

54-511

Adoption of Budget and Certification of City Taxes

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

The City of: Richland County Name: KEOKUK Date Budget Adopted: 3/2/2015
(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.

(319) 456-2511
Telephone Number

Signature

County Auditor Date Stamp

January 1, 2014 Property Valuations

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	2a <u>12,724,620</u>	2b <u>12,517,959</u>	584
DEBT SERVICE	3a <u>12,724,620</u>	3b <u>12,517,959</u>	
Ag Land	4a <u>316,358</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	5 103,069	43 101,395	8.10000
(384)		Non-Voted Other Permissible Levies			
12(8)	0.67500	Contract for use of Bridge	6 _____	44 0	0
12(10)	0.95000	Opr & Maint publicly owned Transit	7 _____	45 0	0
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center	8 _____	46 0	0
12(12)	0.13500	Opr & Maint of City owned Civic Center	9 _____	47 0	0
12(13)	0.06750	Planning a Sanitary Disposal Project	10 _____	48 0	0
12(14)	0.27000	Aviation Authority (under sec.330A.15)	11 _____	49 0	0
12(15)	0.06750	Levee Impr. fund in special charter city	13 _____	51 0	0
12(17)	Amt Nec	Liability, property & self insurance costs	14 33,000	52 32,464	2.59340
12(21)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462 _____	465 0	0
(384)		Voted Other Permissible Levies			
12(1)	0.13500	Instrumental/Vocal Music Groups	15 _____	53 0	0
12(2)	0.81000	Memorial Building	16 _____	54 0	0
12(3)	0.13500	Symphony Orchestra	17 _____	55 0	0
12(4)	0.27000	Cultural & Scientific Facilities	18 _____	56 0	0
12(5)	As Voted	County Bridge	19 _____	57 0	0
12(6)	1.35000	Missi or Missouri River Bridge Const.	20 _____	58 0	0
12(9)	0.03375	Aid to a Transit Company	21 _____	59 0	0
12(16)	0.20500	Maintain Institution received by gift/devise	22 _____	60 0	0
12(18)	1.00000	City Emergency Medical District	463 _____	466 0	0
12(20)	0.27000	Support Public Library	23 3,435	61 3,379	0.26995
28E.22	1.50000	Unified Law Enforcement	24 _____	62 0	0
		Total General Fund Regular Levies (5 thru 24)	25 139,504	137,238	
384.1	3.00375	Ag Land	26 950	63 950	3.00375
		Total General Fund Tax Levies (25 + 26)	27 140,454	138,188	Do Not Add
		Special Revenue Levies			
384.8	0.27000	Emergency (if general fund at levy limit)	28 _____	64 0	0
384.6	Amt Nec	Police & Fire Retirement	29 _____	0	0
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30 7,000	6,886	0.55011
Rules	Amt Nec	Other Employee Benefits	31 10,000	9,838	0.78588
		Total Employee Benefit Levies (29,30,31)	32 17,000	16,724	1.33599
		Sub Total Special Revenue Levies (28+32)	33 17,000	16,724	
		Valuation			
386	As Req	With Gas & Elec	Without Gas & Elec		
		SSMID 1 (A) _____ (B) _____	34 _____	66 0	0
		SSMID 2 (A) _____ (B) _____	35 _____	67 0	0
		SSMID 3 (A) _____ (B) _____	36 _____	68 0	0
		SSMID 4 (A) _____ (B) _____	37 _____	69 0	0
		SSMID 5 (A) _____ (B) _____	555 _____	565 0	0
		SSMID 6 (A) _____ (B) _____	556 _____	566 0	0
		SSMID 7 (A) _____ (B) _____	1177 _____	0	0
		Total SSMID	38 0	0	Do Not Add
		Total Special Revenue Levies	39 17,000	16,724	
384.4	Amt Nec	Debt Service Levy 76.10(6)	40 0	70 0	0
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41 _____	71 0	0
		Total Property Taxes (27+39+40+41)	42 157,454	42 154,912	72 12.29934

