

62-586

Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2015 - ENDING JUNE 30, 2016

The City of: Fremont County Name: MAHASKA Date Budget Adopted: 3/2/2015
(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.

641-933-4317

Telephone Number

Signature

County Auditor Date Stamp

January 1, 2014 Property Valuations

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	2a <u>13,900,576</u>	2b <u>13,562,196</u>	743
DEBT SERVICE	3a <u>13,900,576</u>	3b <u>13,562,196</u>	
Ag Land	4a <u>564,042</u>		

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	5 112,595	109,854	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(15)	0.06750	Levee Impr. fund in special charter city	13	0	51 0
12(17)	Amt Nec	Liability, property & self insurance costs	14 4,642	4,529	52 0.33394
12(21)	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(16)	0.20500	Maintain Institution received by gift/devise	22	0	60 0
12(18)	1.00000	City Emergency Medical District	463	0	466 0
12(20)	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)	25 117,237	114,383	
384.1	3.00375	Ag Land	26 1,694	1,694	63 3.00375
		Total General Fund Tax Levies (25 + 26)	27 118,931	116,077	Do Not Add
		Special Revenue Levies			
384.8	0.27000	Emergency (if general fund at levy limit)	28	0	64 0
384.6	Amt Nec	Police & Fire Retirement	29	0	0
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30 5,417	5,285	0.38970
Rules	Amt Nec	Other Employee Benefits	31	0	0
		Total Employee Benefit Levies (29,30,31)	32 5,417	5,285	65 0.38970
		Sub Total Special Revenue Levies (28+32)	33 5,417	5,285	
		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 5,417	5,285	
384.4	Amt Nec	Debt Service Levy 76.10(6)	40 41,410	40,402	70 2.97901
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41	0	71 0
		Total Property Taxes (27+39+40+41)	42 165,758	161,764	72 11.80265

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.

(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)
(1)										
*Annual Report FY 2014										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	280,852	406,410	0	-20,712	145,509	0	812,059	320,089	1,132,148
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	139,520	135,446	0	43,677	133,395	0	452,038	212,552	664,590
Actual Expenditures Except End Bal (pg 12, line 259) *	3	124,657	167,243	0	40,808	133,395	0	466,103	361,053	827,156
Ending Fund Balance June 30 (pg 12, line 261) *	4	295,715	374,613	0	-17,843	145,509	0	797,994	171,588	969,582
(2)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Re-Estimated FY 2015										
Beginning Fund Balance	5	295,715	374,613	0	-17,843	145,509	0	797,994	171,588	969,582
Re-Est Revenues	6	128,426	138,297	0	44,184	0	0	310,907	62,500	373,407
Re-Est Expenditures	7	135,524	90,400	0	42,600	0	0	268,524	137,000	405,524
Ending Fund Balance	8	288,617	422,510	0	-16,259	145,509	0	840,377	97,088	937,465
(3)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2016										
Beginning Fund Balance	9	288,617	422,510	0	-16,259	145,509	0	840,377	97,088	937,465
Revenues	10	135,196	143,377	0	42,410	0	0	320,983	55,000	375,983
Expenditures	11	147,972	108,447	0	41,410	0	0	297,829	108,676	406,505
Ending Fund Balance	12	275,841	457,440	0	-15,259	145,509	0	863,531	43,412	906,943

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

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

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2016

Fiscal Years

GOVERNMENT ACTIVITIES		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2016	RE-ESTIMATED 2015	ACTUAL 2014
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
PUBLIC SAFETY											
Police Department/Crime Prevention	1	7,340							7,340	6,464	6,478
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	33,665							33,665	33,665	22,136
Ambulance	6	1,200							1,200	0	0
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	0	0
Animal Control	9	300							300	50	50
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	42,505	0				0		42,505	40,179	28,664
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	37,473	96,047						133,520	108,000	151,881
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		12,400						12,400	12,400	11,583
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 (if not Enterprise)	19								0	0	0
Garbage (if not Enterprise)	20								0	0	0
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	37,473	108,447				0		145,920	120,400	163,464
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
CULTURE & RECREATION											
Library Services	31	1,655							1,655	1,634	1,843
Museum, Band and Theater	32								0	0	0
Parks	33	4,990							4,990	4,900	4,568
Recreation	34								0	0	0
Cemetery	35	5,400							5,400	5,301	5,301
Community Center, Zoo, & Marina	36	7,207							7,207	6,903	7,209
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	19,252	0				0		19,252	18,738	18,921

