

36-340

Adoption of Budget and Certification of City Taxes

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

The City of: Imogene County Name: FREMONT Date Budget Adopted: 3/16/2015
(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.

County Auditor Date Stamp		Telephone Number		Signature				
		January 1, 2014 Property Valuations				Last Official Census 72		
		Regular		With Gas & Electric			Without Gas & Electric	
		DEBT SERVICE		2a	857,692		2b	845,800
		Ag Land		3a	857,692		3b	845,800
		4a	199,032					

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 6,947	6,851	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 2,000	1,972	52 2.33184
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 8,947	8,823	
384.1	3.00375	Ag Land	26 598	598	63 3.00375
Total General Fund Tax Levies (25 + 26)			27 9,545	9,421	Do Not Add
Special Revenue Levies					
384.8	0.27000	Emergency (if general fund at levy limit)	28 232	228	64 0.27000
384.6	Amt Nec	Police & Fire Retirement	29	0	0
Rules	Amt Nec	FICA & IPERS (if general fund at levy limit)	30 1,000	986	1.16592
Rules	Amt Nec	Other Employee Benefits	31	0	0
Total Employee Benefit Levies (29,30,31)			32 1,000	986	65 1.16592
Sub Total Special Revenue Levies (28+32)			33 1,232	1,214	
Valuation					
386	As Req	With Gas & Elec	Without Gas & Elec		
	SSMID 1 (A)	(B)		34	0
	SSMID 2 (A)	(B)		35	0
	SSMID 3 (A)	(B)		36	0
	SSMID 4 (A)	(B)		37	0
	SSMID 5 (A)	(B)		555	0
	SSMID 6 (A)	(B)		556	0
	SSMID 7 (A)	(B)		1177	0
Total SSMID			38	0	Do Not Add
Total Special Revenue Levies			39 1,232	1,214	
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 10,777	10,635	72 11.86776

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.

Fund Balance Worksheet for City of

Imogene

		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	7,339	0	0	0	0	0	7,339	0	7,339
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	19,089	5,713	0	0	0	0	24,802	0	24,802
Actual Expenditures Except End Bal (pg 12, line 259) *	3	18,003	2,670	0	0	0	0	20,673	0	20,673
Ending Fund Balance June 30 (pg 12, line 261) *	4	8,425	3,043	0	0	0	0	11,468	0	11,468
(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	8,425	3,043	0	0	0	0	11,468	0	11,468
Re-Est Revenues	6	17,257	8,142	0	0	50,700	0	76,099	0	76,099
Re-Est Expenditures	7	23,852	0	0	0	30,000	0	53,852	0	53,852
Ending Fund Balance	8	1,830	11,185	0	0	20,700	0	33,715	0	33,715
(3)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2016										
Beginning Fund Balance	9	1,830	11,185	0	0	20,700	0	33,715	0	33,715
Revenues	10	16,450	7,171	0	0	0	0	23,621	0	23,621
Expenditures	11	16,799	7,132	0	0	0	0	23,931	0	23,931
Ending Fund Balance	12	1,481	11,224	0	0	20,700	0	33,405	0	33,405

* 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 _____ **Imogene**

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)
PUBLIC SAFETY											
Police Department/Crime Prevention	1	1,039							1,039	1,039	1,039
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	500							500	500	500
Ambulance	6								0	0	0
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	0	0
Animal Control	9								0	0	0
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	1,539	0				0		1,539	1,539	1,539
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12		5,900						5,900	0	2,191
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	3,500							3,500	3,763	3,311
Traffic Control and Safety	15								0	0	0
Snow Removal	16	600							600	500	479
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	500							500	0	588
TOTAL (lines 12 - 21)	22	4,600	5,900				0		10,500	4,263	6,569
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	60							60	0	0
Museum, Band and Theater	32								0	0	0
Parks	33								0	0	0
Recreation	34								0	0	0
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36								0	0	0
Other Culture and Recreation	37	500							500	750	0
TOTAL (lines 31 - 37)	38	560	0				0		560	750	0

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2016

Fiscal Years

GOVERNMENT ACTIVITIES CONT.		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)
COMMUNITY & ECONOMIC DEVELOPMENT											
Community Beautification	39	2,500							2,500	3,000	2,791
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	2,500	0	0			0		2,500	3,000	2,791
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46								0	0	445
Clerk, Treasurer, & Finance Adm.	47	2,600	1,000						3,600	3,600	2,986
Elections	48								0	0	0
Legal Services & City Attorney	49	2,500							2,500	6,000	2,068
City Hall & General Buildings	50	1,500							1,500	2,300	1,920
Tort Liability	51								0	0	0
Other General Government	52	1,000							1,000	2,400	2,355
TOTAL (lines 46 - 52)	53	7,600	1,000	0			0		8,600	14,300	9,774
DEBT SERVICE											
Gov Capital Projects	55								0	30,000	0
TIF Capital Projects	56								0	0	0
TOTAL CAPITAL PROJECTS	57	0	0	0		0	0		0	30,000	0
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58	16,799	6,900	0	0	0	0		23,699	53,852	20,673
BUSINESS TYPE ACTIVITIES											
Proprietary: Enterprise & Budgeted ISF											
Water Utility	59								0	0	0
Sewer Utility	60								0	0	0
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							0	0	0	0
TOTAL ALL EXPENDITURES (lines 58+74)	74	16,799	6,900	0	0	0	0	0	23,699	53,852	20,673
Regular Transfers Out	75		232						232	0	0
Internal TIF Loan / Repayment Transfers Out	76								0	0	0
Total ALL Transfers Out	77	0	232	0	0	0	0	0	232	0	0
Total Expenditures & Fund Transfers Out (lines 75+76)	78	16,799	7,132	0	0	0	0	0	23,931	53,852	20,673
Ending Fund Balance June 30	79	1,481	11,224	0	0	20,700	0	0	33,405	33,715	11,468

