

# 54-501

## Adoption of Budget and Certification of City Taxes

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

The City of: DELTA County Name: KEOKUK Date Budget Adopted: 3/11/2015  
(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.

641 624 2061

Telephone Number

Signature

County Auditor Date Stamp

### January 1, 2014 Property Valuations

	Regular	2a	With Gas & Electric	2b	Without Gas & Electric	Last Official Census
<b>DEBT SERVICE</b>			<b>3,051,410</b>		<b>2,883,054</b>	328
		3a	<b>3,051,410</b>	3b	<b>2,883,054</b>	
Ag Land		4a	<b>262,807</b>			

### 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 24,716	23,353	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 7,000	6,614	52 2.29402
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
		<b>Total General Fund Regular Levies (5 thru 24)</b>	25 31,716	29,967	
384.1	3.00375	Ag Land	26 789	789	63 3.00375
		<b>Total General Fund Tax Levies (25 + 26)</b>	27 32,505	30,756	<b>Do Not Add</b>
		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 6,700	6,330	2.19571
Rules	Amt Nec	Other Employee Benefits	31	0	0
		<b>Total Employee Benefit Levies (29,30,31)</b>	32 6,700	6,330	65 2.19571
		<b>Sub Total Special Revenue Levies (28+32)</b>	33 6,700	6,330	
		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
		<b>Total SSMID</b>	38 0	0	<b>Do Not Add</b>
		<b>Total Special Revenue Levies</b>	39 6,700	6,330	
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
		<b>Total Property Taxes (27+39+40+41)</b>	42 39,205	37,086	72 12.58973

**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

**DELTA**

		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)
<b>(1)</b>										
<b>*Annual Report FY 2014</b>										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	10,187	22,909	0	0	0	0	33,096	87,797	120,893
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	31,860	71,739	0	0	0	0	103,599	172,536	276,135
Actual Expenditures Except End Bal (pg 12, line 259) *	3	34,304	77,716	0	0	0	0	112,020	164,750	276,770
Ending Fund Balance June 30 (pg 12, line 261) *	4	7,743	16,932	0	0	0	0	24,675	95,583	120,258
<b>(2)</b>		<b>General</b>	<b>Spec Rev</b>	<b>TIF Special Rev</b>	<b>Debt Serv</b>	<b>Capt Proj</b>	<b>Permanent</b>	<b>Tot Govt</b>	<b>Proprietary</b>	<b>Grand Total</b>
<b>** Re-Estimated FY 2015</b>										
Beginning Fund Balance	5	7,743	16,932	0	0	0	0	24,675	95,583	120,258
Re-Est Revenues	6	35,214	63,733	0	0	0	0	98,947	145,000	243,947
Re-Est Expenditures	7	35,214	63,733	0	0	0	0	98,947	145,000	243,947
Ending Fund Balance	8	7,743	16,932	0	0	0	0	24,675	95,583	120,258
<b>(3)</b>		<b>General</b>	<b>Spec Rev</b>	<b>TIF Special Rev</b>	<b>Debt Serv</b>	<b>Capt Proj</b>	<b>Permanent</b>	<b>Tot Govt</b>	<b>Proprietary</b>	<b>Grand Total</b>
<b>** Budget FY 2016</b>										
Beginning Fund Balance	9	7,743	16,932	0	0	0	0	24,675	95,583	120,258
Revenues	10	35,174	70,407	0	0	0	0	105,581	164,000	269,581
Expenditures	11	35,174	70,407	0	0	0	0	105,581	164,000	269,581
Ending Fund Balance	12	7,743	16,932	0	0	0	0	24,675	95,583	120,258

\* 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 \_\_\_\_\_ DELTA \_\_\_\_\_**