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2016

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 2016 (J)	RE-ESTIMATED 2015 (K)	ACTUAL 2014 (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
	44											
TOTAL (lines 39 - 44)	45		0	0	0			0		0	0	0
GENERAL GOVERNMENT												
Mayor, Council, & City Manager	46		7,470							7,470	4,763	5,191
Clerk, Treasurer, & Finance Adm.	47		15,642							15,642	15,664	14,954
Elections	48		2,000							2,000	0	1,054
Legal Services & City Attorney	49		2,450							2,450	2,500	2,275
City Hall & General Buildings	50		21,180							21,180	23,680	23,687
Tort Liability	51									0	0	0
Other General Government	52									0	0	33,690
TOTAL (lines 46 - 52)	53		48,742	0	0			0		48,742	46,607	80,851
DEBT SERVICE	54					41,410				41,410	42,600	40,808
Gov Capital Projects	55									0	0	133,395
TIF Capital Projects	56									0	0	0
TOTAL CAPITAL PROJECTS	57		0	0	0		0	0		0	0	133,395
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58		147,972	108,447	0	41,410	0	0		297,829	268,524	466,103
BUSINESS TYPE ACTIVITIES												
Proprietary: Enterprise & Budgeted ISF												
Water Utility	59									0	0	836
Sewer Utility	60								108,676	108,676	137,000	209,902
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								108,676	108,676	137,000	210,738
TOTAL ALL EXPENDITURES (lines 58+74)	74		147,972	108,447	0	41,410	0	0	108,676	406,505	405,524	676,841
Regular Transfers Out	75									0	0	150,315
Internal TIF Loan / Repayment Transfers Out	76									0	0	0
Total ALL Transfers Out	77		0	0	0	0	0	0	0	0	0	150,315
Total Expenditures & Fund Transfers Out (lines 75+76)	78		147,972	108,447	0	41,410	0	0	108,676	406,505	405,524	827,156
Ending Fund Balance June 30	79		275,841	457,440	0	-15,259	145,509	0	43,412	906,943	937,465	969,582

* 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

2016

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2016 (J)	RE-ESTIMATED 2015 (K)	ACTUAL 2014 (L)
REVENUES & OTHER FINANCING SOURCES											
	1	116,077	5,285		40,402	0			161,764	163,690	160,770
	2								0	0	0
	3	116,077	5,285		40,402	0			161,764	163,690	160,770
	4								0	0	0
	5								0	0	0
Other City Taxes:											
	6	2,854	132		1,008	0			3,994	4,085	35
	7								0	0	0
	8								0	0	0
	9								0	0	0
	10								0	0	0
	11								0	0	0
	12		64,000						64,000	64,000	61,255
	13	2,854	64,132		1,008	0			67,994	68,085	61,290
	14	1,225							1,225	1,225	538
	15	6,008							6,008	0	6,295
Intergovernmental:											
	16								0	0	0
	17		73,829						73,829	70,585	74,191
	18	2,832	131	0	1,000	0		0	3,963	1,940	133,395
	19								0	0	0
	20	2,832	73,960	0	1,000	0		0	77,792	72,525	207,586
Charges for Fees & Service:											
	21								0	0	0
	22							55,000	55,000	62,500	62,237
	23								0	0	0
	24								0	0	0
	25								0	0	0
	26								0	0	0
	27								0	0	0
	28								0	0	0
	29								0	0	0
	30								0	0	0
	31								0	0	0
	32								0	0	0
	33								0	0	0
	34	0	0		0	0	0	55,000	55,000	62,500	62,237
	35								0	0	0
	36	6,200							6,200	5,382	15,559
Other Financing Sources:											
	37								0	0	150,315
	38								0	0	0
	39	0	0	0	0	0	0	0	0	0	150,315
	40								0	0	0
	41								0	0	0
	42	0	0	0	0	0	0	0	0	0	150,315
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)											
	43	135,196	143,377	0	42,410	0	0	55,000	375,983	373,407	664,590
	44	288,617	422,510	0	-16,259	145,509	0	97,088	937,465	969,582	1,132,148
	45	423,813	565,887	0	26,151	145,509	0	152,088	1,313,448	1,342,989	1,796,738

