

# 21-176

## Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2014 - ENDING JUNE 30, 2015

The City of: Greenville County Name: CLAY Date Budget Adopted: 3/13/2014  
(Date) xxxxxx

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.

712-229-7792  
Telephone Number

Signature

County Auditor Date Stamp

### January 1, 2013 Property Valuations

Last Official Census

Regular

2a

With Gas & Electric

2,471,126

2b

Without Gas & Electric

2,431,422

75

DEBT SERVICE

3a

3b

Ag Land

4a

55,881

### 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 20,016	19,695	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(16)	0.06750	Levee Impr. fund in special charter city	13	0	51 0
12(18)	Amt Nec	Liability, property & self insurance costs	14	0	52 0
12(22)	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(17)	0.20500	Maintain Institution received by gift/devise	22	0	60 0
12(19)	1.00000	City Emergency Medical District	463	0	466 0
12(21)	0.27000	Support Public Library	23	0	61 0
28E.22	1.50000	Unified Law Enforcement	24	0	62 0
<b>Total General Fund Regular Levies (5 thru 24)</b>			25 20,016	19,695	
384.1	3.00375	Ag Land	26	0	63 0
<b>Total General Fund Tax Levies (25 + 26)</b>			27 20,016	19,695	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
<b>Total Employee Benefit Levies (29,30,31)</b>			32 0	0	65 0
<b>Sub Total Special Revenue Levies (28+32)</b>			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
<b>Total SSMID</b>			38 0	0	Do Not Add
<b>Total Special Revenue Levies</b>			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
<b>Total Property Taxes (27+39+40+41)</b>			42 20,016	19,695	72 8.10000

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.

Fund Balance Worksheet for City of **Greenville**

		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 2013</b>										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	39,485	0					39,485		39,485
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	33,358	25,516					58,874		58,874
Actual Expenditures Except End Bal (pg 12, line 259) *	3	33,211	10,566					43,777		43,777
Ending Fund Balance June 30 (pg 12, line 261) *	4	39,632	14,950	0	0	0	0	54,582	0	54,582
<b>(2)</b>										
<b>** Re-Estimated FY 2014</b>										
Beginning Fund Balance	5	39,632	14,950	0	0	0	0	54,582	0	54,582
Re-Est Revenues	6	28,463	21,300	0	0	0	0	49,763	0	49,763
Re-Est Expenditures	7	29,211	20,465	0	0	0	0	49,676	0	49,676
Ending Fund Balance	8	38,884	15,785	0	0	0	0	54,669	0	54,669
<b>(3)</b>										
<b>** Budget FY 2015</b>										
Beginning Fund Balance	9	38,884	15,785	0	0	0	0	54,669	0	54,669
Revenues	10	28,479	25,400	0	0	0	0	53,879	0	53,879
Expenditures	11	28,385	20,500	0	0	0	0	48,885	0	48,885
Ending Fund Balance	12	38,978	20,685	0	0	0	0	59,663	0	59,663

\* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2013

\*\* The remaining two sections are filled in by the software once ALL worksheets are completed.

CITY OF Greenville

**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 for support of an Emergency Management Commission. The**

	Request with Utility Replacement (A)	Property Taxes Levied (B)
1 Portion of General Fund Levy Used for Emerg. Mgmt. Comm.	<input style="width: 100px; height: 20px;" type="text"/>	0
2 <u>Support of a Local Emerg.Mgmt.Comm.</u>	0	0
3 TOTAL FOR FISCAL YEAR 2014	0	0