**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)
<b>PUBLIC SAFETY</b>											
Police Department/Crime Prevention	1	1,000							1,000	1,000	0
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5								0	0	0
Ambulance	6								0	0	0
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	0	0
Animal Control	9	100							100	100	0
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	1,100	0				0		1,100	1,100	0
<b>PUBLIC WORKS</b>											
Roads, Bridges, & Sidewalks	12		23,707						23,707	23,000	28,441
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		9,000						9,000	11,000	8,456
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								0	0	0
Other Public Works	21		31,000						31,000	23,233	29,094
TOTAL (lines 12 - 21)	22	0	63,707				0		63,707	57,233	65,991
<b>HEALTH &amp; SOCIAL SERVICES</b>											
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
<b>CULTURE &amp; RECREATION</b>											
Library Services	31	500							500	500	0
Museum, Band and Theater	32								0	0	0
Parks	33	1,000							1,000	1,000	0
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	1,500	0				0		1,500	1,500	0

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)
<b>COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>												
Community Beautification	39									0	0	0
Economic Development	40									0	0	0
Housing and Urban Renewal	41									0	0	2,755
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	0	2,755
<b>GENERAL GOVERNMENT</b>												
Mayor, Council, & City Manager	46		1,600							1,600	1,500	1,607
Clerk, Treasurer, & Finance Adm.	47		9,000							9,000	10,000	8,499
Elections	48		500							500	0	492
Legal Services & City Attorney	49		1,000							1,000	600	1,321
City Hall & General Buildings	50		6,000							6,000	6,000	5,954
Tort Liability	51		7,000							7,000	7,000	4,108
Other General Government	52		7,474	6,700						14,174	14,014	21,293
TOTAL (lines 46 - 52)	53		32,574	6,700	0			0		39,274	39,114	43,274
<b>DEBT SERVICE</b>	54									0	0	0
Gov Capital Projects	55									0	0	0
TIF Capital Projects	56									0	0	0
<b>TOTAL CAPITAL PROJECTS</b>	57		0	0	0		0	0		0	0	0
<b>TOTAL Government Activities Expenditures</b> (lines 11+22+30+38+45+53+54+57)	58		35,174	70,407	0	0	0	0		105,581	98,947	112,020
<b>BUSINESS TYPE ACTIVITIES</b>												
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>												
Water Utility	59								85,000	85,000	85,000	85,952
Sewer Utility	60								55,000	55,000	36,000	54,810
Electric Utility	61								0	0	0	0
Gas Utility	62								0	0	0	0
Airport	63								0	0	0	0
Landfill/Garbage	64								24,000	24,000	24,000	23,988
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
<b>TOTAL Business Type Expenditures (lines 59 - 73)</b>	73								164,000	164,000	145,000	164,750
<b>TOTAL ALL EXPENDITURES (lines 58+74)</b>	74		35,174	70,407	0	0	0	0	164,000	269,581	243,947	276,770
Regular Transfers Out	75									0	0	0
Internal TIF Loan / Repayment Transfers Out	76									0	0	0
<b>Total ALL Transfers Out</b>	77		0	0	0	0	0	0	0	0	0	0
<b>Total Expenditures &amp; Fund Transfers Out (lines 75+76)</b>	78		35,174	70,407	0	0	0	0	164,000	269,581	243,947	276,770
<b>Ending Fund Balance June 30</b>	79		7,743	16,932	0	0	0	0	95,583	120,258	120,258	120,258

