

15-130

Adoption of Budget and Certification of City Taxes

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

The City of: GRISWOLD County Name: CASS Date Budget Adopted: 2/9/2015
(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.

712-778-2615

Telephone Number

Signature

County Auditor Date Stamp

January 1, 2014 Property Valuations

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	2a <u>22,142,724</u>	2b <u>21,405,281</u>	1,036
DEBT SERVICE	3a <u>22,142,724</u>	3b <u>21,405,281</u>	
Ag Land	4a <u>84,058</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	5 179,356	173,383	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 2,989	2,890	47 0.13500
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 13,777	13,318	52 0.62219
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)	25 196,122	189,591	
384.1	3.00375	Ag Land	26 252	252	63 3.00375
		Total General Fund Tax Levies (25 + 26)	27 196,374	189,843	Do Not Add
		Special Revenue Levies			
384.8	0.27000	Emergency (if general fund at levy limit)	28 5,979	5,779	64 0.27000
384.6	Amt Nec	Police & Fire Retirement	29	0	0
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30 14,924	14,427	0.67399
Rules	Amt Nec	Other Employee Benefits	31 35,325	34,148	1.59533
		Total Employee Benefit Levies (29,30,31)	32 50,249	48,575	65 2.26932
		Sub Total Special Revenue Levies (28+32)	33 56,228	54,354	
		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 56,228	54,354	
384.4	Amt Nec	Debt Service Levy 76.10(6)	40 15,720	15,196	70 0.70994
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41 14,946	14,449	71 0.67500
		Total Property Taxes (27+39+40+41)	42 283,268	273,842	72 12.78145

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

GRISWOLD

		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	27,672	297,038	67,011	22,166	278,399	129,551	821,837	481,966	1,303,803
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	320,583	342,475	83,016	292,184	230,731	285	1,269,274	520,295	1,789,569
Actual Expenditures Except End Bal (pg 12, line 259) *	3	272,340	299,383	68,712	284,349	170,744	0	1,095,528	497,407	1,592,935
Ending Fund Balance June 30 (pg 12, line 261) *	4	75,915	340,130	81,315	30,001	338,386	129,836	995,583	504,854	1,500,437
(2)										
** Re-Estimated FY 2015										
Beginning Fund Balance	5	75,915	340,130	81,315	30,001	338,386	129,836	995,583	504,854	1,500,437
Re-Est Revenues	6	271,324	334,524	67,599	272,900	77,776	0	1,024,123	533,075	1,557,198
Re-Est Expenditures	7	253,850	325,331	68,199	272,900	40,000	0	960,280	550,438	1,510,718
Ending Fund Balance	8	93,389	349,323	80,715	30,001	376,162	129,836	1,059,426	487,491	1,546,917
(3)										
** Budget FY 2016										
Beginning Fund Balance	9	93,389	349,323	80,715	30,001	376,162	129,836	1,059,426	487,491	1,546,917
Revenues	10	337,236	328,804	0	16,066	88,946	0	771,052	524,225	1,295,277
Expenditures	11	375,391	441,684	0	15,720	53,835	0	886,630	532,899	1,419,529
Ending Fund Balance	12	55,234	236,443	80,715	30,347	411,273	129,836	943,848	478,817	1,422,665

* 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 _____ GRISWOLD _____

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
<hr style="border: 1px solid black;"/>			
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	62,250							62,250	60,450	71,671
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	19,210	2,915						22,125	21,800	20,309
Ambulance	6	3,060	39,425						42,485	39,420	32,425
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	0	0
Animal Control	9	400							400	400	0
Other Public Safety	10	3,300							3,300	1,350	859
TOTAL (lines 1 - 10)	11	88,220	42,340				0		130,560	123,420	125,264
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	91,000	194,449						285,449	87,415	64,901
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		20,000						20,000	18,000	21,559
Traffic Control and Safety	15	0	100						100	100	0
Snow Removal	16		2,500						2,500	2,250	828
Highway Engineering	17								0	0	0
Street Cleaning	18		1,000						1,000	1,000	594
Airport (if not Enterprise)	19								0	0	0
Garbage (if not Enterprise)	20	0							0	0	0
Other Public Works	21	0							0	0	0
TOTAL (lines 12 - 21)	22	91,000	218,049				0		309,049	108,765	87,882
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	57,440	13,584						71,024	69,550	55,666
Museum, Band and Theater	32								0	0	0
Parks	33	6,490							6,490	5,080	4,336
Recreation	34	14,842	0						14,842	13,330	12,856
Cemetery	35	14,187							14,187	13,695	13,266
Community Center, Zoo, & Marina	36		19,433						19,433	19,025	22,471
Other Culture and Recreation	37		0						0	0	0
TOTAL (lines 31 - 37)	38	92,959	33,017				0		125,976	120,680	108,595