CITY OF Fremont

ADOPTED BUDGET SUMMARY
YEAR ENDED JUNE 30, 2016

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2016 (J)	RE-ESTIMATED 2015 (K)	ACTUAL 2014 (L)
Revenues & Other Financing Sources											
Taxes Levied on Property	1	116,077	5,285		40,402	0			161,764	163,690	160,770
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	116,077	5,285		40,402	0			161,764	163,690	160,770
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	2,854	64,132		1,008	0			67,994	68,085	61,290
Licenses & Permits	7	1,225	0					0	1,225	1,225	538
Use of Money and Property	8	6,008	0	0	0	0	0	0	6,008	0	6,295
Intergovernmental	9	2,832	73,960	0	1,000	0		0	77,792	72,525	207,586
Charges for Fees & Service	10	0	0		0	0		55,000	55,000	62,500	62,237
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	6,200	0		0	0		0	6,200	5,382	15,559
Sub-Total Revenues	13	135,196	143,377	0	42,410	0	0	55,000	375,983	373,407	514,275
Other Financing Sources:											
Total Transfers In	14	0	0	0	0	0	0	0	0	0	150,315
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	135,196	143,377	0	42,410	0	0	55,000	375,983	373,407	664,590
Expenditures & Other Financing Uses											
Public Safety	18	42,505	0	0			0		42,505	40,179	28,664
Public Works	19	37,473	108,447	0			0		145,920	120,400	163,464
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	19,252	0	0			0		19,252	18,738	18,921
Community and Economic Development	22	0	0	0			0		0	0	0
General Government	23	48,742	0	0			0		48,742	46,607	80,851
Debt Service	24	0	0	0	41,410				41,410	42,600	40,808
Capital Projects	25	0	0	0		0			0	0	133,395
Total Government Activities Expenditures	26	147,972	108,447	0	41,410	0	0		297,829	268,524	466,103
Business Type Proprietary: Enterprise & ISF	27							108,676	108,676	137,000	210,738
Total Gov & Bus Type Expenditures	28	147,972	108,447	0	41,410	0	0	108,676	406,505	405,524	676,841
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	150,315
Total ALL Expenditures/Fund Transfers Out	30	147,972	108,447	0	41,410	0	0	108,676	406,505	405,524	827,156
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-12,776	34,930	0	1,000	0	0	-53,676	-30,522	-32,117	-162,566
Beginning Fund Balance July 1	33	288,617	422,510	0	-16,259	145,509	0	97,088	937,465	969,582	1,132,148
Ending Fund Balance June 30	34	275,841	457,440	0	-15,259	145,509	0	43,412	906,943	937,465	969,582

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

City Name: Fremont

Fiscal Year
2016

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Project Name	Amount of Issue	Date Certified to County Auditor	Principal Due FY 2016	Interest Due FY 2016	Bond Reg/Other Fees Due FY 2016	Total Obligation Due FY 2016	Paid from Funds OTHER THAN Current Year Property Taxes	Amount Paid by Current Year Debt Service Levy
(1) D/S BACKFILL REVENUE								0
(2) General Obligation Bonds CW9614G	396,000	Dec 1997	25,000	1,500	25	26,525		26,525
(3) General Obligation Bonds	205,000	Jan 1999	14,000	870	15	14,885		14,885
(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			39,000	2,370	40	41,410	0	41,410

