

36-344

Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2016 - ENDING JUNE 30, 2017

Resolution No.: R-2-16

The City of: Tabor

County Name: FREMONT & MILLS

Date Budget Adopted: 3/14/2016

(Date) xx/xx/xxxx

The below-signed certifies that the City Council, on the date stated above, lawfully approved the named resolution adopting a budget for next fiscal year, as summarized on this and the supporting pages. Attached is Long Term Debt Schedule Form 703 which lists any and all of the debt service obligations of the City.

712-629-2295

Telephone Number

Signature

County Auditor Date Stamp

January 1, 2015 Property Valuations

		With Gas & Electric		Without Gas & Electric		Last Official Census
Regular	2a	22,682,691	2b	22,272,840		1,040
DEBT SERVICE	3a	0	3b	0		
Ag Land	4a	478,481				

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	5 183,730	180,410	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 45,000	44,187	52 1.98389
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)	25 228,730	224,597	
384.1	3.00375	Ag Land	26 1,437	1,437	63 3.00375
		Total General Fund Tax Levies (25 + 26)	27 230,167	226,034	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 14,992	14,721	0.66094
Rules	Amt Nec	Other Employee Benefits	31	0	0
		Total Employee Benefit Levies (29,30,31)	32 14,992	14,721	65 0.66094
		Sub Total Special Revenue Levies (28+32)	33 14,992	14,721	
		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 14,992	14,721	
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)	42 245,159	240,755	72 10.74483

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) Number of the resolution adopting the budget has been included at the top of this form.
- 6) The budget file uploaded to the SUBMIT Area matched the paper copy certified by the city to this office.
- 7) The long term debt schedule (Form 703) shows sufficient payment amounts to pay the G.O. debt 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)
(1)										
*Annual Report FY 2015										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	111,555	5,643	0	0	0	110,265	227,463	106,956	334,419
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	755,060	227,475	0	0	0	0	982,535	250,377	1,232,912
Actual Expenditures Except End Bal (pg 12, line 259) *	3	596,623	181,628	0	0	0	0	778,251	259,729	1,037,980
Ending Fund Balance June 30 (pg 12, line 261) *	4	269,992	51,490	0	0	0	110,265	431,747	97,604	529,351
(2)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Re-Estimated FY 2016										
Beginning Fund Balance	5	269,992	51,490	0	0	0	110,265	431,747	97,604	529,351
Re-Est Revenues	6	499,218	115,000	0	0	0	0	614,218	536,733	1,150,951
Re-Est Expenditures	7	603,991	163,150	0	0	0	0	767,141	505,003	1,272,144
Ending Fund Balance	8	165,219	3,340	0	0	0	110,265	278,824	129,334	408,158
(3)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2017										
Beginning Fund Balance	9	165,219	3,340	0	0	0	110,265	278,824	129,334	408,158
Revenues	10	585,385	129,992	0	0	0	0	715,377	264,000	979,377
Expenditures	11	738,660	130,064	0	0	0	0	868,724	255,770	1,124,494
Ending Fund Balance	12	11,944	3,268	0	0	0	110,265	125,477	137,564	263,041

* 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 2017

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 2017 (J)	RE-ESTIMATED 2016 (K)	ACTUAL 2015 (L)
PUBLIC SAFETY											
Police Department/Crime Prevention	1	103,170	9,255						112,425	101,157	96,955
Jail	2								0	0	0
Emergency Management	3								0	9,347	7,672
Flood Control	4								0	0	0
Fire Department	5	55,000							55,000	55,000	59,931
Ambulance	6	185,187							185,187	90,200	150,765
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8	5,100							5,100	0	0
Animal Control	9	300							300	300	70
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	348,757	9,255				0		358,012	256,004	315,393
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	166,000	115,072						281,072	257,072	160,663
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	11,000							11,000	31,000	10,374
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 <i>(if not Enterprise)</i>	19								0	0	0
Garbage <i>(if not Enterprise)</i>	20								0	0	0
Other Public Works	21	4,000							4,000	4,000	3,600
TOTAL (lines 12 - 21)	22	181,000	115,072				0		296,072	292,072	174,637
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	76,097	2,209						78,306	77,522	41,709
Museum, Band and Theater	32	7,000							7,000	0	0
Parks	33	24,936							24,936	24,674	15,672
Recreation	34								0	0	0
Cemetery	35	10,000							10,000	9,000	11,449
Community Center, Zoo, & Marina	36								0	0	0
Other Culture and Recreation	37	1,800							1,800	0	0
TOTAL (lines 31 - 37)	38	119,833	2,209				0		122,042	111,196	68,830

