

54-516

Adoption of Budget and Certification of City Taxes

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

The City of: WHAT CHEER County Name: KEOKUK Date Budget Adopted: 3/10/2015
(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.

641 634 2590

Telephone Number

Signature

County Auditor Date Stamp

January 1, 2014 Property Valuations

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	2a <u>8,232,707</u>	2b <u>7,863,951</u>	646
DEBT SERVICE	3a <u>8,232,707</u>	3b <u>7,863,951</u>	
Ag Land	4a <u>239,191</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 66,685	63,698	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 8,000	7,642	52 0.97173
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 74,685	71,340	
384.1	3.00375	Ag Land	26 718	718	63 3.00375
		Total General Fund Tax Levies (25 + 26)	27 75,403	72,058	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
Rules	Amt Nec	FICA & IPERS (if general fund at levy limit)	30 10,000	9,552	1.21467
	Amt Nec	Other Employee Benefits	31	0	0
		Total Employee Benefit Levies (29,30,31)	32 10,000	9,552	65 1.21467
		Sub Total Special Revenue Levies (28+32)	33 10,000	9,552	
		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 10,000	9,552	
384.4	Amt Nec	Debt Service Levy 76.10(6)	40 36,225	34,602	70 4.40013
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41	0	71 0
		Total Property Taxes (27+39+40+41)	42 121,628	116,212	72 14.68653

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

WHAT CHEER

		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	44,412	159,919	0	26,187	0	0	230,518	124,298	354,816
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	82,387	142,114	0	37,383	0	0	261,884	217,047	478,931
Actual Expenditures Except End Bal (pg 12, line 259) *	3	79,078	154,854	0	6,737	0	0	240,669	221,143	461,812
Ending Fund Balance June 30 (pg 12, line 261) *	4	47,721	147,179	0	56,833	0	0	251,733	120,202	371,935
(2)										
** Re-Estimated FY 2015										
Beginning Fund Balance	5	47,721	147,179	0	56,833	0	0	251,733	120,202	371,935
Re-Est Revenues	6	77,470	141,574	0	37,373	0	0	256,417	207,000	463,417
Re-Est Expenditures	7	77,470	141,574	0	37,373	0	0	256,417	207,000	463,417
Ending Fund Balance	8	47,721	147,179	0	56,833	0	0	251,733	120,202	371,935
(3)										
** Budget FY 2016										
Beginning Fund Balance	9	47,721	147,179	0	56,833	0	0	251,733	120,202	371,935
Revenues	10	79,436	134,425	0	36,750	0	0	250,611	225,000	475,611
Expenditures	11	79,436	144,425	0	36,750	0	0	260,611	225,000	485,611
Ending Fund Balance	12	47,721	137,179	0	56,833	0	0	241,733	120,202	361,935

* 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 _____ WHAT CHEER _____

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								0	0	0
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	5,000							5,000	5,000	3,984
Ambulance	6								0	0	0
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	0	0
Animal Control	9								0	0	0
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	5,000	0				0		5,000	5,000	3,984
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	8,676	52,425						61,101	81,500	59,040
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		22,000						22,000	22,000	22,209
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		60,000						60,000	38,000	56,230
TOTAL (lines 12 - 21)	22	8,676	134,425				0		143,101	141,500	137,479
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	15,000							15,000	15,000	15,145
Museum, Band and Theater	32								0	0	0
Parks	33	5,000							5,000	5,000	5,085
Recreation	34								0	0	0
Cemetery	35	3,000							3,000	3,000	2,179
Community Center, Zoo, & Marina	36								0	0	0
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	23,000	0				0		23,000	23,000	22,409

