

54-515

Adoption of Budget and Certification of City Taxes

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

The City of: Webster County Name: KEOKUK 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		Telephone Number	Signature
January 1, 2013 Property Valuations			
	Regular	2a	2b
	DEBT SERVICE	3a	3b
	Ag Land	4a	4b
			Without Gas & Electric
			2,130,478
			95,593
			88

Code		Dollar	Purpose	(A)	(B)	(C)
Sec.	Limit			Request with Utility Replacement	Property Taxes Levied	Rate
384.1	8.10000		Regular General levy	5	18,068	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(16)	0.06750		Levee Impr. fund in special charter city	13	0	51 0
12(18)	Amt Nec		Liability, property & self insurance costs	14	0	52 0
12(22)	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(17)	0.20500		Maintain Institution received by gift/devise	22	0	60 0
12(19)	1.00000		City Emergency Medical District	463	0	466 0
12(21)	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	18,068	17,257
384.1	3.00375		Ag Land	26	287	63 3.00375
Total General Fund Tax Levies (25 + 26)				27	18,355	17,544 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	0	0
Rules	Amt Nec		Other Employee Benefits	31	0	0
Total Employee Benefit Levies (29,30,31)				32	0	65 0
Sub Total Special Revenue Levies (28+32)				33	0	0
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	0	0
384.4	Amt Nec		Debt Service Levy 76.10(6)	40	0	40 0
384.7	0.67500		Capital Projects (Capital Improv. Reserve)	41	0	41 0
Total Property Taxes (27+39+40+41)				42	18,355	42 17,544 72 8.10000

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 **Webster**

		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	69,945	30,100					100,045	15,456	115,501
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	42,223	8,427					50,650	6,439	57,089
Actual Expenditures Except End Bal (pg 12, line 259) *	3	35,963	21,243					57,206	4,502	61,708
Ending Fund Balance June 30 (pg 12, line 261) *	4	76,205	17,284	0	0	0	0	93,489	17,393	110,882
(2)										
** Re-Estimated FY 2014										
Beginning Fund Balance	5	76,205	17,284	0	0	0	0	93,489	17,393	110,882
Re-Est Revenues	6	35,420	7,043	0	0	0	0	42,463	15,500	57,963
Re-Est Expenditures	7	25,628	12,250	0	0	0	0	37,878	15,000	52,878
Ending Fund Balance	8	85,997	12,077	0	0	0	0	98,074	17,893	115,967
(3)										
** Budget FY 2015										
Beginning Fund Balance	9	85,997	12,077	0	0	0	0	98,074	17,893	115,967
Revenues	10	30,855	8,500	0	0	0	0	39,355	16,320	55,675
Expenditures	11	22,965	11,750	0	0	0	0	34,715	20,140	54,855
Ending Fund Balance	12	93,887	8,827	0	0	0	0	102,714	14,073	116,787

* 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 Webster

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.	<input type="text"/>	<u>0</u>
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 REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2015	RE-ESTIMATED 2014	ACTUAL 2013
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
PUBLIC SAFETY											
Police Department/Crime Prevention	1								0	0	0
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	1,300							1,300	1,228	1,372
Ambulance	6								0	0	0
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8	300							300	0	0
Animal Control	9								0	0	0
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	1,600	0	0			0		1,600	1,228	1,372
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12		6,500						6,500	6,000	21,243
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		3,250						3,250	3,250	3,111
Traffic Control and Safety	15								0	0	0
Snow Removal	16								0	1,000	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	7,500							7,500	7,500	6,726
Other Public Works	21		2,000						2,000	2,000	12,759
TOTAL (lines 12 - 21)	22	7,500	11,750	0			0		19,250	19,750	43,839
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	300	300
TOTAL (lines 23 - 29)	30	0	0	0			0		0	300	300
CULTURE & RECREATION											
Library Services	31	150							150	0	0
Museum, Band and Theater	32								0	0	0
Parks	33	3,500							3,500	1,500	1,625
Recreation	34								0	0	0
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	3,650	0	0			0		3,650	1,500	1,625

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	2,500	3,880
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	2,500	3,880
TOTAL (lines 39 - 44)	45		0	0	0			0		0	2,500	3,880
GENERAL GOVERNMENT												
Mayor, Council, & City Manager	46		2,000							2,000	2,000	2,000
Clerk, Treasurer, & Finance Adm.	47		3,515							3,515	2,700	3,715
Elections	48									0	400	0
Legal Services & City Attorney	49		1,000							1,000	1,000	25
City Hall & General Buildings	50		2,000							2,000	2,000	0
Tort Liability	51		500							500	500	450
Other General Government	52		1,200							1,200	4,000	0
TOTAL (lines 46 - 52)	53		10,215	0	0			0		10,215	12,600	6,190
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		22,965	11,750	0	0	0	0		34,715	37,878	57,206
BUSINESS TYPE ACTIVITIES												
Proprietary: Enterprise & Budgeted ISF												
Water Utility	59								20,140	20,140	15,000	4,502
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								20,140	20,140	15,000	4,502
TOTAL ALL EXPENDITURES (lines 58+74)	74		22,965	11,750	0	0	0	0	20,140	54,855	52,878	61,708
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		22,965	11,750	0	0	0	0	20,140	54,855	52,878	61,708
Ending Fund Balance June 30	79		93,887	8,827	0	0	0	0	14,073	116,787	115,967	110,882

