

25-234

Adoption of Budget and Certification of City Taxes

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

The City of: Granger County Name: DALLAS & POLK 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.

(515) 999-2210
Telephone Number

Signature

County Auditor Date Stamp

January 1, 2014 Property Valuations

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	2a <u>54,205,069</u>	2b <u>53,666,614</u>	1,244
DEBT SERVICE	3a <u>55,697,018</u>	3b <u>55,158,563</u>	
Ag Land	4a <u>404,480</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	5 439,061	43 434,700	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 55,000	52 54,454	1.01467
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 _____	61 0	0
28E.22	1.50000	Unified Law Enforcement	24 _____	62 0	0
		Total General Fund Regular Levies (5 thru 24)	25 494,061	489,154	
384.1	3.00375	Ag Land	26 1,215	63 1,215	3.00375
		Total General Fund Tax Levies (25 + 26)	27 495,276	490,369	Do Not Add
		Special Revenue Levies			
384.8	0.27000	Emergency (if general fund at levy limit)	28 14,635	64 14,490	0.27000
384.6	Amt Nec	Police & Fire Retirement	29 _____	0	0
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30 49,550	49,058	0.91412
Rules	Amt Nec	Other Employee Benefits	31 45,800	45,345	0.84494
		Total Employee Benefit Levies (29,30,31)	32 95,350	94,403	65 1.75906
		Sub Total Special Revenue Levies (28+32)	33 109,985	108,893	
		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	39 109,985	108,893	
384.4	Amt Nec	Debt Service Levy 76.10(6)	40 193,417	40 191,547	70 3.47266
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41 _____	41 0	71 0
		Total Property Taxes (27+39+40+41)	42 798,678	42 790,809	72 14.61639

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

Granger

		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	487,758	-4,899	10,139	349,737	-401,282	0	441,453	467,146	908,599
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	814,779	325,775	50,207	253,601	15,000	0	1,459,362	724,767	2,184,129
Actual Expenditures Except End Bal (pg 12, line 259) *	3	726,632	245,518	45,634	293,061	60,000	0	1,370,845	861,722	2,232,567
Ending Fund Balance June 30 (pg 12, line 261) *	4	575,905	75,358	14,712	310,277	-446,282	0	529,970	330,191	860,161
(2)										
** Re-Estimated FY 2015										
Beginning Fund Balance	5	575,905	75,358	14,712	310,277	-446,282	0	529,970	330,191	860,161
Re-Est Revenues	6	877,915	236,133	45,000	282,625	2,681,820	0	4,123,493	539,675	4,663,168
Re-Est Expenditures	7	979,362	259,655	45,000	279,753	181,820	0	1,745,590	3,025,863	4,771,453
Ending Fund Balance	8	474,458	51,836	14,712	313,149	2,053,718	0	2,907,873	-2,155,997	751,876
(3)										
** Budget FY 2016										
Beginning Fund Balance	9	474,458	51,836	14,712	313,149	2,053,718	0	2,907,873	-2,155,997	751,876
Revenues	10	982,209	237,324	45,000	284,131	810,000	0	2,358,664	2,317,444	4,676,108
Expenditures	11	981,175	303,985	45,000	278,417	810,000	0	2,418,577	2,392,905	4,811,482
Ending Fund Balance	12	475,492	-14,825	14,712	318,863	2,053,718	0	2,847,960	-2,231,458	616,502

* 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 _____ Granger _____

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)
PUBLIC SAFETY											
Police Department/Crime Prevention	1	142,000	41,000						183,000	175,400	153,397
Jail	2								0	0	0
Emergency Management	3	1,700							1,700	2,000	151
Flood Control	4								0	0	0
Fire Department	5	63,600	600						64,200	79,850	78,582
Ambulance	6	62,620	1,000						63,620	72,570	47,528
Building Inspections	7	15,000							15,000	25,000	28,000
Miscellaneous Protective Services	8								0	0	0
Animal Control	9	500							500	500	225
Other Public Safety	10								0	0	5,000
TOTAL (lines 1 - 10)	11	285,420	42,600				0		328,020	355,320	312,883
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	66,100	112,500						178,600	173,750	153,068
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		16,000						16,000	16,000	15,258
Traffic Control and Safety	15								0	0	0
Snow Removal	16		13,000						13,000	13,000	9,308
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	80,000							80,000	85,000	71,848
Other Public Works	21	14,635							14,635	13,755	0
TOTAL (lines 12 - 21)	22	160,735	141,500				0		302,235	301,505	249,482
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	3,650							3,650	3,650	3,225
Community Mental Health	28								0	0	0
Other Health and Social Services	29								0	0	0
TOTAL (lines 23 - 29)	30	3,650	0				0		3,650	3,650	3,225
CULTURE & RECREATION											
Library Services	31	89,800	7,600						97,400	106,827	93,922
Museum, Band and Theater	32								0	0	0
Parks	33	143,400	2,700						146,100	94,400	95,759
Recreation	34	5,000							5,000	0	3,624
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36	38,200	3,000						41,200	47,220	30,093
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	276,400	13,300				0		289,700	248,447	223,398