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								0	0	0
Economic Development	40	15,000	0						15,000	0	10,000
Housing and Urban Renewal	41	0	0						0	0	0
Planning & Zoning	42	750							750	0	0
Other Com & Econ Development	43								0	0	0
	44										
TOTAL (lines 39 - 44)	45	15,750	0	0			0		15,750	0	10,000
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46	27,120	5,253						32,373	31,100	28,681
Clerk, Treasurer, & Finance Adm.	47	15,080	11,559						26,639	19,295	20,137
Elections	48	450							450	450	432
Legal Services & City Attorney	49	8,000							8,000	7,500	7,471
City Hall & General Buildings	50	27,663	687						28,350	30,305	30,854
Tort Liability	51	6,160							6,160	5,600	5,105
Other General Government	52								0	0	0
TOTAL (lines 46 - 52)	53	84,473	17,499	0			0		101,972	94,250	92,680
DEBT SERVICE											
Gov Capital Projects	54				15,720				15,720	272,900	284,349
Gov Capital Projects	55					53,835			53,835	40,000	170,744
TIF Capital Projects	56								0	0	0
TOTAL CAPITAL PROJECTS	57	0	0	0		53,835	0		53,835	40,000	170,744
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58	372,402	310,905	0	15,720	53,835	0		752,862	760,015	879,514
BUSINESS TYPE ACTIVITIES											
Proprietary: Enterprise & Budgeted ISF											
Water Utility	59							208,443	208,443	224,585	183,240
Sewer Utility	60							314,456	314,456	136,435	125,683
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							10,000	10,000	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							532,899	532,899	361,020	308,923
TOTAL ALL EXPENDITURES (lines 58+74)	74	372,402	310,905	0	15,720	53,835	0	532,899	1,285,761	1,121,035	1,188,437
Regular Transfers Out	75	2,989	130,779			0	0	0	133,768	322,084	335,899
Internal TIF Loan / Repayment Transfers Out	76			0					0	67,599	68,598
Total ALL Transfers Out	77	2,989	130,779	0	0	0	0	0	133,768	389,683	404,497
Total Expenditures & Fund Transfers Out (lines 75+76)	78	375,391	441,684	0	15,720	53,835	0	532,899	1,419,529	1,510,718	1,592,934
Ending Fund Balance June 30	79	55,234	236,443	80,715	30,347	411,273	129,836	478,817	1,422,665	1,546,917	1,500,437

* 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	189,843	54,354		15,196	14,449			273,842	248,466	260,211
	2								0	0	0
	3	189,843	54,354		15,196	14,449			273,842	248,466	260,211
	4								0	0	0
	5								0	67,599	83,010
Other City Taxes:											
	6	6,531	1,874		524	497			9,426	0	0
	7								0	0	0
	8								0	0	0
	9								0	0	0
	10								0	0	0
	11								0	0	0
	12		100,000						100,000	100,000	106,937
	13	6,531	101,874		524	497			109,426	100,000	106,937
	14								5,450	5,200	9,628
	15	15,417	8,350						23,767	22,915	30,256
Intergovernmental:											
	16	15,000				29,000			44,000	15,000	54,992
	17		100,000						100,000	100,000	103,448
	18	4,316	1,237	0	346	0		0	5,899	0	7,609
	19	10,900							10,900	10,900	13,567
	20	30,216	101,237	0	346	29,000		0	160,799	125,900	179,616
Charges for Fees & Service:											
	21							172,225	172,225	171,075	167,702
	22							342,000	342,000	347,000	351,652
	23								0	0	0
	24								0	0	0
	25								0	0	0
	26								0	0	0
	27								0	0	0
	28								0	0	0
	29								0	0	0
	30								0	0	0
	31								0	0	0
	32								0	0	0
	33	8,000	60,000						68,000	73,360	82,603
	34	8,000	60,000		0	0		514,225	582,225	591,435	601,957
	35								0	0	0
	36	6,000							6,000	6,000	32,305
Other Financing Sources:											
	37	75,779	2,989			45,000		10,000	133,768	322,084	335,899
	38								0	67,599	68,598
	39	75,779	2,989	0	0	45,000	0	10,000	133,768	389,683	404,497
	40								0	0	81,151
	41								0	0	0
	42	75,779	2,989	0	0	45,000	0	10,000	133,768	389,683	485,648
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)											
	43	337,236	328,804	0	16,066	88,946	0	524,225	1,295,277	1,557,198	1,789,568
	44	93,389	349,323	80,715	30,001	376,162	129,836	487,491	1,546,917	1,500,437	1,303,803
	45	430,625	678,127	80,715	46,067	465,108	129,836	1,011,716	2,842,194	3,057,635	3,093,371

