

62-587

Adoption of Budget and Certification of City Taxes

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

The City of: KEOMAH VILLAGE County Name: MAHASKA 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.

(641) 504-0118

Telephone Number

Signature

County Auditor Date Stamp

January 1, 2014 Property Valuations

Last Official Census

	Regular	2a	3,987,006	2b	3,882,924	84
	DEBT SERVICE	3a		3b		
	Ag Land	4a				

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 14,500	14,121	43 3.63681
(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 14,500	14,121	
384.1	3.00375	Ag Land	26	0	63 0
		Total General Fund Tax Levies (25 + 26)	27 14,500	14,121	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	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	0	70 0
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41 0	0	71 0
		Total Property Taxes (27+39+40+41)	42 14,500	14,121	72 3.63681

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

KEOMAH VILLAGE

		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	49,009	1,678	0	0	0	0	50,687	6,103	56,790
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	23,224	8,388	0	0	0	0	31,612	10,548	42,160
Actual Expenditures Except End Bal (pg 12, line 259) *	3	15,040	500	10,421	0	0	0	25,961	7,876	33,837
Ending Fund Balance June 30 (pg 12, line 261) *	4	57,193	9,566	-10,421	0	0	0	56,338	8,775	65,113
(2)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Re-Estimated FY 2015										
Beginning Fund Balance	5	57,193	9,566	-10,421	0	0	0	56,338	8,775	65,113
Re-Est Revenues	6	32,342	9,411	0	0	0	0	41,753	1,253	43,006
Re-Est Expenditures	7	75,526	0	0	0	0	0	75,526	5,600	81,126
Ending Fund Balance	8	14,009	18,977	-10,421	0	0	0	22,565	4,428	26,993
(3)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2016										
Beginning Fund Balance	9	14,009	18,977	-10,421	0	0	0	22,565	4,428	26,993
Revenues	10	23,538	8,388	0	0	0	0	31,926	9,700	41,626
Expenditures	11	27,384	0	0	0	0	0	27,384	5,880	33,264
Ending Fund Balance	12	10,163	27,365	-10,421	0	0	0	27,107	8,248	35,355

* 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 (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)
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	7,775							7,775	7,775	7,924
Ambulance	6								0	0	0
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	0	713
Animal Control	9	550							550	500	0
Other Public Safety	10	850							850	813	0
TOTAL (lines 1 - 10)	11	9,175	0				0		9,175	9,088	8,637
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	750							750	50,000	500
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	2,500							2,500	2,425	2,551
Traffic Control and Safety	15								0	0	0
Snow Removal	16	2,000							2,000	1,500	2,360
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								0	0	0
TOTAL (lines 12 - 21)	22	5,250	0				0		5,250	53,925	5,411
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	890							890	880	838
Museum, Band and Theater	32								0	0	0
Parks	33								0	0	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	890	0				0		890	880	838

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2016

Fiscal Years

GOVERNMENT ACTIVITIES CONT.	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)
COMMUNITY & ECONOMIC DEVELOPMENT											
Community Beautification	39	300							300	100	654
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
	44										
TOTAL (lines 39 - 44)	45	300	0	0			0		300	100	654
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46								0	0	0
Clerk, Treasurer, & Finance Adm.	47	3,000							3,000	3,000	3,000
Elections	48								0	0	795
Legal Services & City Attorney	49	250							250	420	90
City Hall & General Buildings	50	5,655							5,655	5,386	3,935
Tort Liability	51	2,864							2,864	2,727	2,601
Other General Government	52								0	0	0
TOTAL (lines 46 - 52)	53	11,769	0	0			0		11,769	11,533	10,421
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	27,384	0	0	0	0	0		27,384	75,526	25,961
BUSINESS TYPE ACTIVITIES											
Proprietary: Enterprise & Budgeted ISF											
Water Utility	59								0	0	0
Sewer Utility	60						5,880		5,880	5,600	7,876
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						5,880		5,880	5,600	7,876
TOTAL ALL EXPENDITURES (lines 58+74)	74	27,384	0	0	0	0	5,880		33,264	81,126	33,837
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
Total Expenditures & Fund Transfers Out (lines 75+76)	78	27,384	0	0	0	0	5,880		33,264	81,126	33,837
Ending Fund Balance June 30	79	10,163	27,365	-10,421	0	0	8,248		35,355	26,993	65,113

