

11-089

Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2014 - ENDING JUNE 30, 2015

The City of: Rembrandt County Name: BUENA VISTA Date Budget Adopted: 3/3/2014
(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.

County Auditor Date Stamp		712-286-6100 <small>Telephone Number</small>	_____ <small>Signature</small>
January 1, 2013 Property Valuations			
		With Gas & Electric	Without Gas & Electric
Regular	2a	2,501,323	2,394,269
DEBT SERVICE	3a	2,501,323	2,394,269
Ag Land	4a	71,710	
			Last Official Census 203

Code		Dollar	Purpose	(A)	(B)	(C)
Sec.	Limit			Request with Utility Replacement	Property Taxes Levied	Rate
384.1	8.10000		Regular General levy	20,261	19,394	8.10000
Non-Voted Other Permissible Levies						
12(8)	0.67500		Contract for use of Bridge		0	0
12(10)	0.95000		Opr & Maint publicly owned Transit		0	0
12(11)	Amt Nec		Rent, Ins. Maint of Civic Center		0	0
12(12)	0.13500		Opr & Maint of City owned Civic Center		0	0
12(13)	0.06750		Planning a Sanitary Disposal Project		0	0
12(14)	0.27000		Aviation Authority (under sec.330A.15)		0	0
12(16)	0.06750		Levee Impr. fund in special charter city		0	0
12(18)	Amt Nec		Liability, property & self insurance costs	2,600	2,489	1.03945
12(22)	Amt Nec		Support of a Local Emerg.Mgmt.Comm.		0	0
Voted Other Permissible Levies						
12(1)	0.13500		Instrumental/Vocal Music Groups		0	0
12(2)	0.81000		Memorial Building		0	0
12(3)	0.13500		Symphony Orchestra		0	0
12(4)	0.27000		Cultural & Scientific Facilities		0	0
12(5)	As Voted		County Bridge		0	0
12(6)	1.35000		Missi or Missouri River Bridge Const.		0	0
12(9)	0.03375		Aid to a Transit Company		0	0
12(17)	0.20500		Maintain Institution received by gift/devise		0	0
12(19)	1.00000		City Emergency Medical District		0	0
12(21)	0.27000		Support Public Library		0	0
28E.22	1.50000		Unified Law Enforcement		0	0
Total General Fund Regular Levies (5 thru 24)				22,861	21,883	
384.1	3.00375		Ag Land	215	215	3.00375
Total General Fund Tax Levies (25 + 26)				23,076	22,098	Do Not Add
Special Revenue Levies						
384.8	0.27000		Emergency (if general fund at levy limit)	0	0	0
384.6	Amt Nec		Police & Fire Retirement		0	0
	Amt Nec		FICA & IPERS (if general fund at levy limit)	2,900	2,776	1.15944
Rules	Amt Nec		Other Employee Benefits		0	0
Total Employee Benefit Levies (29,30,31)				2,900	2,776	1.15944
Sub Total Special Revenue Levies (28+32)				2,900	2,776	
Valuation						
386	As Req		With Gas & Elec			
			Without Gas & Elec			
SSMID 1	(A)	(B)			0	0
SSMID 2	(A)	(B)			0	0
SSMID 3	(A)	(B)			0	0
SSMID 4	(A)	(B)			0	0
SSMID 5	(A)	(B)			0	0
SSMID 6	(A)	(B)			0	0
SSMID 7	(A)	(B)			0	0
Total SSMID				0	0	Do Not Add
Total Special Revenue Levies				2,900	2,776	
384.4	Amt Nec		Debt Service Levy 76.10(6)	0	0	0
384.7	0.67500		Capital Projects (Capital Improv. Reserve)		0	0
Total Property Taxes (27+39+40+41)				25,976	24,874	10.29889

