

# 22-188

## Adoption of Budget and Certification of City Taxes

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

The City of: Garnavillo County Name: CLAYTON Date Budget Adopted: 3/7/2015  
(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) 964-2331  
Telephone Number

\_\_\_\_\_  
Signature

County Auditor Date Stamp  
 \_\_\_\_\_

### January 1, 2014 Property Valuations

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	2a <u>17,078,118</u>	2b <u>16,559,890</u>	745
<b>DEBT SERVICE</b>	3a <u>19,382,158</u>	3b <u>18,863,930</u>	
Ag Land	4a <u>256,827</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	5 138,333	134,135	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 13,475	13,066	46 0.78902
12(12)	0.13500	Opr & Maint of City owned Civic Center	9 2,300	2,230	47 0.13468
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 27,750	26,908	52 1.62489
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 4,611	4,471	61 0.27000
28E.22	1.50000	Unified Law Enforcement	24 _____	0	62 0
		<b>Total General Fund Regular Levies (5 thru 24)</b>	25 <u>186,469</u>	<u>180,810</u>	
384.1	3.00375	Ag Land	26 771	771	63 3.00375
		<b>Total General Fund Tax Levies (25 + 26)</b>	27 <u>187,240</u>	<u>181,581</u>	Do Not Add
		Special Revenue Levies			
384.8	0.27000	Emergency (if general fund at levy limit)	28 4,611	4,471	64 0.27000
384.6	Amt Nec	Police & Fire Retirement	29 2,066	2,003	0.12097
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30 22,971	22,274	1.34505
Rules	Amt Nec	Other Employee Benefits	31 31,265	30,316	1.83071
		<b>Total Employee Benefit Levies (29,30,31)</b>	32 <u>56,302</u>	<u>54,593</u>	65 3.29673
		<b>Sub Total Special Revenue Levies (28+32)</b>	33 <u>60,913</u>	<u>59,064</u>	
		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 <u>0</u>	<u>0</u>	Do Not Add
	<b>Total Special Revenue Levies</b>		39 <u>60,913</u>	<u>59,064</u>	
384.4	Amt Nec	<b>Debt Service Levy 76.10(6)</b>	40 17,402	16,937	70 0.89784
384.7	0.67500	<b>Capital Projects (Capital Improv. Reserve)</b>	41 _____	0	71 0
	<b>Total Property Taxes (27+39+40+41)</b>		42 <u>265,555</u>	<u>257,582</u>	72 15.38316

### 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

**Garnavillo**

		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	261,479	98,907	218,296	12,110	38,924	0	629,716	232,144	861,860	
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	469,819	143,020	111,396	283,742	265,243	0	1,273,220	394,458	1,667,678	
Actual Expenditures Except End Bal (pg 12, line 259) *	3	594,845	89,645	326,881	293,447	133,410	0	1,438,228	268,157	1,706,385	
Ending Fund Balance June 30 (pg 12, line 261) *	4	136,453	152,282	2,811	2,405	170,757	0	464,708	358,445	823,153	
<b>(2)</b>											
<b>** Re-Estimated FY 2015</b>											
Beginning Fund Balance	5	136,453	152,282	2,811	2,405	170,757	0	464,708	358,445	823,153	
Re-Est Revenues	6	445,733	294,375	81,189	26,069	950,000	0	1,797,366	468,600	2,265,966	
Re-Est Expenditures	7	380,940	295,641	84,000	17,677	855,000	0	1,633,258	449,967	2,083,225	
Ending Fund Balance	8	201,246	151,016	0	10,797	265,757	0	628,816	377,078	1,005,894	
<b>(3)</b>											
<b>** Budget FY 2016</b>											
Beginning Fund Balance	9	201,246	151,016	0	10,797	265,757	0	628,816	377,078	1,005,894	
Revenues	10	592,139	333,459	74,356	30,895	1,487,000	0	2,517,849	476,575	2,994,424	
Expenditures	11	580,902	472,713	74,356	30,402	1,612,000	0	2,770,373	459,835	3,230,208	
Ending Fund Balance	12	212,483	11,762	0	11,290	140,757	0	376,292	393,818	770,110	

