

39-365

Adoption of Budget and Certification of City Taxes

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

The City of: Guthrie Center County Name: GUTHRIE Date Budget Adopted: 3/9/2015
(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.

641-332-2190
Telephone Number

Signature

County Auditor Date Stamp

January 1, 2014 Property Valuations

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	2a <u>33,396,536</u>	2b <u>32,130,191</u>	1,569
DEBT SERVICE	3a <u>33,750,326</u>	3b <u>32,483,981</u>	
Ag Land	4a <u>550,860</u>		

TAXES LIEVED

Code Sec.	Dollar Limit	Purpose	(A) Request with Utility Replacement	(B) Property Taxes Levied	(C) Rate
384.1	8.10000	Regular General levy	5 270,512	260,255	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 4,508	4,337	49 0.13498
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 43,535	41,884	52 1.30358
12(21)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462 4,650	4,474	465 0.13924
(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)	25 323,205	310,950	
384.1	3.00375	Ag Land	26 1,655	1,655	63 3.00375
		Total General Fund Tax Levies (25 + 26)	27 324,860	312,605	Do Not Add
		Special Revenue Levies			
384.8	0.27000	Emergency (if general fund at levy limit)	28 9,017	8,675	64 0.27000
384.6	Amt Nec	Police & Fire Retirement	29 _____	0	0
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30 85,000	81,777	2.54517
Rules	Amt Nec	Other Employee Benefits	31 _____	0	0
		Total Employee Benefit Levies (29,30,31)	32 85,000	81,777	65 2.54517
		Sub Total Special Revenue Levies (28+32)	33 94,017	90,452	
		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 94,017	90,452	
384.4	Amt Nec	Debt Service Levy 76.10(6)	40 152,070	146,364	70 4.50573
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41 _____	0	71 0
		Total Property Taxes (27+39+40+41)	42 570,947	549,421	72 16.99870

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

Guthrie Center

		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	961,227	674,113	196	41,769	0	51,960	1,729,265	3,664,181	5,393,446
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	764,293	470,833	14,332	149,891	199,153	750	1,599,252	2,092,278	3,691,530
Actual Expenditures Except End Bal (pg 12, line 259) *	3	737,721	512,888	14,332	150,447	49,304	0	1,464,692	1,851,982	3,316,674
Ending Fund Balance June 30 (pg 12, line 261) *	4	987,799	632,058	196	41,213	149,849	52,710	1,863,825	3,904,477	5,768,302
(2)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Re-Estimated FY 2015										
Beginning Fund Balance	5	987,799	632,058	196	41,213	149,849	52,710	1,863,825	3,904,477	5,768,302
Re-Est Revenues	6	483,902	481,271	12,220	148,890	628,635	120	1,755,038	2,063,545	3,818,583
Re-Est Expenditures	7	701,861	749,881	12,220	148,890	682,585	0	2,295,437	1,891,575	4,187,012
Ending Fund Balance	8	769,840	363,448	196	41,213	95,899	52,830	1,323,426	4,076,447	5,399,873
(3)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2016										
Beginning Fund Balance	9	769,840	363,448	196	41,213	95,899	52,830	1,323,426	4,076,447	5,399,873
Revenues	10	435,580	588,967	11,750	152,070	0	0	1,188,367	1,981,470	3,169,837
Expenditures	11	743,020	834,065	11,750	152,070	0	0	1,740,905	2,387,540	4,128,445
Ending Fund Balance	12	462,400	118,350	196	41,213	95,899	52,830	770,888	3,670,377	4,441,265

* 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.

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	181,550	87,935						269,485	194,913	188,828
Jail	2								0	0	0
Emergency Management	3	615							615	750	439
Flood Control	4								0	0	0
Fire Department	5	43,215							43,215	37,050	41,963
Ambulance	6								0	0	0
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8		265,000						265,000	0	0
Animal Control	9								0	0	0
Other Public Safety	10		48,900						48,900	266,436	0
TOTAL (lines 1 - 10)	11	225,380	401,835				0		627,215	499,149	231,230
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12		172,845						172,845	174,555	311,636
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		35,000						35,000	35,000	0
Traffic Control and Safety	15		50,000						50,000	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	4,505							4,505	4,335	4,190
Garbage (if not Enterprise)	20								0	0	0
Other Public Works	21		20,000						20,000	22,370	0
TOTAL (lines 12 - 21)	22	4,505	277,845				0		282,350	236,260	315,826
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	97,620	9,010						106,630	141,680	89,354
Museum, Band and Theater	32								0	0	0
Parks	33	11,750	605						12,355	12,215	5,261
Recreation	34	2,535							2,535	11,805	81,712
Cemetery	35	5,920	605						6,525	6,605	11,676
Community Center, Zoo, & Marina	36								0	0	0
Other Culture and Recreation	37	75,435	3,330						78,765	79,185	13,893
TOTAL (lines 31 - 37)	38	193,260	13,550				0		206,810	251,490	201,896