CITY OF GRISWOLD
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	189,843	54,354		15,196	14,449			273,842	248,466	260,211
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	189,843	54,354		15,196	14,449			273,842	248,466	260,211
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	67,599	83,010
Other City Taxes	6	6,531	101,874		524	497			109,426	100,000	106,937
Licenses & Permits	7	5,450	0					0	5,450	5,200	9,628
Use of Money and Property	8	15,417	8,350	0	0	0	0	0	23,767	22,915	30,256
Intergovernmental	9	30,216	101,237	0	346	29,000		0	160,799	125,900	179,616
Charges for Fees & Service	10	8,000	60,000		0	0		514,225	582,225	591,435	601,957
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	6,000	0		0	0	0	0	6,000	6,000	32,305
Sub-Total Revenues	13	261,457	325,815	0	16,066	43,946	0	514,225	1,161,509	1,167,515	1,303,920
Other Financing Sources:											
Total Transfers In	14	75,779	2,989	0	0	45,000	0	10,000	133,768	389,683	404,497
Proceeds of Debt	15	0	0	0	0	0		0	0	0	81,151
Proceeds of Capital Asset Sales	16	0	0	0	0	0	0	0	0	0	0
Total Revenues and Other Sources	17	337,236	328,804	0	16,066	88,946	0	524,225	1,295,277	1,557,198	1,789,568
Expenditures & Other Financing Uses											
Public Safety	18	88,220	42,340	0			0		130,560	123,420	125,264
Public Works	19	91,000	218,049	0			0		309,049	108,765	87,882
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	92,959	33,017	0			0		125,976	120,680	108,595
Community and Economic Development	22	15,750	0	0			0		15,750	0	10,000
General Government	23	84,473	17,499	0			0		101,972	94,250	92,680
Debt Service	24	0	0	0	15,720		0		15,720	272,900	284,349
Capital Projects	25	0	0	0		53,835	0		53,835	40,000	170,744
Total Government Activities Expenditures	26	372,402	310,905	0	15,720	53,835	0		752,862	760,015	879,514
Business Type Proprietary: Enterprise & ISF	27							532,899	532,899	361,020	308,923
Total Gov & Bus Type Expenditures	28	372,402	310,905	0	15,720	53,835	0	532,899	1,285,761	1,121,035	1,188,437
Total Transfers Out	29	2,989	130,779	0	0	0	0	0	133,768	389,683	404,497
Total ALL Expenditures/Fund Transfers Out	30	375,391	441,684	0	15,720	53,835	0	532,899	1,419,529	1,510,718	1,592,934
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-38,155	-112,880	0	346	35,111	0	-8,674	-124,252	46,480	196,634
Beginning Fund Balance July 1	33	93,389	349,323	80,715	30,001	376,162	129,836	487,491	1,546,917	1,500,437	1,303,803
Ending Fund Balance June 30	34	55,234	236,443	80,715	30,347	411,273	129,836	478,817	1,422,665	1,546,917	1,500,437

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

City Name: GRISWOLD

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) Sewer GO Bonds (Highway 48)	115,000		15,000	720		15,720		15,720
(3) Sewer Revenues Bonds (Lagoons)	750,000		45,000	7,350	123	52,473	52,473	0
(4) Sanitary Sewer Rehab	1,637,000		65,000	43,620	3,635	112,255	112,255	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			125,000	51,690	3,758	180,448	164,228	15,720