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2015

Fiscal Years

GOVERNMENT ACTIVITIES		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2015	RE-ESTIMATED 2014	ACTUAL 2013
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
<b>PUBLIC SAFETY</b>											
Police Department/Crime Prevention	1	1,063							1,063	1,063	0
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	600							600	600	0
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	100	0
TOTAL (lines 1 - 10)	11	1,663	0	0			0		1,663	1,763	0
<b>PUBLIC WORKS</b>											
Roads, Bridges, & Sidewalks	12		10,000						10,000	15,065	0
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	1,900							1,900	1,900	1,981
Traffic Control and Safety	15								0	400	0
Snow Removal	16	1,975							1,975	1,975	1,975
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	4,873							4,873	4,873	4,873
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	8,748	10,000	0			0		18,748	24,213	8,829
<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								0	0	0
TOTAL (lines 23 - 29)	30	0	0	0			0		0	0	0
<b>CULTURE &amp; RECREATION</b>											
Library Services	31								0	0	0
Museum, Band and Theater	32								0	0	0
Parks	33	300							300	500	2,065
Recreation	34								0	0	0
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36	300							300	500	1,412
Other Culture and Recreation	37	500							500	600	600
TOTAL (lines 31 - 37)	38	1,100	0	0			0		1,100	1,600	4,077

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2015

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 2015 (J)	RE-ESTIMATED 2014 (K)	ACTUAL 2013 (L)
<b>COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>												
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
TOTAL (lines 39 - 44)	44									0	0	0
TOTAL (lines 39 - 44)	45		0	0	0			0		0	0	0
<b>GENERAL GOVERNMENT</b>												
Mayor, Council, & City Manager	46		1,548							1,548	1,548	1,548
Clerk, Treasurer, & Finance Adm.	47		1,184							1,184	1,184	1,184
Elections	48									0	923	0
Legal Services & City Attorney	49		200							200	200	225
City Hall & General Buildings	50		4,700							4,700	3,200	4,703
Tort Liability	51		1,242							1,242	1,342	1,342
Other General Government	52		8,000							8,000	8,303	11,303
TOTAL (lines 46 - 52)	53		16,874	0	0			0		16,874	16,700	20,305
<b>DEBT SERVICE</b>	54									0	0	0
Gov Capital Projects	55									0	0	0
TIF Capital Projects	56									0	0	0
<b>TOTAL CAPITAL PROJECTS</b>	57		0	0	0		0	0		0	0	0
<b>TOTAL Government Activities Expenditures</b> (lines 11+22+30+38+45+53+54+57)	58		28,385	10,000	0	0	0	0		38,385	44,276	33,211
<b>BUSINESS TYPE ACTIVITIES</b> <b>Proprietary: Enterprise &amp; Budgeted ISF</b>												
Water Utility	59									0	0	0
Sewer Utility	60									0	0	0
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
<b>TOTAL Business Type Expenditures (lines 59 - 73)</b>	73								0	0	0	0
<b>TOTAL ALL EXPENDITURES (lines 58+74)</b>	74		28,385	10,000	0	0	0	0	0	38,385	44,276	33,211
Regular Transfers Out	75			10,500						10,500	5,400	10,566
Internal TIF Loan / Repayment Transfers Out	76									0	0	0
<b>Total ALL Transfers Out</b>	77		0	10,500	0	0	0	0	0	10,500	5,400	10,566
<b>Total Expenditures &amp; Fund Transfers Out (lines 75+76)</b>	78		28,385	20,500	0	0	0	0	0	48,885	49,676	43,777
<b>Ending Fund Balance June 30</b>	79		38,978	20,685	0	0	0	0	0	59,663	54,669	54,582