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		500							500	500	0
Housing and Urban Renewal	41									0	0	0
Planning & Zoning	42		3,000							3,000	3,000	6,211
Other Com & Econ Development	43									0	0	0
TOTAL (lines 39 - 44)	45		3,500	0	0			0		3,500	3,500	6,211
GENERAL GOVERNMENT												
Mayor, Council, & City Manager	46		12,750	1,000						13,750	15,350	17,155
Clerk, Treasurer, & Finance Adm.	47		28,270	20,500						48,770	60,920	75,011
Elections	48		1,800							1,800	0	1,666
Legal Services & City Attorney	49		25,700							25,700	26,000	25,200
City Hall & General Buildings	50		37,950	450						38,400	28,250	20,964
Tort Liability	51		13,000							13,000	11,000	23,175
Other General Government	52									0	0	0
TOTAL (lines 46 - 52)	53		119,470	21,950	0			0		141,420	141,520	163,171
DEBT SERVICE	54					278,417				278,417	279,753	293,061
Gov Capital Projects	55						810,000			810,000	166,320	0
TIF Capital Projects	56				0					0	0	0
TOTAL CAPITAL PROJECTS	57		0	0	0		810,000	0		810,000	166,320	0
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58		849,175	219,350	0	278,417	810,000	0		2,156,942	1,500,015	1,251,431
BUSINESS TYPE ACTIVITIES												
Proprietary: Enterprise & Budgeted ISF												
Water Utility	59								251,985	251,985	250,278	216,156
Sewer Utility	60								1,887,126	1,887,126	2,740,585	645,565
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								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								2,139,111	2,139,111	2,990,863	861,721
TOTAL ALL EXPENDITURES (lines 58+74)	74		849,175	219,350	0	278,417	810,000	0	2,139,111	4,296,053	4,490,878	2,113,152
Regular Transfers Out	75		132,000	84,635			0		253,794	470,429	235,575	73,780
Internal TIF Loan / Repayment Transfers Out	76				45,000					45,000	45,000	45,634
Total ALL Transfers Out	77		132,000	84,635	45,000	0	0	0	253,794	515,429	280,575	119,414
Total Expenditures & Fund Transfers Out (lines 75+76)	78		981,175	303,985	45,000	278,417	810,000	0	2,392,905	4,811,482	4,771,453	2,232,566
Ending Fund Balance June 30	79		475,492	-14,825	14,712	318,863	2,053,718	0	-2,231,458	616,502	751,876	860,161

* 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	490,369	108,893		191,547	0			790,809	766,223	789,824
	2								0	0	0
	3	490,369	108,893		191,547	0			790,809	766,223	789,824
	4								0	0	0
	5			45,000					45,000	45,000	50,207
Other City Taxes:											
	6	4,907	1,092		1,870	0			7,869	0	0
	7								0	0	0
	8								0	0	0
	9								0	0	0
	10	0	0		0				0	0	0
	11								0	0	0
	12		0						0	0	58,780
	13	4,907	1,092		1,870	0			7,869	0	58,780
	14	18,600							18,600	33,800	33,235
	15	8,500						550	9,050	10,575	8,031
Intergovernmental:											
	16								0	0	0
	17		124,000						124,000	122,000	124,218
	18	38,498	3,339	0	5,714	648,000		0	695,551	28,395	9,500
	19	93,900							93,900	102,500	85,645
	20	132,398	127,339	0	5,714	648,000		0	913,451	252,895	219,363
Charges for Fees & Service:											
	21							259,600	259,600	267,600	233,110
	22							368,250	368,250	271,000	205,555
	23								0	0	0
	24								0	0	0
	25								0	0	0
	26								0	0	0
	27	82,000							82,000	87,500	73,248
	28								0	0	0
	29								0	0	0
	30								0	0	0
	31								0	0	0
	32								0	0	0
	33	89,500	0						89,500	91,000	73,941
	34	171,500	0		0	0	0	627,850	799,350	717,100	585,854
	35								0	0	0
	36	141,300						250	141,550	57,000	34,420
Other Financing Sources:											
	37	14,635	0		40,000	162,000		253,794	470,429	235,575	73,780
	38				45,000				45,000	45,000	45,634
	39	14,635	0	0	85,000	162,000	0	253,794	515,429	280,575	119,414
	40	0				0		1,435,000	1,435,000	2,500,000	285,000
	41								0	0	0
	42	14,635	0	0	85,000	162,000	0	1,688,794	1,950,429	2,780,575	404,414
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)											
	43	982,209	237,324	45,000	284,131	810,000	0	2,317,444	4,676,108	4,663,168	2,184,128
	44	474,458	51,836	14,712	313,149	2,053,718	0	-2,155,997	751,876	860,161	908,599
	45	1,456,667	289,160	59,712	597,280	2,863,718	0	161,447	5,427,984	5,523,329	3,092,727