\* 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** \_\_\_\_\_ **Garnavillo**

**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)
<b>PUBLIC SAFETY</b>											
Police Department/Crime Prevention	1	56,910	8,891						65,801	66,045	64,238
Jail	2								0	0	0
Emergency Management	3								0	0	417
Flood Control	4	500							500	500	2,553
Fire Department	5	58,000	3,400						61,400	25,940	30,677
Ambulance	6	2,550	900						3,450	3,310	1,489
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	0	753
Animal Control	9	250							250	250	0
Other Public Safety	10	1,300							1,300	1,300	0
TOTAL (lines 1 - 10)	11	119,510	13,191				0		132,701	97,345	100,127
<b>PUBLIC WORKS</b>											
Roads, Bridges, & Sidewalks	12	114,000	126,423						240,423	146,537	117,528
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	14,500							14,500	14,000	13,836
Traffic Control and Safety	15	2,000							2,000	2,000	1,039
Snow Removal	16	1,500							1,500	1,500	5,539
Highway Engineering	17								0	0	0
Street Cleaning	18	1,000							1,000	0	0
Airport <i>(if not Enterprise)</i>	19								0	0	0
Garbage <i>(if not Enterprise)</i>	20	55,000							55,000	55,000	48,359
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	188,000	126,423				0		314,423	219,037	186,301
<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	1,990							1,990	1,804	1,804
TOTAL (lines 23 - 29)	30	1,990	0				0		1,990	1,804	1,804
<b>CULTURE &amp; RECREATION</b>											
Library Services	31	41,759	4,480						46,239	46,239	46,108
Museum, Band and Theater	32								0	746	0
Parks	33	24,400	830						25,230	16,000	43,130
Recreation	34								0	0	0
Cemetery	35	7,500							7,500	7,300	6,769
Community Center, Zoo, & Marina	36	22,475	252						22,727	10,249	5,531
Other Culture and Recreation	37	50							50	0	50
TOTAL (lines 31 - 37)	38	96,184	5,562				0		101,746	80,534	101,588