* 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											
Taxes Levied on Property	1	17,544	0		0	0			17,544	19,977	19,280
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	17,544	0		0	0			17,544	19,977	19,280
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	811	0		0	0			811	936	964
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	8,000							8,000	7,200	7,640
Subtotal - Other City Taxes (lines 6 thru 12)	13	8,811	0		0	0			8,811	8,136	8,604
Licenses & Permits	14								0	0	0
Use of Money & Property	15								0	0	296
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		8,500						8,500	7,000	8,427
Other State Grants & Reimbursements	18	0	0	0	0	0		0	0	0	0
Local Grants & Reimbursements	19	4,000							4,000	0	4,500
Subtotal - Intergovernmental (lines 16 thru 19)	20	4,000	8,500	0	0	0		0	12,500	7,000	12,927
Charges for Fees & Service:											
Water Utility	21							8,000	8,000	11,000	6,439
Sewer Utility	22							1,600	1,600	4,500	0
Electric Utility	23							0	0	0	0
Gas Utility	24							0	0	0	0
Parking	25							0	0	0	0
Airport	26							0	0	0	0
Landfill/Garbage	27							6,720	6,720	6,500	6,726
Hospital	28							0	0	0	0
Transit	29							0	0	0	0
Cable TV, Internet & Telephone	30							0	0	0	0
Housing Authority	31							0	0	0	0
Storm Water Utility	32							0	0	0	0
Other Fees & Charges for Service	33							0	0	100	0
Subtotal - Charges for Service (lines 21 thru 33)	34	0	0		0	0		16,320	16,320	22,100	13,165
Special Assessments	35								0	0	0
Miscellaneous	36	500							500	750	2,817
Other Financing Sources:											
Regular Operating Transfers In	37								0	0	0
Internal TIF Loan Transfers In	38								0	0	0
Subtotal ALL Operating Transfers In	39	0	0	0	0	0		0	0	0	0
Proceeds of Debt (Excluding TIF Internal Borrowing)	40								0	0	0
Proceeds of Capital Asset Sales	41								0	0	0
Subtotal-Other Financing Sources (lines 38 thru 40)	42	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	30,855	8,500	0	0	0	0	16,320	55,675	57,963	57,089
Beginning Fund Balance July 1	44	85,997	12,077	0	0	0	0	17,893	115,967	110,882	115,501
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	116,852	20,577	0	0	0	0	34,213	171,642	168,845	172,590

ADOPTED BUDGET SUMMARY

YEAR ENDED JUNE 30, 2015

Fiscal Years

(A)	(B)	(C) GENERAL	(D) SPECIAL REVENUES	(E) TIF SPECIAL REVENUES	(F) DEBT SERVICE	(G) CAPITAL PROJECTS	(H) PERMANENT	(I) PROPRIETARY	(J) BUDGET 2015	(K) RE-ESTIMATED 2014	(L) ACTUAL 2013
Revenues & Other Financing Sources											
Taxes Levied on Property	1	17,544	0		0	0			17,544	19,977	19,280
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	17,544	0		0	0			17,544	19,977	19,280
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	8,811	0		0	0			8,811	8,136	8,604
Licenses & Permits	7	0	0					0	0	0	0
Use of Money and Property	8	0	0	0	0	0	0	0	0	0	296
Intergovernmental	9	4,000	8,500	0	0	0		0	12,500	7,000	12,927
Charges for Fees & Service	10	0	0		0	0	0	16,320	16,320	22,100	13,165
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	500	0		0	0	0	0	500	750	2,817
Sub-Total Revenues	13	30,855	8,500	0	0	0	0	16,320	55,675	57,963	57,089
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	0
Total Revenues and Other Sources	17	30,855	8,500	0	0	0	0	16,320	55,675	57,963	57,089
Expenditures & Other Financing Uses											
Public Safety	18	1,600	0	0			0		1,600	1,228	1,372
Public Works	19	7,500	11,750	0			0		19,250	19,750	43,839
Health and Social Services	20	0	0	0			0		0	300	300
Culture and Recreation	21	3,650	0	0			0		3,650	1,500	1,625
Community and Economic Development	22	0	0	0			0		0	2,500	3,880
General Government	23	10,215	0	0			0		10,215	12,600	6,190
Debt Service	24	0	0	0	0		0		0	0	0
Capital Projects	25	0	0	0		0			0	0	0
Total Government Activities Expenditures	26	22,965	11,750	0	0	0	0		34,715	37,878	57,206
Business Type Proprietary: Enterprise & ISF	27							20,140	20,140	15,000	4,502
Total Gov & Bus Type Expenditures	28	22,965	11,750	0	0	0	0	20,140	54,855	52,878	61,708
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	22,965	11,750	0	0	0	0	20,140	54,855	52,878	61,708
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31										
	32	7,890	-3,250	0	0	0	0	-3,820	820	5,085	-4,619
Beginning Fund Balance July 1	33	85,997	12,077	0	0	0	0	17,893	115,967	110,882	115,501
Ending Fund Balance June 30	34	93,887	8,827	0	0	0	0	14,073	116,787	115,967	110,882

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

City Name: Webster

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