\* 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 2015

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2015 (J)	RE-ESTIMATED 2014 (K)	ACTUAL 2013 (L)
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>											
	1	19,695	0		0	0			19,695	20,000	21,442
	2								0	0	0
	3	19,695	0		0	0			19,695	20,000	21,442
	4								0	0	0
	5								0	0	0
Other City Taxes:											
	6	321	0		0	0			321	0	0
	7								0	0	0
	8								0	0	0
	9								0	0	0
	10								0	0	0
	11								0	0	0
	12		10,500						10,500	10,500	10,566
	13	321	10,500		0	0			10,821	10,500	10,566
	14	390							390	390	780
	15	1,000							1,000	1,000	1,075
Intergovernmental:											
	16								0	0	0
	17		4,400						4,400	5,400	4,384
	18	0	0	0	0	0		0	0	0	0
	19								0	0	4,500
	20	0	4,400	0	0	0		0	4,400	5,400	8,884
Charges for Fees & Service:											
	21								0	0	0
	22								0	0	0
	23								0	0	0
	24								0	0	0
	25								0	0	0
	26								0	0	0
	27	4,873							4,873	4,873	3,296
	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	4,873	0		0	0	0	0	4,873	4,873	3,296
	35								0	0	0
	36	2,200							2,200	2,200	2,265
Other Financing Sources:											
	37		10,500						10,500	5,400	10,566
	38								0	0	0
	39	0	10,500	0	0	0	0	0	10,500	5,400	10,566
	40								0	0	0
	41								0	0	0
	42	0	10,500	0	0	0	0	0	10,500	5,400	10,566
	43	28,479	25,400	0	0	0	0	0	53,879	49,763	58,874
	44	38,884	15,785	0	0	0	0	0	54,669	54,582	39,485
	45	67,363	41,185	0	0	0	0	0	108,548	104,345	98,359

CITY OF **Greenville**

**ADOPTED BUDGET SUMMARY**

**YEAR ENDED JUNE 30, 2015**

**Fiscal Years**

(A)	(B)	(C) GENERAL	(D) SPECIAL REVENUES	(E) TIF SPECIAL REVENUES	(F) DEBT SERVICE	(G) CAPITAL PROJECTS	(H) PERMANENT	(I) PROPRIETARY	(J) BUDGET 2015	(K) RE-ESTIMATED 2014	(L) ACTUAL 2013
<b>Revenues &amp; Other Financing Sources</b>											
Taxes Levied on Property	1	19,695	0		0	0			19,695	20,000	21,442
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	19,695	0		0	0			19,695	20,000	21,442
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	321	10,500		0	0			10,821	10,500	10,566
Licenses & Permits	7	390	0					0	390	390	780
Use of Money and Property	8	1,000	0	0	0	0	0	0	1,000	1,000	1,075
Intergovernmental	9	0	4,400	0	0	0		0	4,400	5,400	8,884
Charges for Fees & Service	10	4,873	0		0	0	0	0	4,873	4,873	3,296
Special Assessments	11	0			0	0			0	0	0
Miscellaneous	12	2,200	0		0	0	0	0	2,200	2,200	2,265
Sub-Total Revenues	13	28,479	14,900	0	0	0	0	0	43,379	44,363	48,308
<b>Other Financing Sources:</b>											
Total Transfers In	14	0	10,500	0	0	0	0	0	10,500	5,400	10,566
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	0
Total Revenues and Other Sources	17	28,479	25,400	0	0	0	0	0	53,879	49,763	58,874
<b>Expenditures &amp; Other Financing Uses</b>											
Public Safety	18	1,663	0	0			0		1,663	1,763	0
Public Works	19	8,748	10,000	0			0		18,748	24,213	8,829
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	1,100	0	0			0		1,100	1,600	4,077
Community and Economic Development	22	0	0	0			0		0	0	0
General Government	23	16,874	0	0			0		16,874	16,700	20,305
Debt Service	24	0	0	0	0		0		0	0	0
Capital Projects	25	0	0	0		0			0	0	0
Total Government Activities Expenditures	26	28,385	10,000	0	0	0	0	0	38,385	44,276	33,211
Business Type Proprietary: Enterprise & ISF	27							0	0	0	0
Total Gov & Bus Type Expenditures	28	28,385	10,000	0	0	0	0	0	38,385	44,276	33,211
Total Transfers Out	29	0	10,500	0	0	0	0	0	10,500	5,400	10,566
Total ALL Expenditures/Fund Transfers Out	30	28,385	20,500	0	0	0	0	0	48,885	49,676	43,777
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31										
	32	94	4,900	0	0	0	0	0	4,994	87	15,097
Beginning Fund Balance July 1	33	38,884	15,785	0	0	0	0	0	54,669	54,582	39,485
Ending Fund Balance June 30	34	38,978	20,685	0	0	0	0	0	59,663	54,669	54,582