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	1,118							1,118	932	931
Housing and Urban Renewal	41		197,500						197,500	160,000	9,236
Planning & Zoning	42								0	0	0
Other Com & Econ Development	43								0	0	0
	44										
<b>TOTAL (lines 39 - 44)</b>	45	1,118	197,500	0			0		198,618	160,932	10,167
<b>GENERAL GOVERNMENT</b>											
Mayor, Council, & City Manager	46	3,400	322						3,722	4,722	4,048
Clerk, Treasurer, & Finance Adm.	47	39,200	13,104						52,304	53,998	46,670
Elections	48	1,500							1,500	1,500	0
Legal Services & City Attorney	49	1,500							1,500	1,700	5,612
City Hall & General Buildings	50	3,900							3,900	3,300	3,055
Tort Liability	51	28,000							28,000	25,750	23,937
Other General Government	52	16,600							16,600	15,500	16,381
<b>TOTAL (lines 46 - 52)</b>	53	94,100	13,426	0			0		107,526	106,470	99,703
<b>DEBT SERVICE</b>	54				30,402				30,402	17,677	293,447
Gov Capital Projects	55					1,162,000			1,162,000	705,000	128,621
TIF Capital Projects	56					450,000			450,000	150,000	0
<b>TOTAL CAPITAL PROJECTS</b>	57	0	0	0		1,612,000	0		1,612,000	855,000	128,621
<b>TOTAL Government Activities Expenditures</b> <i>(lines 11+22+30+38+45+53+54+57)</i>	58	500,902	356,102	0	30,402	1,612,000	0		2,499,406	1,538,799	921,758
<b>BUSINESS TYPE ACTIVITIES</b> <b>Proprietary: Enterprise &amp; Budgeted ISF</b>											
Water Utility	59							162,360	162,360	147,501	89,613
Sewer Utility	60							137,175	137,175	139,416	97,035
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							23,050	23,050	22,650	12,472
Other Business Type (city hosp., ISF, parking, etc.)	69							0	0	0	0
Enterprise DEBT SERVICE	70							55,625	55,625	0	69,037
Enterprise CAPITAL PROJECTS	71							0	0	70,200	0
Enterprise TIF CAPITAL PROJECTS	72							0	0	0	0
<b>TOTAL Business Type Expenditures (lines 59 - 73)</b>	73							378,210	378,210	379,767	268,157
<b>TOTAL ALL EXPENDITURES (lines 58+74)</b>	74	500,902	356,102	0	30,402	1,612,000	0	378,210	2,877,616	1,918,566	1,189,915
Regular Transfers Out	75	5,000	116,611					81,625	203,236	80,659	13,800
Internal TIF Loan / Repayment Transfers Out	76	75,000		74,356					149,356	84,000	502,670
<b>Total ALL Transfers Out</b>	77	80,000	116,611	74,356	0	0	0	81,625	352,592	164,659	516,470
<b>Total Expenditures &amp; Fund Transfers Out (lines 75+76)</b>	78	580,902	472,713	74,356	30,402	1,612,000	0	459,835	3,230,208	2,083,225	1,706,385
<b>Ending Fund Balance June 30</b>	79	212,483	11,762	0	11,290	140,757	0	393,818	770,110	1,005,894	823,153

\* 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	181,581	59,064		16,937	0			257,582	248,207	242,463
	2								0	0	0
	3	181,581	59,064		16,937	0			257,582	248,207	242,463
	4								0	0	0
	5			74,356					74,356	81,189	111,396
Other City Taxes:											
	6	5,659	1,849		465	0			7,973	7,988	0
	7								0	0	0
	8								0	0	0
	9								0	0	0
	10								0	0	0
	11								0	0	0
	12	70,000							70,000	65,000	61,213
	13	75,659	1,849		465	0			77,973	72,988	61,213
	14	1,950							1,950	1,650	1,755
	15	4,260							4,260	4,590	5,204
Intergovernmental:											
	16		192,500			650,000			842,500	454,000	15,924
	17								0	72,500	74,391
	18	4,440	75,046	0	493	0		0	79,979	3,801	62,921
	19	60,132							60,132	50,532	74,609
	20	64,572	267,546	0	493	650,000		0	982,611	580,833	227,845
Charges for Fees & Service:											
	21							202,500	202,500	201,200	199,083
	22							190,500	190,500	182,700	182,914
	23								0	0	0
	24								0	0	0
	25								0	0	0
	26								0	0	0
	27	56,000							56,000	55,000	54,754
	28								0	0	0
	29								0	0	0
	30								0	0	0
	31								0	0	0
	32							14,950	14,950	14,500	12,461
	33	51,600							51,600	6,100	4,632
	34	107,600	0		0	0	0	407,950	515,550	459,500	453,844
	35								0	0	0
	36	2,550							2,550	2,350	47,488
Other Financing Sources:											
	37	4,611	5,000		13,000	112,000		68,625	203,236	80,659	13,800
	38	74,356				75,000			149,356	84,000	502,670
	39	78,967	5,000	0	13,000	187,000	0	68,625	352,592	164,659	516,470
	40	75,000				650,000			725,000	650,000	0
	41								0	0	0
	42	153,967	5,000	0	13,000	837,000	0	68,625	1,077,592	814,659	516,470
<b>Total Revenues except for beginning fund balance</b>											
	43	592,139	333,459	74,356	30,895	1,487,000	0	476,575	2,994,424	2,265,966	1,667,678
	44	201,246	151,016	0	10,797	265,757	0	377,078	1,005,894	823,153	861,860
	45	793,385	484,475	74,356	41,692	1,752,757	0	853,653	4,000,318	3,089,119	2,529,538