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									0	0	0
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		0	0	0			0		0	0	0
GENERAL GOVERNMENT												
Mayor, Council, & City Manager	46		1,000							1,000	1,000	299
Clerk, Treasurer, & Finance Adm.	47		7,000							7,000	7,000	293
Elections	48		550							550	0	529
Legal Services & City Attorney	49		500							500	500	195
City Hall & General Buildings	50		12,000							12,000	10,000	11,901
Tort Liability	51		8,000							8,000	7,300	8,151
Other General Government	52		13,710	10,000						23,710	23,744	48,692
TOTAL (lines 46 - 52)	53		42,760	10,000	0			0		52,760	49,544	70,060
DEBT SERVICE	54					36,750				36,750	37,373	6,737
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		79,436	144,425	0	36,750	0	0		260,611	256,417	240,669
BUSINESS TYPE ACTIVITIES												
Proprietary: Enterprise & Budgeted ISF												
Water Utility	59								115,000	115,000	110,000	115,674
Sewer Utility	60								55,000	55,000	46,000	45,116
Electric Utility	61								0	0	0	0
Gas Utility	62								0	0	0	0
Airport	63								0	0	0	0
Landfill/Garbage	64								55,000	55,000	51,000	54,202
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								225,000	225,000	207,000	214,992
TOTAL ALL EXPENDITURES (lines 58+74)	74		79,436	144,425	0	36,750	0	0	225,000	485,611	463,417	455,661
Regular Transfers Out	75									0	0	6,151
Internal TIF Loan / Repayment Transfers Out	76									0	0	0
Total ALL Transfers Out	77		0	0	0	0	0	0	0	0	0	6,151
Total Expenditures & Fund Transfers Out (lines 75+76)	78		79,436	144,425	0	36,750	0	0	225,000	485,611	463,417	461,812
Ending Fund Balance June 30	79		47,721	137,179	0	56,833	0	0	120,202	361,935	371,935	371,935

* 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	72,058	9,552		34,602	0			116,212	116,153	120,706
	2								0	0	0
	3	72,058	9,552		34,602	0			116,212	116,153	120,706
	4								0	0	0
	5								0	0	0
Other City Taxes:											
	6	3,345	448		1,623	0			5,416	5,673	0
	7								0	0	1,559
	8								0	0	0
	9								0	0	0
	10								0	0	0
	11								0	0	0
	12		60,000						60,000	68,000	59,482
	13	3,345	60,448		1,623	0			65,416	73,673	61,041
	14	250							250	250	225
	15	700							700	450	686
Intergovernmental:											
	16								0	0	0
	17		64,280						64,280	63,500	65,601
	18	1,083	145	0	525	0		0	1,753	891	751
	19	2,000							2,000	1,500	2,000
	20	3,083	64,425	0	525	0		0	68,033	65,891	68,352
Charges for Fees & Service:											
	21							115,000	115,000	110,000	104,983
	22							55,000	55,000	46,000	57,810
	23								0	0	0
	24								0	0	0
	25								0	0	0
	26								0	0	0
	27							55,000	55,000	51,000	54,254
	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		225,000	225,000	207,000	217,047
	35								0	0	2,161
	36								0	0	2,562
Other Financing Sources:											
	37								0	0	6,151
	38								0	0	0
	39	0	0	0	0	0		0	0	0	6,151
	40								0	0	0
	41								0	0	0
	42	0	0	0	0	0		0	0	0	6,151
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)											
	43	79,436	134,425	0	36,750	0		225,000	475,611	463,417	478,931
	44	47,721	147,179	0	56,833	0		120,202	371,935	371,935	354,816
	45	127,157	281,604	0	93,583	0		345,202	847,546	835,352	833,747