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

City Name: Greenville

Fiscal Year  
2015

	Project Name (A)	Amount of Issue (B)	Date Certified to County Auditor (C)	Principal Due FY 2015 (D)	Interest Due FY 2015 +(E)	Bond Reg/Other Fees Due FY 2015 +(F)	Total Obligation Due FY 2015 =(G)	Paid from Funds OTHER THAN Current Year Property Taxes -(H)	Amount Paid by Current Year Debt Service Levy =(I)
(1)							0		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









## NOTICE OF PUBLIC HEARING BUDGET ESTIMATE

FISCAL YEAR BEGINNING JULY 1, 2014 - ENDING JUNE 30, 2015

**DATE POSTED**  
**2/28/2014**

City of Greenville, Iowa

The City Council will conduct a public hearing on the proposed Budget at Greenville Community Center

on 3/13/2014 at 7:00 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 . . . . . \$ 8.10000

The estimated tax levy rate per \$1000 valuation on Agricultural land is . . . . . \$ 0

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

712-229-7792  
phone number

Julie Lange  
City Clerk/Finance Officer's NAME

		Budget FY 2015	Re-estimated FY 2014	Actual FY 2013
		(a)	(b)	(c)
<b>Revenues &amp; Other Financing Sources</b>				
Taxes Levied on Property	1	19,695	20,000	21,442
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
<b>Net Current Property Taxes</b>	<b>3</b>	<b>19,695</b>	<b>20,000</b>	<b>21,442</b>
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	0	0	0
Other City Taxes	6	10,821	10,500	10,566
Licenses & Permits	7	390	390	780
Use of Money and Property	8	1,000	1,000	1,075
Intergovernmental	9	4,400	5,400	8,884
Charges for Fees & Service	10	4,873	4,873	3,296
Special Assessments	11	0	0	0
Miscellaneous	12	2,200	2,200	2,265
Other Financing Sources	13	10,500	5,400	10,566
<b>Total Revenues and Other Sources</b>	<b>14</b>	<b>53,879</b>	<b>49,763</b>	<b>58,874</b>
<b>Expenditures &amp; Other Financing Uses</b>				
Public Safety	15	1,663	1,763	0
Public Works	16	18,748	24,213	8,829
Health and Social Services	17	0	0	0
Culture and Recreation	18	1,100	1,600	4,077
Community and Economic Development	19	0	0	0
General Government	20	16,874	16,700	20,305
Debt Service	21	0	0	0
Capital Projects	22	0	0	0
<b>Total Government Activities Expenditures</b>	<b>23</b>	<b>38,385</b>	<b>44,276</b>	<b>33,211</b>
Business Type / Enterprises	24	0	0	0
<b>Total ALL Expenditures</b>	<b>25</b>	<b>38,385</b>	<b>44,276</b>	<b>33,211</b>
Transfers Out	26	10,500	5,400	10,566
<b>Total ALL Expenditures/Transfers Out</b>	<b>27</b>	<b>48,885</b>	<b>49,676</b>	<b>43,777</b>
<b>Excess Revenues &amp; Other Sources Over (Under) Expenditures/Transfers Out</b>	<b>28</b>	<b>4,994</b>	<b>87</b>	<b>15,097</b>
Beginning Fund Balance July 1	29	54,669	54,582	39,485
<b>Ending Fund Balance June 30</b>	<b>30</b>	<b>59,663</b>	<b>54,669</b>	<b>54,582</b>