**CITY OF Garnavillo**

**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	181,581	59,064		16,937	0			257,582	248,207	242,463
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	181,581	59,064		16,937	0			257,582	248,207	242,463
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			74,356					74,356	81,189	111,396
Other City Taxes	6	75,659	1,849		465	0			77,973	72,988	61,213
Licenses & Permits	7	1,950	0					0	1,950	1,650	1,755
Use of Money and Property	8	4,260	0	0	0	0	0	0	4,260	4,590	5,204
Intergovernmental	9	64,572	267,546	0	493	650,000		0	982,611	580,833	227,845
Charges for Fees & Service	10	107,600	0		0	0		407,950	515,550	459,500	453,844
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	2,550	0		0	0		0	2,550	2,350	47,488
Sub-Total Revenues	13	438,172	328,459	74,356	17,895	650,000	0	407,950	1,916,832	1,451,307	1,151,208
<b>Other Financing Sources:</b>											
Total Transfers In	14	78,967	5,000	0	13,000	187,000	0	68,625	352,592	164,659	516,470
Proceeds of Debt	15	75,000	0	0	0	650,000		0	725,000	650,000	0
Proceeds of Capital Asset Sales	16	0	0	0	0	0	0	0	0	0	0
Total Revenues and Other Sources	17	592,139	333,459	74,356	30,895	1,487,000	0	476,575	2,994,424	2,265,966	1,667,678
<b>Expenditures &amp; Other Financing Uses</b>											
Public Safety	18	119,510	13,191	0			0		132,701	97,345	100,127
Public Works	19	188,000	126,423	0			0		314,423	219,037	186,301
Health and Social Services	20	1,990	0	0			0		1,990	1,804	1,804
Culture and Recreation	21	96,184	5,562	0			0		101,746	80,534	101,588
Community and Economic Development	22	1,118	197,500	0			0		198,618	160,932	10,167
General Government	23	94,100	13,426	0			0		107,526	106,470	99,703
Debt Service	24	0	0	0	30,402		0		30,402	17,677	293,447
Capital Projects	25	0	0	0		1,612,000	0		1,612,000	855,000	128,621
Total Government Activities Expenditures	26	500,902	356,102	0	30,402	1,612,000	0		2,499,406	1,538,799	921,758
Business Type Proprietary: Enterprise & ISF	27							378,210	378,210	379,767	268,157
Total Gov & Bus Type Expenditures	28	500,902	356,102	0	30,402	1,612,000	0	378,210	2,877,616	1,918,566	1,189,915
Total Transfers Out	29	80,000	116,611	74,356	0	0	0	81,625	352,592	164,659	516,470
Total ALL Expenditures/Fund Transfers Out	30	580,902	472,713	74,356	30,402	1,612,000	0	459,835	3,230,208	2,083,225	1,706,385
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	11,237	-139,254	0	493	-125,000	0	16,740	-235,784	182,741	-38,707
Beginning Fund Balance July 1	33	201,246	151,016	0	10,797	265,757	0	377,078	1,005,894	823,153	861,860
Ending Fund Balance June 30	34	212,483	11,762	0	11,290	140,757	0	393,818	770,110	1,005,894	823,153

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

City Name: Garnavillo

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) Equipment Loan	50,000	03/15/13	17,102	300		17,402		17,402
(3) Water Improvement Project Revenue Note	425,000	03/15/13	17,000	12,425		29,425	29,425	0
(4) SRF Revenue Note	500,000	3/15/09	13,000	13,200		26,200	26,200	0
(5) SRF GO Note	177,000	03/15/09	9,000	4,000		13,000	13,000	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			56,102	29,925	0	86,027	68,625	17,402