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 **Rembrandt**

		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 2013										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	99,539						99,539	114,164	213,703
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	78,862	23,931					102,793	47,725	150,518
Actual Expenditures Except End Bal (pg 12, line 259) *	3	95,971	6,674					102,645	46,638	149,283
Ending Fund Balance June 30 (pg 12, line 261) *	4	82,430	17,257	0	0	0	0	99,687	115,251	214,938
(2)										
** Re-Estimated FY 2014										
Beginning Fund Balance	5	82,430	17,257	0	0	0	0	99,687	115,251	214,938
Re-Est Revenues	6	50,592	47,920	0	0	0	0	98,512	47,725	146,237
Re-Est Expenditures	7	90,845	22,200	0	0	0	0	113,045	47,154	160,199
Ending Fund Balance	8	42,177	42,977	0	0	0	0	85,154	115,822	200,976
(3)										
** Budget FY 2015										
Beginning Fund Balance	9	42,177	42,977	0	0	0	0	85,154	115,822	200,976
Revenues	10	53,863	47,029	0	0	0	0	100,892	47,725	148,617
Expenditures	11	89,675	13,900	0	0	0	0	103,575	47,925	151,500
Ending Fund Balance	12	6,365	76,106	0	0	0	0	82,471	115,622	198,093

* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2013

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

CITY OF Rembrandt

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 for support of an Emergency Management Commission. The

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

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2015

Fiscal Years

GOVERNMENT ACTIVITIES		GENERAL	SPECIAL	TIF	DEBT	CAPITAL	PERMANENT	PROPRIETARY	BUDGET	RE-ESTIMATED	ACTUAL
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	2015	2014	2013
									(J)	(K)	(L)
PUBLIC SAFETY											
Police Department/Crime Prevention	1	5,000							5,000	5,000	3,912
Jail	2								0	0	0
Emergency Management	3	100							100	100	100
Flood Control	4								0	0	0
Fire Department	5	9,300							9,300	9,300	10,250
Ambulance	6								0	0	0
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	0	0
Animal Control	9	100							100	100	55
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	14,500	0	0			0		14,500	14,500	14,317
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	1,000	5,000						6,000	14,000	10,845
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14								0	0	0
Traffic Control and Safety	15								0	0	0
Snow Removal	16		6,000						6,000	6,000	3,842
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	20,000							20,000	24,000	19,220
Other Public Works	21								0	0	254
TOTAL (lines 12 - 21)	22	21,000	11,000	0			0		32,000	44,000	34,161
HEALTH & SOCIAL SERVICES											
Welfare Assistance	23	225							225	225	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	1,200							1,200	1,200	1,135
Community Mental Health	28								0	0	0
Other Health and Social Services	29								0	0	0
TOTAL (lines 23 - 29)	30	1,425	0	0			0		1,425	1,425	1,135
CULTURE & RECREATION											
Library Services	31	16,400	1,800						18,200	18,300	17,424
Museum, Band and Theater	32								0	0	0
Parks	33	6,230	200						6,430	5,530	10,425
Recreation	34								0	0	629
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36								0	0	0
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	22,630	2,000	0			0		24,630	23,830	28,478

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2015

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 2015 (J)	RE-ESTIMATED 2014 (K)	ACTUAL 2013 (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
TOTAL (lines 39 - 44)	44									0	0	0
TOTAL (lines 39 - 44)	45		0	0	0			0		0	0	0
GENERAL GOVERNMENT												
Mayor, Council, & City Manager	46		3,000	300						3,300	3,400	2,727
Clerk, Treasurer, & Finance Adm.	47		3,890	600						4,490	4,590	3,759
Elections	48									0	1,000	0
Legal Services & City Attorney	49		500							500	500	476
City Hall & General Buildings	50		3,800							3,800	3,800	2,705
Tort Liability	51		2,600							2,600	6,000	5,384
Other General Government	52		16,330							16,330	10,000	9,503
TOTAL (lines 46 - 52)	53		30,120	900	0			0		31,020	29,290	24,554
DEBT SERVICE	54									0	0	0
Gov Capital Projects	55									0	0	0
TIF Capital Projects	56									0	0	0
TOTAL CAPITAL PROJECTS	57		0	0	0		0	0		0	0	0
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58		89,675	13,900	0	0	0	0		103,575	113,045	102,645
BUSINESS TYPE ACTIVITIES Proprietary: Enterprise & Budgeted ISF												
Water Utility	59								33,300	33,300	32,679	32,814
Sewer Utility	60								14,625	14,625	14,475	13,824
Electric Utility	61								0	0	0	0
Gas Utility	62								0	0	0	0
Airport	63								0	0	0	0
Landfill/Garbage	64								0	0	0	0
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	0	0
Enterprise CAPITAL PROJECTS	71								0	0	0	0
Enterprise TIF CAPITAL PROJECTS	72								0	0	0	0
TOTAL Business Type Expenditures (lines 59 - 73)	73								47,925	47,925	47,154	46,638
TOTAL ALL EXPENDITURES (lines 58+74)	74		89,675	13,900	0	0	0	0	47,925	151,500	160,199	149,283
Regular Transfers Out	75									0	0	0
Internal TIF Loan / Repayment Transfers Out	76									0	0	0
Total ALL Transfers Out	77		0	0	0	0	0	0	0	0	0	0
Total Expenditures & Fund Transfers Out (lines 75+76)	78		89,675	13,900	0	0	0	0	47,925	151,500	160,199	149,283
Ending Fund Balance June 30	79		6,365	76,106	0	0	0	0	115,622	198,093	200,976	214,938