CITY OF WHAT CHEER
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	72,058	9,552		34,602	0			116,212	116,153	120,706
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	72,058	9,552		34,602	0			116,212	116,153	120,706
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	3,345	60,448		1,623	0			65,416	73,673	61,041
Licenses & Permits	7	250	0					0	250	250	225
Use of Money and Property	8	700	0	0	0	0	0	0	700	450	686
Intergovernmental	9	3,083	64,425	0	525	0		0	68,033	65,891	68,352
Charges for Fees & Service	10	0	0		0	0		225,000	225,000	207,000	217,047
Special Assessments	11	0	0		0	0		0	0	0	2,161
Miscellaneous	12	0	0		0	0		0	0	0	2,562
Sub-Total Revenues	13	79,436	134,425	0	36,750	0	0	225,000	475,611	463,417	472,780
Other Financing Sources:											
Total Transfers In	14	0	0	0	0	0	0	0	0	0	6,151
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	79,436	134,425	0	36,750	0	0	225,000	475,611	463,417	478,931
Expenditures & Other Financing Uses											
Public Safety	18	5,000	0	0			0		5,000	5,000	3,984
Public Works	19	8,676	134,425	0			0		143,101	141,500	137,479
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	23,000	0	0			0		23,000	23,000	22,409
Community and Economic Development	22	0	0	0			0		0	0	0
General Government	23	42,760	10,000	0			0		52,760	49,544	70,060
Debt Service	24	0	0	0	36,750				36,750	37,373	6,737
Capital Projects	25	0	0	0		0	0		0	0	0
Total Government Activities Expenditures	26	79,436	144,425	0	36,750	0	0		260,611	256,417	240,669
Business Type Proprietary: Enterprise & ISF	27							225,000	225,000	207,000	214,992
Total Gov & Bus Type Expenditures	28	79,436	144,425	0	36,750	0	0	225,000	485,611	463,417	455,661
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	6,151
Total ALL Expenditures/Fund Transfers Out	30	79,436	144,425	0	36,750	0	0	225,000	485,611	463,417	461,812
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	0	-10,000	0	0	0	0	0	-10,000	0	17,119
Beginning Fund Balance July 1	33	47,721	147,179	0	56,833	0	0	120,202	371,935	371,935	354,816
Ending Fund Balance June 30	34	47,721	137,179	0	56,833	0	0	120,202	361,935	371,935	371,935

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

City Name: WHAT CHEER

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) GO Refunding Bonds	385,000	July 2009	25,000	11,225		36,225		36,225
(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			25,000	11,225	0	36,225	0	36,225

NOTICE OF PUBLIC HEARING BUDGET ESTIMATE

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

City of **WHAT CHEER** , Iowa

The City Council will conduct a public hearing on the proposed Budget at City Hall
on 3/10/2015 at 7:15 pm
(Date) xx/xx/xx *(hour)*

The Budget Estimate Summary of proposed receipts and expenditures is shown below.
Copies of the the detailed proposed Budget may be obtained or viewed at the offices of the Mayor,
City Clerk, and at the Library.

The estimated Total tax levy rate per \$1000 valuation on regular property \$ 14.68653

The estimated tax levy rate per \$1000 valuation on Agricultural land is \$ 3.00375

At the public hearing, any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget.

 641 634 2590
phone number

 Melanie Vermillion, City Clerk
City Clerk/Finance Officer's NAME

		Budget FY 2016	Re-estimated FY 2015	Actual FY 2014
		(a)	(b)	(c)
Revenues & Other Financing Sources				
Taxes Levied on Property	1	116,212	116,153	120,706
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	3	116,212	116,153	120,706
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	0	0	0
Other City Taxes	6	65,416	73,673	61,041
Licenses & Permits	7	250	250	225
Use of Money and Property	8	700	450	686
Intergovernmental	9	68,033	65,891	68,352
Charges for Fees & Service	10	225,000	207,000	217,047
Special Assessments	11	0	0	2,161
Miscellaneous	12	0	0	2,562
Other Financing Sources	13	0	0	0
Transfers In	14	0	0	6,151
Total Revenues and Other Sources	15	475,611	463,417	478,931
Expenditures & Other Financing Uses				
Public Safety	16	5,000	5,000	3,984
Public Works	17	143,101	141,500	137,479
Health and Social Services	18	0	0	0
Culture and Recreation	19	23,000	23,000	22,409
Community and Economic Development	20	0	0	0
General Government	21	52,760	49,544	70,060
Debt Service	22	36,750	37,373	6,737
Capital Projects	23	0	0	0
Total Government Activities Expenditures	24	260,611	256,417	240,669
Business Type / Enterprises	25	225,000	207,000	214,992
Total ALL Expenditures	26	485,611	463,417	455,661
Transfers Out	27	0	0	6,151
Total ALL Expenditures/Transfers Out	28	485,611	463,417	461,812
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	29	-10,000	0	17,119
Beginning Fund Balance July 1	30	371,935	371,935	354,816
Ending Fund Balance June 30	31	361,935	371,935	371,935