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2017

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 2017 (J)	RE-ESTIMATED 2016 (K)	ACTUAL 2015 (L)
COMMUNITY & ECONOMIC DEVELOPMENT											
Community Beautification	39								0	0	0
Economic Development	40								0	6,800	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	6,800	0
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46	2,900							2,900	2,900	2,454
Clerk, Treasurer, & Finance Adm.	47	86,170	3,528						89,698	98,169	88,495
Elections	48								0	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	4,116
TOTAL (lines 46 - 52)	53	89,070	3,528	0			0		92,598	101,069	95,065
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	738,660	130,064	0	0	0	0		868,724	767,141	653,925
BUSINESS TYPE ACTIVITIES											
Proprietary: Enterprise & Budgeted ISF											
Water Utility	59							118,186	118,186	416,277	95,943
Sewer Utility	60							93,584	93,584	74,726	83,674
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	0	66,983
Enterprise CAPITAL PROJECTS	71							30,000	30,000	0	0
Enterprise TIF CAPITAL PROJECTS	72							0	0	0	0
TOTAL Business Type Expenditures (lines 59 - 73)	73							255,770	255,770	505,003	259,729
TOTAL ALL EXPENDITURES (lines 58+74)	74	738,660	130,064	0	0	0	0	255,770	1,124,494	1,272,144	913,654
Regular Transfers Out	75								0	0	124,326
Internal TIF Loan / Repayment Transfers Out	76								0	0	0
Total ALL Transfers Out	77	0	0	0	0	0	0	0	0	0	124,326
Total Expenditures & Fund Transfers Out (lines 75+76)	78	738,660	130,064	0	0	0	0	255,770	1,124,494	1,272,144	1,037,980
Ending Fund Balance June 30	79	11,944	3,268	0	0	0	110,265	137,564	263,041	408,158	529,351

* 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

2017

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2017 (J)	RE-ESTIMATED 2016 (K)	ACTUAL 2015 (L)
REVENUES & OTHER FINANCING SOURCES											
	1	226,034	14,721		0	0			240,755	237,025	237,760
	2								0	0	0
	3	226,034	14,721		0	0			240,755	237,025	237,760
	4								0	0	0
	5								0	0	0
Other City Taxes:											
	6	4,133	271		0	0			4,404	0	0
	7	17,000							17,000	14,002	4,716
	8								0	0	0
	9								0	0	0
	10								0	0	0
	11								0	0	0
	12	90,000							90,000	90,000	108,510
	13	111,133	271		0	0			111,404	104,002	113,226
	14	1,050							1,050	2,370	392
	15	123,968							123,968	26,895	4,519
Intergovernmental:											
	16								0	0	0
	17		115,000						115,000	100,000	108,142
	18	9,500	0	0	0	0		0	9,500	851	838
	19	1,600							1,600	27,295	14,743
	20	11,100	115,000	0	0	0		0	126,100	128,146	123,723
Charges for Fees & Service:											
	21							175,000	175,000	447,733	121,732
	22							75,000	75,000	75,000	114,868
	23								0	0	0
	24								0	0	0
	25								0	0	0
	26								0	0	0
	27	4,000						14,000	18,000	18,000	17,781
	28								0	0	0
	29								0	0	0
	30								0	0	0
	31								0	0	0
	32								0	0	0
	33	108,100							108,100	111,780	165,929
	34	112,100	0		0	0	0	264,000	376,100	652,513	420,310
	35								0	0	0
	36								0	0	208,656
Other Financing Sources:											
	37								0	0	124,326
	38								0	0	0
	39	0	0	0	0	0	0	0	0	0	124,326
	40								0	0	0
	41								0	0	0
	42	0	0	0	0	0	0	0	0	0	124,326
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)											
	43	585,385	129,992	0	0	0	0	264,000	979,377	1,150,951	1,232,912
	44	165,219	3,340	0	0	0	110,265	129,334	408,158	529,351	334,419
	45	750,604	133,332	0	0	0	110,265	393,334	1,387,535	1,680,302	1,567,331