* 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

2015

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2015 (J)	RE-ESTIMATED 2014 (K)	ACTUAL 2013 (L)
REVENUES & OTHER FINANCING SOURCES											
	1	22,098	2,776		0	0			24,874	24,060	24,324
	2								0	0	0
	3	22,098	2,776		0	0			24,874	24,060	24,324
	4								0	0	0
	5								0	0	0
Other City Taxes:											
	6	978	124		0	0			1,102	1,042	0
	7	3,600							3,600	0	0
	8								0	0	0
	9								0	0	0
	10								0	0	0
	11								0	0	0
	12		18,000						18,000	18,000	19,752
	13	4,578	18,124		0	0			22,702	19,042	19,752
	14	210							210	210	0
	15	2,750							2,750	4,300	2,977
Intergovernmental:											
	16								0	0	0
	17		18,000						18,000	18,800	18,476
	18	227	29	0	0	0		0	256	0	390
	19		8,100						8,100	8,100	8,479
	20	227	26,129	0	0	0		0	26,356	26,900	27,345
Charges for Fees & Service:											
	21							36,725	36,725	36,725	38,002
	22							11,000	11,000	11,000	11,579
	23								0	0	0
	24								0	0	0
	25								0	0	0
	26								0	0	0
	27	24,000							24,000	24,000	21,274
	28								0	0	0
	29								0	0	0
	30								0	0	0
	31								0	0	0
	32								0	0	0
	33								0	0	992
	34	24,000	0		0	0		47,725	71,725	71,725	71,847
	35								0	0	0
	36								0	0	4,273
Other Financing Sources:											
	37								0	0	0
	38								0	0	0
	39	0	0	0	0	0	0	0	0	0	0
	40								0	0	0
	41								0	0	0
	42	0	0	0	0	0	0	0	0	0	0
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)											
	43	53,863	47,029	0	0	0	0	47,725	148,617	146,237	150,518
	44	42,177	42,977	0	0	0	0	115,822	200,976	214,938	213,703
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)											
	45	96,040	90,006	0	0	0	0	163,547	349,593	361,175	364,221