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

Richland

		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	281,019	24,218	0	24,265	0	0	329,502	96,207	425,709
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	152,596	71,890	0	12,391	0	0	236,877	179,088	415,965
Actual Expenditures Except End Bal (pg 12, line 259) *	3	113,147	66,046	0	12,361	0	0	191,554	174,922	366,476
Ending Fund Balance June 30 (pg 12, line 261) *	4	320,468	30,062	0	24,295	0	0	374,825	100,373	475,198
(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	320,468	30,062	0	24,295	0	0	374,825	100,373	475,198
Re-Est Revenues	6	137,857	72,583	0	5,478	0	0	215,918	179,000	394,918
Re-Est Expenditures	7	144,500	55,500	0	0	0	0	200,000	185,000	385,000
Ending Fund Balance	8	313,825	47,145	0	29,773	0	0	390,743	94,373	485,116
(3)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2016										
Beginning Fund Balance	9	313,825	47,145	0	29,773	0	0	390,743	94,373	485,116
Revenues	10	140,454	102,000	0	0	0	0	242,454	187,000	429,454
Expenditures	11	187,250	88,000	0	0	0	0	275,250	180,000	455,250
Ending Fund Balance	12	267,029	61,145	0	29,773	0	0	357,947	101,373	459,320

* 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 Richland

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 (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	25,000							25,000	25,000	23,009
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	7,000							7,000	5,000	9,132
Ambulance	6	2,000							2,000	2,000	365
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	0	0
Animal Control	9	500							500	500	60
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	34,500	0				0		34,500	32,500	32,566
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	10,000	20,000						30,000	20,000	38,419
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		17,000						17,000	15,000	12,376
Traffic Control and Safety	15								0	0	0
Snow Removal	16	2,500							2,500	2,000	1,751
Highway Engineering	17								0	0	0
Street Cleaning	18		1,000						1,000	500	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	25,000	40,000						65,000	35,000	0
TOTAL (lines 12 - 21)	22	37,500	78,000				0		115,500	72,500	52,546
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	18,500							18,500	16,500	27,877
Museum, Band and Theater	32								0	0	0
Parks	33	10,000							10,000	10,000	10,248
Recreation	34								0	0	3,800
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36								0	0	0
Other Culture and Recreation	37		5,000						5,000	0	0
TOTAL (lines 31 - 37)	38	28,500	5,000				0		33,500	26,500	41,925

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	5,000							5,000	2,000	0
Economic Development	40	2,000							2,000	2,000	4,000
Housing and Urban Renewal	41								0	0	5,000
Planning & Zoning	42								0	0	0
Other Com & Econ Development	43		5,000						5,000	0	0
TOTAL (lines 39 - 44)	45	7,000	5,000	0			0		12,000	4,000	9,000
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46	6,000							6,000	5,000	5,308
Clerk, Treasurer, & Finance Adm.	47	23,000							23,000	20,000	12,500
Elections	48	750							750	500	681
Legal Services & City Attorney	49	5,000							5,000	4,000	2,296
City Hall & General Buildings	50	20,000							20,000	25,000	1,251
Tort Liability	51	10,000							10,000	10,000	7,620
Other General Government	52	15,000							15,000	0	13,500
TOTAL (lines 46 - 52)	53	79,750	0	0			0		79,750	64,500	43,156
DEBT SERVICE	54								0	0	12,361
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
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58	187,250	88,000	0	0	0	0		275,250	200,000	191,554
BUSINESS TYPE ACTIVITIES											
Proprietary: Enterprise & Budgeted ISF											
Water Utility	59						80,000	80,000	80,000	90,000	54,916
Sewer Utility	60						60,000	60,000	60,000	60,000	49,567
Electric Utility	61							0	0	0	0
Gas Utility	62							0	0	0	0
Airport	63							0	0	0	0
Landfill/Garbage	64						40,000	40,000	40,000	35,000	29,354
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	41,085
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						180,000	180,000	180,000	185,000	174,922
TOTAL ALL EXPENDITURES (lines 58+74)	74	187,250	88,000	0	0	0	0	180,000	455,250	385,000	366,476
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	187,250	88,000	0	0	0	0	180,000	455,250	385,000	366,476
Ending Fund Balance June 30	79	267,029	61,145	0	29,773	0	0	101,373	459,320	485,116	475,198