\* 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)
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>											
	1	30,756	6,330		0	0			37,086	36,387	39,058
	2								0	0	0
	3	30,756	6,330		0	0			37,086	36,387	39,058
	4								0	0	0
	5								0	0	0
Other City Taxes:											
	6	1,749	370		0	0			2,119	2,167	0
	7								0	0	0
	8								0	0	0
	9								0	0	0
	10								0	0	0
	11								0	0	0
	12		31,000						31,000	28,200	30,863
	13	1,749	31,370		0	0			33,119	30,367	30,863
	14	300							300	0	308
	15	50							50	0	29
Intergovernmental:											
	16								0	0	0
	17		32,640						32,640	24,000	27,306
	18	319	67	0	0	0		0	386	193	0
	19								0	5,000	3,969
	20	319	32,707	0	0	0		0	33,026	29,193	31,275
Charges for Fees & Service:											
	21							85,000	85,000	85,000	85,830
	22							55,000	55,000	36,000	64,152
	23								0	0	0
	24								0	0	0
	25								0	0	0
	26								0	0	0
	27							24,000	24,000	24,000	22,554
	28								0	0	0
	29								0	0	0
	30								0	0	0
	31								0	0	0
	32								0	0	0
	33								0	0	0
	34	0	0		0	0	0	164,000	164,000	145,000	172,536
	35								0	0	643
	36	2,000							2,000	3,000	1,423
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	35,174	70,407	0	0	0	0	164,000	269,581	243,947	276,135
	44	7,743	16,932	0	0	0	0	95,583	120,258	120,258	120,893
	45	42,917	87,339	0	0	0	0	259,583	389,839	364,205	397,028

**CITY OF DELTA**  
**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)
<b>Revenues &amp; Other Financing Sources</b>											
Taxes Levied on Property	1	30,756	6,330		0	0			37,086	36,387	39,058
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	30,756	6,330		0	0			37,086	36,387	39,058
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	1,749	31,370		0	0			33,119	30,367	30,863
Licenses & Permits	7	300	0					0	300	0	308
Use of Money and Property	8	50	0	0	0	0	0	0	50	0	29
Intergovernmental	9	319	32,707	0	0	0		0	33,026	29,193	31,275
Charges for Fees & Service	10	0	0		0	0		164,000	164,000	145,000	172,536
Special Assessments	11	0	0		0	0		0	0	0	643
Miscellaneous	12	2,000	0		0	0		0	2,000	3,000	1,423
Sub-Total Revenues	13	35,174	70,407	0	0	0		164,000	269,581	243,947	276,135
<b>Other Financing Sources:</b>											
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
<b>Total Revenues and Other Sources</b>	<b>17</b>	<b>35,174</b>	<b>70,407</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>164,000</b>	<b>269,581</b>	<b>243,947</b>	<b>276,135</b>
<b>Expenditures &amp; Other Financing Uses</b>											
Public Safety	18	1,100	0	0					1,100	1,100	0
Public Works	19	0	63,707	0					63,707	57,233	65,991
Health and Social Services	20	0	0	0					0	0	0
Culture and Recreation	21	1,500	0	0					1,500	1,500	0
Community and Economic Development	22	0	0	0					0	0	2,755
General Government	23	32,574	6,700	0					39,274	39,114	43,274
Debt Service	24	0	0	0	0				0	0	0
Capital Projects	25	0	0	0		0			0	0	0
<b>Total Government Activities Expenditures</b>	<b>26</b>	<b>35,174</b>	<b>70,407</b>	<b>0</b>	<b>0</b>	<b>0</b>			<b>105,581</b>	<b>98,947</b>	<b>112,020</b>
Business Type Proprietary: Enterprise & ISF	27							164,000	164,000	145,000	164,750
<b>Total Gov &amp; Bus Type Expenditures</b>	<b>28</b>	<b>35,174</b>	<b>70,407</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>164,000</b>	<b>269,581</b>	<b>243,947</b>	<b>276,770</b>
<b>Total Transfers Out</b>	<b>29</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total ALL Expenditures/Fund Transfers Out</b>	<b>30</b>	<b>35,174</b>	<b>70,407</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>164,000</b>	<b>269,581</b>	<b>243,947</b>	<b>276,770</b>
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	0	0	0	0	0		0	0	0	-635
<b>Beginning Fund Balance July 1</b>	<b>33</b>	<b>7,743</b>	<b>16,932</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>95,583</b>	<b>120,258</b>	<b>120,258</b>	<b>120,893</b>
<b>Ending Fund Balance June 30</b>	<b>34</b>	<b>7,743</b>	<b>16,932</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>95,583</b>	<b>120,258</b>	<b>120,258</b>	<b>120,258</b>

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

City Name: DELTA

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

