

# 36-344

## Adoption of Budget and Certification of City Taxes

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

The City of: TABOR County Name: FREMONT & MILLS Date Budget Adopted: 3/11/2015  
(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.

712-629-2295

Telephone Number

Signature

County Auditor Date Stamp

### January 1, 2014 Property Valuations

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	2a <u>22,675,476</u>	2b <u>22,237,863</u>	1,040
<b>DEBT SERVICE</b>	3a <u>22,675,476</u>	3b <u>22,237,863</u>	
Ag Land	4a <u>450,134</u>		

### TAXES LEVIED

Code Sec.	Dollar Limit	Purpose	(A) Request with Utility Replacement	(B) Property Taxes Levied	(C) Property Tax Rate
384.1	8.10000	Regular General levy	5 183,671	43 180,127	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 42,000	41,189	52 1.85222
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
		<b>Total General Fund Regular Levies (5 thru 24)</b>	25 225,671	221,316	
384.1	3.00375	Ag Land	26 1,300	1,300	63 2.88803
		<b>Total General Fund Tax Levies (25 + 26)</b>	27 226,971	222,616	Do Not Add
		Special Revenue Levies			
384.8	0.27000	Emergency (if general fund at levy limit)	28 6,122	6,004	64 0.27000
384.6	Amt Nec	Police & Fire Retirement	29	0	0
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30 8,878	8,707	0.39152
Rules	Amt Nec	Other Employee Benefits	31	0	0
		<b>Total Employee Benefit Levies (29,30,31)</b>	32 8,878	8,707	65 0.39152
		<b>Sub Total Special Revenue Levies (28+32)</b>	33 15,000	14,711	
		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
		<b>Total SSMID</b>	38 0	0	Do Not Add
		<b>Total Special Revenue Levies</b>	39 15,000	14,711	
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
		<b>Total Property Taxes (27+39+40+41)</b>	42 241,971	237,327	72 10.61374

**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 **TABOR**

		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 2014</b>										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	76,917	6	0	0	0	110,265	187,188	103,485	290,673
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	465,063	185,707	0	0	0	0	650,770	268,600	919,370
Actual Expenditures Except End Bal (pg 12, line 259) *	3	430,425	180,070	0	0	0	0	610,495	265,129	875,624
Ending Fund Balance June 30 (pg 12, line 261) *	4	111,555	5,643	0	0	0	110,265	227,463	106,956	334,419
<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 2015</b>										
Beginning Fund Balance	5	111,555	5,643	0	0	0	110,265	227,463	106,956	334,419
Re-Est Revenues	6	507,655	90,000	0	0	0	0	597,655	232,500	830,155
Re-Est Expenditures	7	505,103	80,935	0	0	0	0	586,038	202,050	788,088
Ending Fund Balance	8	114,107	14,708	0	0	0	110,265	239,080	137,406	376,486
<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 2016</b>										
Beginning Fund Balance	9	114,107	14,708	0	0	0	110,265	239,080	137,406	376,486
Revenues	10	488,321	113,500	0	0	0	0	601,821	240,500	842,321
Expenditures	11	584,771	108,342	0	0	0	0	693,113	157,441	850,554
Ending Fund Balance	12	17,657	19,866	0	0	0	110,265	147,788	220,465	368,253

\* 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.

**CITY OF \_\_\_\_\_ TABOR \_\_\_\_\_**

**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**

		Request with Utility Replacement (A)	Property Taxes Levied (B)
1	Portion of General Fund Levy Used for Emerg. Mgmt. Comm.	0	0
2	Support of a Local Emerg.Mgmt.Comm.	0	0
3	TOTAL FOR FISCAL YEAR 2014	0	0

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)
<b>PUBLIC SAFETY</b>											
Police Department/Crime Prevention	1	105,157							105,157	105,131	98,565
Jail	2								0	0	0
Emergency Management	3	9,272							9,272	5,500	5,199
Flood Control	4								0	0	0
Fire Department	5	55,000							55,000	48,000	35,132
Ambulance	6	90,050							90,050	89,780	72,141
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	0	0
Animal Control	9	250							250	150	265
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	259,729	0				0		259,729	248,561	211,302
<b>PUBLIC WORKS</b>											
Roads, Bridges, & Sidewalks	12	122,800	108,342						231,142	180,935	145,989
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	11,000							11,000	11,000	10,216
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	4,000							4,000	0	0
Other Public Works	21								0	3,600	3,600
TOTAL (lines 12 - 21)	22	137,800	108,342				0		246,142	195,535	159,805
<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
<b>CULTURE &amp; RECREATION</b>											
Library Services	31	40,000							40,000	40,000	34,076
Museum, Band and Theater	32	5,000							5,000	0	0
Parks	33	19,995							19,995	17,445	13,205
Recreation	34								0	0	0
Cemetery	35	8,000							8,000	13,000	7,759
Community Center, Zoo, & Marina	36								0	0	0
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	72,995	0				0		72,995	70,445	55,040