* 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											
Taxes Levied on Property	1	9,421	1,214		0	0			10,635	10,635	8,381
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	9,421	1,214		0	0			10,635	10,635	8,381
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	124	18		0	0			142	0	0
Utility franchise tax (Iowa Code Chapter 364.2)	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	6,000							6,000	5,674	6,068
Subtotal - Other City Taxes (lines 6 thru 12)	13	6,124	18		0	0			6,142	5,674	6,068
Licenses & Permits	14	390							390	517	390
Use of Money & Property	15								0	0	0
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		5,900						5,900	6,912	5,713
Other State Grants & Reimbursements	18	283	39	0	0	0		0	322	20,861	0
Local Grants & Reimbursements	19								0	1,500	0
Subtotal - Intergovernmental (lines 16 thru 19)	20	283	5,939	0	0	0		0	6,222	29,273	5,713
Charges for Fees & Service:											
Water Utility	21								0	0	0
Sewer Utility	22								0	0	0
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								0	0	0
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								0	0	0
Subtotal - Charges for Service (lines 21 thru 33)	34	0	0		0	0	0	0	0	0	0
Special Assessments	35								0	0	0
Miscellaneous	36								0	0	0
Other Financing Sources:											
Regular Operating Transfers In	37	232							232	0	0
Internal TIF Loan Transfers In	38								0	0	0
Subtotal ALL Operating Transfers In	39	232	0	0	0	0	0	0	232	0	0
Proceeds of Debt (Excluding TIF Internal Borrowing)	40								0	30,000	0
Proceeds of Capital Asset Sales	41								0	0	4,250
Subtotal-Other Financing Sources (lines 38 thru 40)	42	232	0	0	0	0	0	0	232	30,000	4,250
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43	16,450	7,171	0	0	0	0	0	23,621	76,099	24,802
Beginning Fund Balance July 1	44	1,830	11,185	0	0	20,700	0	0	33,715	11,468	7,339
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	18,280	18,356	0	0	20,700	0	0	57,336	87,567	32,141

CITY OF Imogene
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	9,421	1,214		0	0			10,635	10,635	8,381
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	9,421	1,214		0	0			10,635	10,635	8,381
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	6,124	18		0	0			6,142	5,674	6,068
Licenses & Permits	7	390	0					0	390	517	390
Use of Money and Property	8	0	0	0	0	0	0	0	0	0	0
Intergovernmental	9	283	5,939	0	0	0		0	6,222	29,273	5,713
Charges for Fees & Service	10	0	0		0	0		0	0	0	0
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	0	0		0	0		0	0	0	0
Sub-Total Revenues	13	16,218	7,171	0	0	0	0	0	23,389	46,099	20,552
Other Financing Sources:											
Total Transfers In	14	232	0	0	0	0		0	232	0	0
Proceeds of Debt	15	0	0	0	0	0		0	0	30,000	0
Proceeds of Capital Asset Sales	16	0	0	0	0	0		0	0	0	4,250
Total Revenues and Other Sources	17	16,450	7,171	0	0	0		0	23,621	76,099	24,802
Expenditures & Other Financing Uses											
Public Safety	18	1,539	0	0					1,539	1,539	1,539
Public Works	19	4,600	5,900	0					10,500	4,263	6,569
Health and Social Services	20	0	0	0					0	0	0
Culture and Recreation	21	560	0	0					560	750	0
Community and Economic Development	22	2,500	0	0					2,500	3,000	2,791
General Government	23	7,600	1,000	0					8,600	14,300	9,774
Debt Service	24	0	0	0	0				0	0	0
Capital Projects	25	0	0	0		0			0	30,000	0
Total Government Activities Expenditures	26	16,799	6,900	0	0	0			23,699	53,852	20,673
Business Type Proprietary: Enterprise & ISF	27							0	0	0	0
Total Gov & Bus Type Expenditures	28	16,799	6,900	0	0	0		0	23,699	53,852	20,673
Total Transfers Out	29	0	232	0	0	0		0	232	0	0
Total ALL Expenditures/Fund Transfers Out	30	16,799	7,132	0	0	0		0	23,931	53,852	20,673
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	 -349	 39	 0	 0	 0		 0	 -310	 22,247	 4,129
Beginning Fund Balance July 1	33	1,830	11,185	0	0	20,700	0	0	33,715	11,468	7,339
Ending Fund Balance June 30	34	1,481	11,224	0	0	20,700	0	0	33,405	33,715	11,468

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

City Name: Imogene

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