CITY OF Rembrandt
ADOPTED BUDGET SUMMARY
YEAR ENDED JUNE 30, 2015

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2015 (J)	RE-ESTIMATED 2014 (K)	ACTUAL 2013 (L)
Revenues & Other Financing Sources											
Taxes Levied on Property	1	22,098	2,776		0	0			24,874	24,060	24,324
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	22,098	2,776		0	0			24,874	24,060	24,324
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	4,578	18,124		0	0			22,702	19,042	19,752
Licenses & Permits	7	210	0					0	210	210	0
Use of Money and Property	8	2,750	0	0	0	0	0	0	2,750	4,300	2,977
Intergovernmental	9	227	26,129	0	0	0		0	26,356	26,900	27,345
Charges for Fees & Service	10	24,000	0		0	0		47,725	71,725	71,725	71,847
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	0	0		0	0		0	0	0	4,273
Sub-Total Revenues	13	53,863	47,029	0	0	0		47,725	148,617	146,237	150,518
Other Financing Sources:											
Total Transfers In	14	0	0	0	0	0	0	0	0	0	0
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
Total Revenues and Other Sources	17	53,863	47,029	0	0	0		47,725	148,617	146,237	150,518
Expenditures & Other Financing Uses											
Public Safety	18	14,500	0	0			0		14,500	14,500	14,317
Public Works	19	21,000	11,000	0			0		32,000	44,000	34,161
Health and Social Services	20	1,425	0	0			0		1,425	1,425	1,135
Culture and Recreation	21	22,630	2,000	0			0		24,630	23,830	28,478
Community and Economic Development	22	0	0	0			0		0	0	0
General Government	23	30,120	900	0			0		31,020	29,290	24,554
Debt Service	24	0	0	0	0		0		0	0	0
Capital Projects	25	0	0			0			0	0	0
Total Government Activities Expenditures	26	89,675	13,900	0	0	0			103,575	113,045	102,645
Business Type Proprietary: Enterprise & ISF	27							47,925	47,925	47,154	46,638
Total Gov & Bus Type Expenditures	28	89,675	13,900	0	0	0		47,925	151,500	160,199	149,283
Total Transfers Out	29	0	0	0	0	0		0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	89,675	13,900	0	0	0		47,925	151,500	160,199	149,283
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	 -35,812	 33,129	 0	 0	 0		 -200	 -2,883	 -13,962	 1,235
Beginning Fund Balance July 1	33	42,177	42,977	0	0	0		115,822	200,976	214,938	213,703
Ending Fund Balance June 30	34	6,365	76,106	0	0	0		115,622	198,093	200,976	214,938

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

City Name: Rembrandt

Fiscal Year
2015

	Project Name (A)	Amount of Issue (B)	Date Certified to County Auditor (C)	Principal Due FY 2015 (D)	Interest Due FY 2015 +(E)	Bond Reg/Other Fees Due FY 2015 +(F)	Total Obligation Due FY 2015 =(G)	Paid from Funds OTHER THAN Current Year Property Taxes -(H)	Amount Paid by Current Year Debt Service Levy =(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

NOTICE OF PUBLIC HEARING BUDGET ESTIMATE

FISCAL YEAR BEGINNING JULY 1, 2014 - ENDING JUNE 30, 2015

City of Rembrandt, Iowa

The City Council will conduct a public hearing on the proposed Budget at Rembrandt city hall
on 3/3/2014 at 7:00 PM
(Date) xx/xx/xx (hour)

The Budget Estimate Summary of proposed receipts and expenditures is shown below.
Copies of the the detailed proposed Budget may be obtained or viewed at the offices of the Mayor,
City Clerk, and at the Library.

The estimated Total tax levy rate per \$1000 valuation on regular property \$ 10.29889
The estimated tax levy rate per \$1000 valuation on Agricultural land is \$ 3.00375

At the public hearing, any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget.

712-286-6100
phone number

Angie Nielson
City Clerk/Finance Officer's NAME

		Budget FY 2015	Re-estimated FY 2014	Actual FY 2013
		(a)	(b)	(c)
Revenues & Other Financing Sources				
Taxes Levied on Property	1	24,874	24,060	24,324
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	3	24,874	24,060	24,324
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	0	0	0
Other City Taxes	6	22,702	19,042	19,752
Licenses & Permits	7	210	210	0
Use of Money and Property	8	2,750	4,300	2,977
Intergovernmental	9	26,356	26,900	27,345
Charges for Fees & Service	10	71,725	71,725	71,847
Special Assessments	11	0	0	0
Miscellaneous	12	0	0	4,273
Other Financing Sources	13	0	0	0
Total Revenues and Other Sources	14	148,617	146,237	150,518
Expenditures & Other Financing Uses				
Public Safety	15	14,500	14,500	14,317
Public Works	16	32,000	44,000	34,161
Health and Social Services	17	1,425	1,425	1,135
Culture and Recreation	18	24,630	23,830	28,478
Community and Economic Development	19	0	0	0
General Government	20	31,020	29,290	24,554
Debt Service	21	0	0	0
Capital Projects	22	0	0	0
Total Government Activities Expenditures	23	103,575	113,045	102,645
Business Type / Enterprises	24	47,925	47,154	46,638
Total ALL Expenditures	25	151,500	160,199	149,283
Transfers Out	26	0	0	0
Total ALL Expenditures/Transfers Out	27	151,500	160,199	149,283
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	28	-2,883	-13,962	1,235
Beginning Fund Balance July 1	29	200,976	214,938	213,703
Ending Fund Balance June 30	30	198,093	200,976	214,938