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)
<b>COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>												
Community Beautification	39									0	0	0
Economic Development	40		1,800							1,800	1,500	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)	45		1,800	0	0			0		1,800	1,500	0
<b>GENERAL GOVERNMENT</b>												
Mayor, Council, & City Manager	46		3,100							3,100	2,900	2,648
Clerk, Treasurer, & Finance Adm.	47		108,547							108,547	67,097	79,841
Elections	48		800							800	0	0
Legal Services & City Attorney	49									0	0	0
City Hall & General Buildings	50									0	0	0
Tort Liability	51									0	0	0
Other General Government	52									0	0	0
TOTAL (lines 46 - 52)	53		112,447	0	0			0		112,447	69,997	82,489
<b>DEBT SERVICE</b>	54									0	0	0
Gov Capital Projects	55									0	0	0
TIF Capital Projects	56									0	0	0
<b>TOTAL CAPITAL PROJECTS</b>	57		0	0	0		0	0		0	0	0
<b>TOTAL Government Activities Expenditures</b> (lines 11+22+30+38+45+53+54+57)	58		584,771	108,342	0	0	0	0		693,113	586,038	508,636
<b>BUSINESS TYPE ACTIVITIES</b>												
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>												
Water Utility	59								74,029	74,029	44,600	115,654
Sewer Utility	60								69,412	69,412	80,450	69,506
Electric Utility	61								0	0	0	0
Gas Utility	62								0	0	0	0
Airport	63								0	0	0	0
Landfill/Garbage	64								14,000	14,000	14,000	13,129
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	63,000	66,840
Enterprise CAPITAL PROJECTS	71								0	0	0	0
Enterprise TIF CAPITAL PROJECTS	72								0	0	0	0
<b>TOTAL Business Type Expenditures (lines 59 - 73)</b>	73								157,441	157,441	202,050	265,129
<b>TOTAL ALL EXPENDITURES (lines 58+74)</b>	74		584,771	108,342	0	0	0	0	157,441	850,554	788,088	773,765
Regular Transfers Out	75									0	0	101,859
Internal TIF Loan / Repayment Transfers Out	76									0	0	0
<b>Total ALL Transfers Out</b>	77		0	0	0	0	0	0	0	0	0	101,859
<b>Total Expenditures &amp; Fund Transfers Out (lines 75+76)</b>	78		584,771	108,342	0	0	0	0	157,441	850,554	788,088	875,624
<b>Ending Fund Balance June 30</b>	79		17,657	19,866	0	0	0	110,265	220,465	368,253	376,486	334,419

\* 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)
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>											
	1	222,616	14,711		0	0			237,327	246,969	210,764
	2								0	0	0
	3	222,616	14,711		0	0			237,327	246,969	210,764
	4								0	0	0
	5								0	0	0
Other City Taxes:											
	6	5,000	289		0	0			5,289	6,800	4,566
	7	15,000							15,000	10,000	0
	8								0	0	0
	9								0	0	0
	10								0	0	0
	11								0	0	0
	12	100,000							100,000	100,000	80,559
	13	120,000	289		0	0			120,289	116,800	85,125
	14	1,050							1,050	750	949
	15	6,500							6,500	6,096	492
Intergovernmental:											
	16								0	0	0
	17		98,500						98,500	90,000	103,848
	18	0	0	0	0	0		0	0	800	919
	19	9,055							9,055	30,000	9,953
	20	9,055	98,500	0	0	0		0	107,555	120,800	114,720
Charges for Fees & Service:											
	21							176,500	176,500	124,520	126,052
	22							50,000	50,000	97,000	118,741
	23								0	0	0
	24								0	0	0
	25								0	0	0
	26								0	0	0
	27	4,000						14,000	18,000	14,200	13,871
	28								0	0	0
	29								0	0	0
	30								0	0	0
	31								0	0	0
	32								0	0	0
	33	125,000							125,000	103,000	107,202
	34	129,000	0		0	0	0	240,500	369,500	338,720	365,866
	35								0	0	225
	36	100							100	20	39,370
Other Financing Sources:											
	37								0	0	101,859
	38								0	0	0
	39	0	0	0	0	0	0	0	0	0	101,859
	40								0	0	0
	41								0	0	0
	42	0	0	0	0	0	0	0	0	0	101,859
<b>Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, &amp; 41)</b>											
	43	488,321	113,500	0	0	0	0	240,500	842,321	830,155	919,370
	44	114,107	14,708	0	0	0	110,265	137,406	376,486	334,419	290,673
	45	602,428	128,208	0	0	0	110,265	377,906	1,218,807	1,164,574	1,210,043