CITY OF **Granger**

**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	490,369	108,893		191,547	0			790,809	766,223	789,824
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	490,369	108,893		191,547	0			790,809	766,223	789,824
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			45,000					45,000	45,000	50,207
Other City Taxes	6	4,907	1,092		1,870	0			7,869	0	58,780
Licenses & Permits	7	18,600	0					0	18,600	33,800	33,235
Use of Money and Property	8	8,500	0	0	0	0	0	550	9,050	10,575	8,031
Intergovernmental	9	132,398	127,339	0	5,714	648,000		0	913,451	252,895	219,363
Charges for Fees & Service	10	171,500	0		0	0		627,850	799,350	717,100	585,854
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	141,300	0		0	0		250	141,550	57,000	34,420
Sub-Total Revenues	13	967,574	237,324	45,000	199,131	648,000	0	628,650	2,725,679	1,882,593	1,779,714
Other Financing Sources:											
Total Transfers In	14	14,635	0	0	85,000	162,000	0	253,794	515,429	280,575	119,414
Proceeds of Debt	15	0	0	0	0	0		1,435,000	1,435,000	2,500,000	285,000
Proceeds of Capital Asset Sales	16	0	0	0	0	0		0	0	0	0
Total Revenues and Other Sources	17	982,209	237,324	45,000	284,131	810,000	0	2,317,444	4,676,108	4,663,168	2,184,128
Expenditures & Other Financing Uses											
Public Safety	18	285,420	42,600	0			0		328,020	355,320	312,883
Public Works	19	160,735	141,500	0			0		302,235	301,505	249,482
Health and Social Services	20	3,650	0	0			0		3,650	3,650	3,225
Culture and Recreation	21	276,400	13,300	0			0		289,700	248,447	223,398
Community and Economic Development	22	3,500	0	0			0		3,500	3,500	6,211
General Government	23	119,470	21,950	0			0		141,420	141,520	163,171
Debt Service	24	0	0	0	278,417		0		278,417	279,753	293,061
Capital Projects	25	0	0	0		810,000	0		810,000	166,320	0
Total Government Activities Expenditures	26	849,175	219,350	0	278,417	810,000	0		2,156,942	1,500,015	1,251,431
Business Type Proprietary: Enterprise & ISF	27							2,139,111	2,139,111	2,990,863	861,721
Total Gov & Bus Type Expenditures	28	849,175	219,350	0	278,417	810,000	0	2,139,111	4,296,053	4,490,878	2,113,152
Total Transfers Out	29	132,000	84,635	45,000	0	0	0	253,794	515,429	280,575	119,414
Total ALL Expenditures/Fund Transfers Out	30	981,175	303,985	45,000	278,417	810,000	0	2,392,905	4,811,482	4,771,453	2,232,566
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	1,034 -66,661	-66,661 0	0	5,714	0	0	-75,461	-135,374	-108,285	-48,438
Beginning Fund Balance July 1	33	474,458	51,836	14,712	313,149	2,053,718	0	-2,155,997	751,876	860,161	908,599
Ending Fund Balance June 30	34	475,492	-14,825	14,712	318,863	2,053,718	0	-2,231,458	616,502	751,876	860,161

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

City Name: Granger

Fiscal Year
2016

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Project Name	Amount of Issue	Date Certified to County Auditor	Principal Due FY 2016	Interest Due FY 2016	Bond Reg/Other Fees Due FY 2016	Total Obligation Due FY 2016	Paid from Funds OTHER THAN Current Year Property Taxes	Amount Paid by Current Year Debt Service Levy
(1) D/S BACKFILL REVENUE								0
(2) 2006 Shallow Well Field Project & Land Acquisition	400,000	6/1/2009	50,000	6,975		56,975		56,975
(3) 2009 Purchase of Land for Granger Community Center	350,000	2/22/2010	37,000	8,868		45,868	45,000	868
(4) 2007 Sycamore Street Culvert Improvements	315,000	11/28/2007	35,000	4,576		39,576		39,576
(5) 2010 Public Sale General Obligation Bond	920,000	9/1/2010	65,000	10,200	500	75,700	40,000	35,700
(6) 2010 Water Treatment Facility Improvements GO Bond	1,400,000	9/1/2010	16,000	40,890	3,408	60,298		60,298
(7) 2010 Water Revenue Capital Loan	700,000	9/1/2010	30,000	15,540	1,295	46,835	46,835	0
(8) 2009 Sewer Revenue Capital Loan	655,000	10/14/2009	41,000	3,045	87	44,132	44,132	0
(9) 2014 Wastewater Treatment Plant Revenue Capital Loan	5,000,000	12/5/2014	111,000	130,894	11,900	253,794	253,794	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			385,000	220,988	17,190	623,178	429,761	193,417

