								0	0	0
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	0
Enterprise CAPITAL PROJECTS	71								0	0	0
Enterprise TIF CAPITAL PROJECTS	72								0	0	0
TOTAL Business Type Expenditures (lines 59 - 73)	73							213,425	213,425	173,425	118,106
TOTAL ALL EXPENDITURES (lines 58+74)	74	110,286	70,100	0	43,015	723,000	0	213,425	1,159,826	1,186,932	399,621
Regular Transfers Out	75	0	36,000					23,658	59,658	72,462	390,628
Internal TIF Loan / Repayment Transfers Out	76								0	0	0
Total ALL Transfers Out	77	0	36,000	0	0	0	0	23,658	59,658	72,462	390,628
Total Expenditures & Fund Transfers Out (lines 75+78)	78	110,286	106,100	0	43,015	723,000	0	237,083	1,219,484	1,259,394	790,249
Continuing Appropriation	79					0		0	0	0	
Ending Fund Balance June 30	80	245,253	204,980	0	0	300,000	0	456,498	1,206,731	1,248,778	1,293,317

\* 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 2012

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2012 (J)	RE-ESTIMATED 2011 (K)	ACTUAL 2010 (L)
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>											
Taxes Levied on Property	1	99,342	0		18,831	0			118,173	115,864	117,226
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	99,342	0		18,831	0			118,173	115,864	117,226
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	2,740	0		526	0			3,266	3,189	1,275
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		40,000						40,000	40,000	52,263
Subtotal - Other City Taxes (lines 6 thru 12)	13	2,740	40,000		526	0			43,266	43,189	53,538
Licenses & Permits	14	740							740	740	1,170
Use of Money & Property	15	9,800						800	10,600	10,600	9,805
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		60,000						60,000	60,000	62,229
Other State Grants & Reimbursements	18					723,000			723,000	750,000	17,235
Local Grants & Reimbursements	19								0	0	0
Subtotal - Intergovernmental (lines 16 thru 19)	20	0	60,000	0	0	723,000		0	783,000	810,000	79,464
Charges for Fees & Service:											
Water Utility	21							79,750	79,750	79,750	81,826
Sewer Utility	22							71,500	71,500	71,500	72,840
Electric Utility	23							0	0	0	0
Gas Utility	24							0	0	0	0
Parking	25							0	0	0	0
Airport	26							0	0	0	0
Landfill/Garbage	27							0	0	0	0
Hospital	28							0	0	0	0
Transit	29							0	0	0	0
Cable TV, Internet & Telephone	30							0	0	0	0
Housing Authority	31							0	0	0	0
Storm Water Utility	32							0	0	0	0
Other Fees & Charges for Service	33	10,350							10,350	10,350	11,943
Subtotal - Charges for Service (lines 21 thru 33)	34	10,350	0		0	0	0	151,250	161,600	161,600	166,609
Special Assessments	35								0	0	0
Miscellaneous	36	400							400	400	1,679
Other Financing Sources:											
Regular Operating Transfers In	37				23,658			36,000	59,658	72,462	390,628
Internal TIF Loan Transfers In	38								0	0	0
Subtotal ALL Operating Transfers In	39	0	0	0	23,658	0	0	36,000	59,658	72,462	390,628
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	23,658	0	0	36,000	59,658	72,462	390,628
<b>Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, &amp; 41)</b>	43	123,372	100,000	0	43,015	723,000	0	188,050	1,177,437	1,214,855	820,119
Beginning Fund Balance July 1	44	232,167	211,080	0	0	300,000	0	505,531	1,248,778	1,293,317	1,263,447
<b>TOTAL REVENUES &amp; BEGIN BALANCE (lines 42+43)</b>	45	355,539	311,080	0	43,015	1,023,000	0	693,581	2,426,215	2,508,172	2,083,566