CITY OF Tabor

ADOPTED BUDGET SUMMARY
YEAR ENDED JUNE 30, 2017

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2017 (J)	RE-ESTIMATED 2016 (K)	ACTUAL 2015 (L)
Revenues & Other Financing Sources											
Taxes Levied on Property	1	226,034	14,721		0	0			240,755	237,025	237,760
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	226,034	14,721		0	0			240,755	237,025	237,760
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	111,133	271		0	0			111,404	104,002	113,226
Licenses & Permits	7	1,050	0					0	1,050	2,370	392
Use of Money and Property	8	123,968	0	0	0	0	0	0	123,968	26,895	4,519
Intergovernmental	9	11,100	115,000	0	0	0		0	126,100	128,146	123,723
Charges for Fees & Service	10	112,100	0		0	0		264,000	376,100	652,513	420,310
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	0	0		0	0		0	0	0	208,656
Sub-Total Revenues	13	585,385	129,992	0	0	0	0	264,000	979,377	1,150,951	1,108,586
Other Financing Sources:											
Total Transfers In	14	0	0	0	0	0	0	0	0	0	124,326
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	585,385	129,992	0	0	0	0	264,000	979,377	1,150,951	1,232,912
Expenditures & Other Financing Uses											
Public Safety	18	348,757	9,255	0			0		358,012	256,004	315,393
Public Works	19	181,000	115,072	0			0		296,072	292,072	174,637
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	119,833	2,209	0			0		122,042	111,196	68,830
Community and Economic Development	22	0	0	0			0		0	6,800	0
General Government	23	89,070	3,528	0			0		92,598	101,069	95,065
Debt Service	24	0	0	0	0		0		0	0	0
Capital Projects	25	0	0	0		0	0		0	0	0
Total Government Activities Expenditures	26	738,660	130,064	0	0	0	0		868,724	767,141	653,925
Business Type Proprietary: Enterprise & ISF	27							255,770	255,770	505,003	259,729
Total Gov & Bus Type Expenditures	28	738,660	130,064	0	0	0	0	255,770	1,124,494	1,272,144	913,654
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	124,326
Total ALL Expenditures/Fund Transfers Out	30	738,660	130,064	0	0	0	0	255,770	1,124,494	1,272,144	1,037,980
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-153,275	-72	0	0	0	0	8,230	-145,117	-121,193	194,932
Beginning Fund Balance July 1	33	165,219	3,340	0	0	0	110,265	129,334	408,158	529,351	334,419
Ending Fund Balance June 30	34	11,944	3,268	0	0	0	110,265	137,564	263,041	408,158	529,351

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

City Name: Tabor

Fiscal Year
2017

Project Name (A)	Amount of Issue (B)	Type of Debt Obligation (C)	Date Certified to County Auditor (D)	Debt Resolution Number (E)	Principal Due FY 2017 (F)	Interest Due FY 2017 +(G)	Bond Reg./ Paying Agent Fees Due FY 2017 +(H)	Total Obligation Due FY 2017 =(I)	Paid from Funds OTHER THAN Current Year Debt Service Taxes =(J)	Amount Paid Current Year Debt Service Levy =(K)
(1)		NO SELECTION						0		0
(2)		NO SELECTION						0		0
(3)		NO SELECTION						0		0
(4)		NO SELECTION						0		0
(5)		NO SELECTION						0		0
(6)		NO SELECTION						0		0
(7)		NO SELECTION						0		0
(8)		NO SELECTION						0		0
(9)		NO SELECTION						0		0
(10)		NO SELECTION						0		0
(11)		NO SELECTION						0		0
(12)		NO SELECTION						0		0
(13)		NO SELECTION						0		0
(14)		NO SELECTION						0		0
(15)		NO SELECTION						0		0
(16)		NO SELECTION						0		0
(17)		NO SELECTION						0		0
(18)		NO SELECTION						0		0
(19)		NO SELECTION						0		0
(20)		NO SELECTION						0		0
(21)		NO SELECTION						0		0
(22)		NO SELECTION						0		0
(23)		NO SELECTION						0		0
(24)		NO SELECTION						0		0
(25)		NO SELECTION						0		0
(26)		NO SELECTION						0		0
(27)		NO SELECTION						0		0
(28)		NO SELECTION						0		0
(29)		NO SELECTION						0		0
(30)		NO SELECTION						0		0
TOTALS					0	0	0	0	0	0

