

28-256

Adoption of Budget and Certification of City Taxes

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

The City of: Colesburg County Name: DELAWARE Date Budget Adopted: 2/9/2015
(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.

(563) 856-3185
Telephone Number

Signature

County Auditor Date Stamp

January 1, 2014 Property Valuations

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	2a <u>9,559,230</u>	2b <u>9,350,180</u>	404
DEBT SERVICE	3a <u>9,559,230</u>	3b <u>9,350,180</u>	
Ag Land	4a <u>28,161</u>		

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 77,430	75,736	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 _____	0	52 _____ 0
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 77,430	75,736	
384.1	3.00375	Ag Land	26 85	85	63 3.00375
		Total General Fund Tax Levies (25 + 26)	27 77,515	75,821	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 4,500	4,402	0.47075
Rules	Amt Nec	Other Employee Benefits	31 3,614	3,535	0.37806
		Total Employee Benefit Levies (29,30,31)	32 8,114	7,937	65 0.84881
		Sub Total Special Revenue Levies (28+32)	33 8,114	7,937	
		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	Do Not Add
		Total Special Revenue Levies	39 8,114	7,937	
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 85,629	83,758	72 8.94881

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

Colesburg

		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	647,703	32,316	0	0	0	0	680,019	47,713	727,732	
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	172,293	74,200	0	0	0	0	246,493	135,213	381,706	
Actual Expenditures Except End Bal (pg 12, line 259) *	3	209,822	44,551	0	0	0	0	254,373	216,545	470,918	
Ending Fund Balance June 30 (pg 12, line 261) *	4	610,174	61,965	0	0	0	0	672,139	-33,619	638,520	
(2)											
** Re-Estimated FY 2015											
Beginning Fund Balance	5	610,174	61,965	0	0	0	0	672,139	-33,619	638,520	
Re-Est Revenues	6	353,628	74,428	0	0	0	0	428,056	1,142,000	1,570,056	
Re-Est Expenditures	7	208,096	52,067	0	0	0	0	260,163	1,265,000	1,525,163	
Ending Fund Balance	8	755,706	84,326	0	0	0	0	840,032	-156,619	683,413	
(3)											
** Budget FY 2016											
Beginning Fund Balance	9	755,706	84,326	0	0	0	0	840,032	-156,619	683,413	
Revenues	10	141,710	70,614	0	0	0	0	212,324	160,765	373,089	
Expenditures	11	206,925	351,525	0	0	0	0	558,450	168,500	726,950	
Ending Fund Balance	12	690,491	-196,585	0	0	0	0	493,906	-164,354	329,552	

* 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 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	13,500							13,500	13,130	13,130
Jail	2								0	0	0
Emergency Management	3	350							350	500	371
Flood Control	4								0	0	0
Fire Department	5	35,750							35,750	35,750	27,152
Ambulance	6	11,725							11,725	11,600	6,579
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	0	0
Animal Control	9								0	0	0
Other Public Safety	10	4,500							4,500	0	2,779
TOTAL (lines 1 - 10)	11	65,825	0				0		65,825	60,980	50,011
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	26,500	346,000						372,500	76,237	66,871
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	8,400							8,400	8,000	8,988
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	24,150							24,150	22,000	25,473
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	59,050	346,000				0		405,050	106,237	101,332
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	450							450	0	0
Other Health and Social Services	29								0	500	450
TOTAL (lines 23 - 29)	30	450	0				0		450	500	450
CULTURE & RECREATION											
Library Services	31	31,000	2,250						33,250	38,375	38,569
Museum, Band and Theater	32								0	0	0
Parks	33								0	0	0
Recreation	34	23,200	900						24,100	29,398	31,873
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36	1,800							1,800	1,800	1,645
Other Culture and Recreation	37	3,500							3,500	3,000	3,300
TOTAL (lines 31 - 37)	38	59,500	3,150				0		62,650	72,573	75,387

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)
COMMUNITY & ECONOMIC DEVELOPMENT											
Community Beautification	39	500							500	0	0
Economic Development	40								0	909	0
Housing and Urban Renewal	41								0	0	0
Planning & Zoning	42								0	0	0
Other Com & Econ Development	43								0	1,190	0
	44										
TOTAL (lines 39 - 44)	45	500	0	0			0		500	2,099	0
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46	3,700	275						3,975	4,036	3,137
Clerk, Treasurer, & Finance Adm.	47	7,400	2,100						9,500	5,938	19,070
Elections	48	1,000							1,000	1,000	0
Legal Services & City Attorney	49	1,600							1,600	400	770
City Hall & General Buildings	50	2,500							2,500	1,200	3,314
Tort Liability	51								0	1,000	0
Other General Government	52	5,400							5,400	4,200	902
TOTAL (lines 46 - 52)	53	21,600	2,375	0			0		23,975	17,774	27,193
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 <i>(lines 11+22+30+38+45+53+54+57)</i>	58	206,925	351,525	0	0	0	0		558,450	260,163	254,373
BUSINESS TYPE ACTIVITIES Proprietary: Enterprise & Budgeted ISF											
Water Utility	59							43,500	43,500	35,000	57,398
Sewer Utility	60							125,000	125,000	1,230,000	159,147
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							168,500	168,500	1,265,000	216,545
TOTAL ALL EXPENDITURES (lines 58+74)	74	206,925	351,525	0	0	0	0	168,500	726,950	1,525,163	470,918
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	206,925	351,525	0	0	0	0	168,500	726,950	1,525,163	470,918
Ending Fund Balance June 30	79	690,491	-196,585	0	0	0	0	-164,354	329,552	683,413	638,520