**CITY OF Fremont**  
**ADOPTED BUDGET SUMMARY**  
**YEAR ENDED JUNE 30, 2012**

**Fiscal Years**

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2012 (J)	RE-ESTIMATED 2011 (K)	ACTUAL 2010 (L)
<b>Revenues &amp; Other Financing Sources</b>											
	1	99,342	0		18,831	0			118,173	115,864	117,226
	2	0	0		0	0			0	0	0
	3	99,342	0		18,831	0			118,173	115,864	117,226
	4	0	0		0	0			0	0	0
	5			0					0	0	0
	6	2,740	40,000		526	0			43,266	43,189	53,538
	7	740	0					0	740	740	1,170
	8	9,800	0	0	0	0	0	800	10,600	10,600	9,805
	9	0	60,000	0	0	723,000		0	783,000	810,000	79,464
	10	10,350	0		0	0	0	151,250	161,600	161,600	166,609
	11	0	0		0	0		0	0	0	0
	12	400	0		0	0	0	0	400	400	1,679
	13	123,372	100,000	0	19,357	723,000	0	152,050	1,117,779	1,142,393	429,491
<b>Other Financing Sources:</b>											
	14	0	0	0	23,658	0	0	36,000	59,658	72,462	390,628
	15	0	0	0	0	0		0	0	0	0
	16	0	0	0	0	0		0	0	0	0
	17	123,372	100,000	0	43,015	723,000	0	188,050	1,177,437	1,214,855	820,119
<b>Expenditures &amp; Other Financing Uses</b>											
	18	18,555	0	0			0		18,555	24,655	18,210
	19	29,200	66,100	0			0		95,300	95,300	140,098
	20	0	0	0			0		0	0	0
	21	21,380	0	0			0		21,380	21,338	16,840
	22	0	0	0			0		0	0	0
	23	41,151	4,000	0			0		45,151	78,101	46,996
	24	0	0	0	43,015		0		43,015	44,113	45,211
	25	0	0	0		723,000	0		723,000	750,000	14,160
	26	110,286	70,100	0	43,015	723,000	0		946,401	1,013,507	281,515
	27							213,425	213,425	173,425	118,106
	28	110,286	70,100	0	43,015	723,000	0	213,425	1,159,826	1,186,932	399,621
	29	0	36,000	0	0	0	0	23,658	59,658	72,462	390,628
	30	110,286	106,100	0	43,015	723,000	0	237,083	1,219,484	1,259,394	790,249
	31										
	32	13,086	-6,100	0	0	0	0	-49,033	-42,047	-44,539	29,870
	33					0		0	0	0	
	34	232,167	211,080	0	0	300,000	0	505,531	1,248,778	1,293,317	1,263,447
	35	245,253	204,980	0	0	300,000	0	456,498	1,206,731	1,248,778	1,293,317

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

Fiscal Year  
2012

City Name: Fremont

	Project Name (A)	Amount of Issue (B)	Date certified To County Auditor (C)	Principal Due FY 2012 (D)	Interest Due FY 2012 +(E)	Bond Reg & Other Fees Due FY 2012 +(F)	Total Obligation Due FY 2012 =(G)	Amount Paid by Other Sources or Debt Service Fund Balance -(H)	Amount Paid by Current Year Utility Replacement and Debt Service Taxes =(I)
(1)	General Obligation Bond CW 9614G	396,000	December 1997	25,000	4,500	75	29,575	16,266	13,309
(2)	General Obligation Bond CW9118 G	205,000	January 1999	11,000	2,400	40	13,440	7,392	6,048
(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			36,000	6,900	115	43,015	23,658	19,357

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

Fiscal Year

2012

City Name: Fremont

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 2012 (D)	Interest Due FY 2012 +(E)	Bond Reg/Other Fees Due FY 2012 +(F)	Total Obligation Due FY 2012 =(G)	Paid from Funds OTHER THAN Current Year Property Taxes -(H)	Amount Paid by Current Year Debt Service Levy #NAME?
(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
				36,000	6,900	115	43,015	23,658	19,357