* 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											
Taxes Levied on Property	1	14,121	0		0	0			14,121	14,118	14,119
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	14,121	0		0	0			14,121	14,118	14,119
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	379	0		0	0			379	382	388
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	7,521							7,521	7,521	6,792
Subtotal - Other City Taxes (lines 6 thru 12)	13	7,900	0		0	0			7,900	7,903	7,180
Licenses & Permits	14								0	0	0
Use of Money & Property	15	167							167	461	167
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		8,388						8,388	9,411	8,388
Other State Grants & Reimbursements	18	0	0	0	0	0		1,253	1,253	1,253	1,566
Local Grants & Reimbursements	19								0	0	0
Subtotal - Intergovernmental (lines 16 thru 19)	20	0	8,388	0	0	0		1,253	9,641	10,664	9,954
Charges for Fees & Service:											
Water Utility	21								0	0	0
Sewer Utility	22							8,447	8,447	8,447	8,982
Electric Utility	23								0	0	0
Gas Utility	24								0	0	0
Parking	25								0	0	0
Airport	26								0	0	0
Landfill/Garbage	27								0	0	0
Hospital	28								0	0	0
Transit	29								0	0	0
Cable TV, Internet & Telephone	30								0	0	0
Housing Authority	31								0	0	0
Storm Water Utility	32								0	0	0
Other Fees & Charges for Service	33								0	0	0
Subtotal - Charges for Service (lines 21 thru 33)	34	0	0		0	0	0	8,447	8,447	8,447	8,982
Special Assessments	35								0	0	0
Miscellaneous	36	1,350							1,350	1,413	1,758
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	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	0
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43	23,538	8,388	0	0	0	0	9,700	41,626	43,006	42,160
Beginning Fund Balance July 1	44	14,009	18,977	-10,421	0	0	0	4,428	26,993	65,113	56,790
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	37,547	27,365	-10,421	0	0	0	14,128	68,619	108,119	98,950

CITY OF KEOMAH VILLAGE
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	14,121	0		0	0			14,121	14,118	14,119
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	14,121	0		0	0			14,121	14,118	14,119
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	7,900	0		0	0			7,900	7,903	7,180
Licenses & Permits	7	0	0					0	0	0	0
Use of Money and Property	8	167	0	0	0	0	0	0	167	461	167
Intergovernmental	9	0	8,388	0	0	0		1,253	9,641	10,664	9,954
Charges for Fees & Service	10	0	0		0	0		8,447	8,447	8,447	8,982
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	1,350	0		0	0		0	1,350	1,413	1,758
Sub-Total Revenues	13	23,538	8,388	0	0	0		9,700	41,626	43,006	42,160
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	23,538	8,388	0	0	0		9,700	41,626	43,006	42,160
Expenditures & Other Financing Uses											
Public Safety	18	9,175	0	0					9,175	9,088	8,637
Public Works	19	5,250	0	0					5,250	53,925	5,411
Health and Social Services	20	0	0	0					0	0	0
Culture and Recreation	21	890	0	0					890	880	838
Community and Economic Development	22	300	0	0					300	100	654
General Government	23	11,769	0	0					11,769	11,533	10,421
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	27,384	0	0	0	0			27,384	75,526	25,961
Business Type Proprietary: Enterprise & ISF	27							5,880	5,880	5,600	7,876
Total Gov & Bus Type Expenditures	28	27,384	0	0	0	0		5,880	33,264	81,126	33,837
Total Transfers Out	29	0	0	0	0	0		0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	27,384	0	0	0	0		5,880	33,264	81,126	33,837
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-3,846	8,388	0	0	0		3,820	8,362	-38,120	8,323
Beginning Fund Balance July 1	33	14,009	18,977	-10,421	0	0		4,428	26,993	65,113	56,790
Ending Fund Balance June 30	34	10,163	27,365	-10,421	0	0		8,248	35,355	26,993	65,113

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

City Name: **KEOMAH VILLAGE**

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