* 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											
	1	75,821	7,937		0	0			83,758	70,284	78,383
	2								0	0	0
	3	75,821	7,937		0	0			83,758	70,284	78,383
	4								0	0	0
	5								0	0	0
Other City Taxes:											
	6	1,694	177		0	0			1,871	1,794	2,019
	7								0	0	0
	8								0	0	0
	9								0	0	0
	10								0	0	0
	11								0	0	0
	12	12,500	24,500						37,000	32,200	38,267
	13	14,194	24,677		0	0			38,871	33,994	40,286
	14	1,695							1,695	1,425	1,615
	15	15,000							15,000	16,000	7,930
Intergovernmental:											
	16								0	0	0
	17		38,000						38,000	48,728	31,972
	18	0	0	0	0	0		0	0	0	0
	19	35,000							35,000	0	42,794
	20	35,000	38,000	0	0	0		0	73,000	48,728	74,766
Charges for Fees & Service:											
	21							56,500	56,500	66,000	40,870
	22							104,265	104,265	1,300,000	90,653
	23								0	0	0
	24								0	0	0
	25								0	0	0
	26								0	0	0
	27								0	23,625	22,713
	28								0	0	0
	29								0	0	0
	30								0	0	0
	31								0	0	0
	32								0	0	0
	33								0	10,000	16,220
	34	0	0		0	0	0	160,765	160,765	1,399,625	170,456
	35								0	0	0
	36								0	0	8,270
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
	43	141,710	70,614	0	0	0	0	160,765	373,089	1,570,056	381,706
	44	755,706	84,326	0	0	0	0	-156,619	683,413	638,520	727,732
	45	897,416	154,940	0	0	0	0	4,146	1,056,502	2,208,576	1,109,438

CITY OF
Colesburg
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	75,821	7,937		0	0			83,758	70,284	78,383
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	75,821	7,937		0	0			83,758	70,284	78,383
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	14,194	24,677		0	0			38,871	33,994	40,286
Licenses & Permits	7	1,695	0					0	1,695	1,425	1,615
Use of Money and Property	8	15,000	0	0	0	0	0	0	15,000	16,000	7,930
Intergovernmental	9	35,000	38,000	0	0	0		0	73,000	48,728	74,766
Charges for Fees & Service	10	0	0		0	0		160,765	160,765	1,399,625	170,456
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	0	0		0	0		0	0	0	8,270
Sub-Total Revenues	13	141,710	70,614	0	0	0		160,765	373,089	1,570,056	381,706
Other Financing Sources:											
Total Transfers In	14	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	141,710	70,614	0	0	0		160,765	373,089	1,570,056	381,706
Expenditures & Other Financing Uses											
Public Safety	18	65,825	0	0					65,825	60,980	50,011
Public Works	19	59,050	346,000	0					405,050	106,237	101,332
Health and Social Services	20	450	0	0					450	500	450
Culture and Recreation	21	59,500	3,150	0					62,650	72,573	75,387
Community and Economic Development	22	500	0	0					500	2,099	0
General Government	23	21,600	2,375	0					23,975	17,774	27,193
Debt Service	24	0	0	0	0				0	0	0
Capital Projects	25	0	0	0		0			0	0	0
Total Government Activities Expenditures	26	206,925	351,525	0	0	0			558,450	260,163	254,373
Business Type Proprietary: Enterprise & ISF	27							168,500	168,500	1,265,000	216,545
Total Gov & Bus Type Expenditures	28	206,925	351,525	0	0	0		168,500	726,950	1,525,163	470,918
Total Transfers Out	29	0	0	0	0	0		0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	206,925	351,525	0	0	0		168,500	726,950	1,525,163	470,918
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-65,215	-280,911	0	0	0		-7,735	-353,861	44,893	-89,212
Beginning Fund Balance July 1	33	755,706	84,326	0	0	0		-156,619	683,413	638,520	727,732
Ending Fund Balance June 30	34	690,491	-196,585	0	0	0		-164,354	329,552	683,413	638,520

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

City Name: Colesburg

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) Sewer Project	2,503,000		107,000	20,081		127,081	127,081	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			107,000	20,081	0	127,081	127,081	0