* 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	138,188	16,724		0	0			154,912	156,364	155,470
	2								0	0	0
	3	138,188	16,724		0	0			154,912	156,364	155,470
	4								0	0	0
	5								0	0	0
Other City Taxes:											
	6	2,266	276		0	0			2,542	2,615	0
	7								0	0	0
	8								0	0	0
	9								0	0	0
	10								0	0	0
	11								0	0	0
	12		30,000						30,000	0	0
	13	2,266	30,276		0	0			32,542	2,615	0
	14								0	0	640
	15								0	0	449
Intergovernmental:											
	16								0	0	0
	17		55,000						55,000	55,000	58,315
	18	0	0	0	0	0		0	0	1,939	0
	19								0	0	16,312
	20	0	55,000	0	0	0		0	55,000	56,939	74,627
Charges for Fees & Service:											
	21							112,000	112,000	110,000	110,901
	22							37,000	37,000	35,000	33,170
	23								0	0	0
	24								0	0	0
	25								0	0	0
	26								0	0	0
	27							36,000	36,000	34,000	34,707
	28								0	0	0
	29								0	0	0
	30								0	0	0
	31								0	0	0
	32								0	0	0
	33							2,000	2,000	0	1,932
	34	0	0		0	0	0	187,000	187,000	179,000	180,710
	35								0	0	0
	36								0	0	4,069
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
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)											
	43	140,454	102,000	0	0	0	0	187,000	429,454	394,918	415,965
	44	313,825	47,145	0	29,773	0	0	94,373	485,116	475,198	425,709
	45	454,279	149,145	0	29,773	0	0	281,373	914,570	870,116	841,674

CITY OF
Richland
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	138,188	16,724		0	0			154,912	156,364	155,470
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	138,188	16,724		0	0			154,912	156,364	155,470
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	2,266	30,276		0	0			32,542	2,615	0
Licenses & Permits	7	0	0					0	0	0	640
Use of Money and Property	8	0	0	0	0	0	0	0	0	0	449
Intergovernmental	9	0	55,000	0	0	0		0	55,000	56,939	74,627
Charges for Fees & Service	10	0	0		0	0		187,000	187,000	179,000	180,710
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	0	0		0	0		0	0	0	4,069
Sub-Total Revenues	13	140,454	102,000	0	0	0		187,000	429,454	394,918	415,965
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	140,454	102,000	0	0	0		187,000	429,454	394,918	415,965
Expenditures & Other Financing Uses											
Public Safety	18	34,500	0	0					34,500	32,500	32,566
Public Works	19	37,500	78,000	0					115,500	72,500	52,546
Health and Social Services	20	0	0	0					0	0	0
Culture and Recreation	21	28,500	5,000	0					33,500	26,500	41,925
Community and Economic Development	22	7,000	5,000	0					12,000	4,000	9,000
General Government	23	79,750	0	0					79,750	64,500	43,156
Debt Service	24	0	0	0	0				0	0	12,361
Capital Projects	25	0	0	0		0			0	0	0
Total Government Activities Expenditures	26	187,250	88,000	0	0	0			275,250	200,000	191,554
Business Type Proprietary: Enterprise & ISF	27							180,000	180,000	185,000	174,922
Total Gov & Bus Type Expenditures	28	187,250	88,000	0	0	0		180,000	455,250	385,000	366,476
Total Transfers Out	29	0	0	0	0	0		0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	187,250	88,000	0	0	0		180,000	455,250	385,000	366,476
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-46,796	14,000	0	0	0		7,000	-25,796	9,918	49,489
Beginning Fund Balance July 1	33	313,825	47,145	0	29,773	0		94,373	485,116	475,198	425,709
Ending Fund Balance June 30	34	267,029	61,145	0	29,773	0		101,373	459,320	485,116	475,198

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

City Name: Richland

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) Richland Well Project	600,000	03/06	29,681	11,403		41,084	41,084	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			29,681	11,403	0	41,084	41,084	0