**CITY OF TABOR**  
**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)
<b>Revenues &amp; Other Financing Sources</b>											
Taxes Levied on Property	1	222,616	14,711		0	0			237,327	246,969	210,764
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	222,616	14,711		0	0			237,327	246,969	210,764
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	120,000	289		0	0			120,289	116,800	85,125
Licenses & Permits	7	1,050	0					0	1,050	750	949
Use of Money and Property	8	6,500	0	0	0	0	0	0	6,500	6,096	492
Intergovernmental	9	9,055	98,500	0	0	0		0	107,555	120,800	114,720
Charges for Fees & Service	10	129,000	0		0	0		240,500	369,500	338,720	365,866
Special Assessments	11	0	0		0	0		0	0	0	225
Miscellaneous	12	100	0		0	0		0	100	20	39,370
Sub-Total Revenues	13	488,321	113,500	0	0	0		240,500	842,321	830,155	817,511
<b>Other Financing Sources:</b>											
Total Transfers In	14	0	0	0	0	0		0	0	0	101,859
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
<b>Total Revenues and Other Sources</b>	<b>17</b>	<b>488,321</b>	<b>113,500</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>240,500</b>	<b>842,321</b>	<b>830,155</b>	<b>919,370</b>
<b>Expenditures &amp; Other Financing Uses</b>											
Public Safety	18	259,729	0	0					259,729	248,561	211,302
Public Works	19	137,800	108,342	0					246,142	195,535	159,805
Health and Social Services	20	0	0	0					0	0	0
Culture and Recreation	21	72,995	0	0					72,995	70,445	55,040
Community and Economic Development	22	1,800	0	0					1,800	1,500	0
General Government	23	112,447	0	0					112,447	69,997	82,489
Debt Service	24	0	0	0	0				0	0	0
Capital Projects	25	0	0	0		0			0	0	0
<b>Total Government Activities Expenditures</b>	<b>26</b>	<b>584,771</b>	<b>108,342</b>	<b>0</b>	<b>0</b>	<b>0</b>			<b>693,113</b>	<b>586,038</b>	<b>508,636</b>
Business Type Proprietary: Enterprise & ISF	27							157,441	157,441	202,050	265,129
<b>Total Gov &amp; Bus Type Expenditures</b>	<b>28</b>	<b>584,771</b>	<b>108,342</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>157,441</b>	<b>850,554</b>	<b>788,088</b>	<b>773,765</b>
<b>Total Transfers Out</b>	<b>29</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>101,859</b>
<b>Total ALL Expenditures/Fund Transfers Out</b>	<b>30</b>	<b>584,771</b>	<b>108,342</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>157,441</b>	<b>850,554</b>	<b>788,088</b>	<b>875,624</b>
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-96,450	5,158	0	0	0		83,059	-8,233	42,067	43,746
<b>Beginning Fund Balance July 1</b>	<b>33</b>	<b>114,107</b>	<b>14,708</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>110,265</b>	<b>137,406</b>	<b>376,486</b>	<b>334,419</b>	<b>290,673</b>
<b>Ending Fund Balance June 30</b>	<b>34</b>	<b>17,657</b>	<b>19,866</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>110,265</b>	<b>220,465</b>	<b>368,253</b>	<b>376,486</b>	<b>334,419</b>

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

City Name: TABOR

Fiscal Year  
2016

Project Name (A)	Amount of Issue (B)	Date Certified to County Auditor (C)	Principal Due FY 2016 (D)	Interest Due FY 2016 +(E)	Bond Reg/Other Fees Due FY 2016 +(F)	Total Obligation Due FY 2016 =(G)	Paid from Funds OTHER THAN Current Year Property Taxes -(H)	Amount Paid by Current Year Debt Service Levy =(I)
(1) D/S BACKFILL REVENUE								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