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	1,000	0
Economic Development	40		1,000	30,000						31,000	31,800	38,440
Housing and Urban Renewal	41		0							0	146,200	294,873
Planning & Zoning	42									0	0	0
Other Com & Econ Development	43		3,340							3,340	3,875	0
TOTAL (lines 39 - 44)	45		4,340	30,000	0			0		34,340	182,875	333,313
GENERAL GOVERNMENT												
Mayor, Council, & City Manager	46		111,060	25,835						136,895	132,140	0
Clerk, Treasurer, & Finance Adm.	47									0	0	0
Elections	48									0	0	0
Legal Services & City Attorney	49									0	0	0
City Hall & General Buildings	50		200,000	50,000						250,000	0	0
Tort Liability	51									0	0	0
Other General Government	52		4,475							4,475	4,158	147,400
TOTAL (lines 46 - 52)	53		315,535	75,835	0			0		391,370	136,298	147,400
DEBT SERVICE	54					152,070				152,070	148,890	150,447
Gov Capital Projects	55									0	682,585	49,304
TIF Capital Projects	56									0	0	0
TOTAL CAPITAL PROJECTS	57		0	0	0		0	0		0	682,585	49,304
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58		743,020	799,065	0	152,070	0	0		1,694,155	2,137,547	1,429,416
BUSINESS TYPE ACTIVITIES												
Proprietary: Enterprise & Budgeted ISF												
Water Utility	59								556,325	556,325	381,295	454,304
Sewer Utility	60								222,980	222,980	221,540	164,193
Electric Utility	61								0	0	0	0
Gas Utility	62								1,333,435	1,333,435	1,171,340	1,135,548
Airport	63								0	0	0	0
Landfill/Garbage	64								111,800	111,800	117,400	97,937
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								2,224,540	2,224,540	1,891,575	1,851,982
TOTAL ALL EXPENDITURES (lines 58+74)	74		743,020	799,065	0	152,070	0	0	2,224,540	3,918,695	4,029,122	3,281,398
Regular Transfers Out	75			35,000						163,000	198,000	35,276
Internal TIF Loan / Repayment Transfers Out	76				11,750					11,750	12,220	0
Total ALL Transfers Out	77		0	35,000	11,750	0	0	0	163,000	209,750	157,890	35,276
Total Expenditures & Fund Transfers Out (lines 75+76)	78		743,020	834,065	11,750	152,070	0	0	2,387,540	4,128,445	4,187,012	3,316,674
Ending Fund Balance June 30	79		462,400	118,350	196	41,213	95,899	52,830	3,670,377	4,441,265	5,399,873	5,768,302

* 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	312,605	90,452		146,364	0			549,421	630,787	552,306
	2								0	0	0
	3	312,605	90,452		146,364	0			549,421	630,787	552,306
	4								0	0	4,885
	5			11,750					11,750	12,220	14,332
Other City Taxes:											
	6	12,255	3,565		5,706	0			21,526	18,226	22,580
	7								0	0	5,089
	8								0	0	0
	9								0	0	0
	10								0	0	143
	11								0	0	0
	12		121,000						121,000	121,000	124,307
	13	12,255	124,565		5,706	0			142,526	139,226	152,119
	14	2,575							2,575	2,695	4,396
	15	36,570	950					16,250	53,770	45,925	88,295
Intergovernmental:											
	16								0	50,610	265,181
	17		143,000						143,000	143,000	156,671
	18	0	0	0	0	0		0	0	0	35,516
	19	35,190							35,190	72,235	54,865
	20	35,190	143,000	0	0	0		0	178,190	265,845	512,233
Charges for Fees & Service:											
	21							391,450	391,450	394,675	369,519
	22							225,020	225,020	225,020	227,344
	23							0	0	0	0
	24							1,217,930	1,217,930	1,300,085	1,288,930
	25							0	0	0	0
	26							0	0	0	0
	27							119,070	119,070	119,115	124,238
	28							0	0	0	0
	29							0	0	0	0
	30							0	0	0	0
	31							0	0	0	0
	32							0	0	0	0
	33	35,385	32,000						67,385	28,140	73,016
	34	35,385	32,000		0	0	0	1,953,470	2,020,855	2,067,035	2,083,047
	35								0	3,420	0
	36	1,000							1,000	493,540	244,641
Other Financing Sources:											
	37		198,000						198,000	145,670	35,276
	38							11,750	11,750	12,220	0
	39	0	198,000	0	0	0	0	11,750	209,750	157,890	35,276
	40								0	0	0
	41								0	0	0
	42	0	198,000	0	0	0	0	11,750	209,750	157,890	35,276
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)											
	43	435,580	588,967	11,750	152,070	0	0	1,981,470	3,169,837	3,818,583	3,691,530
	44	769,840	363,448	196	41,213	95,899	52,830	4,076,447	5,399,873	5,768,302	5,393,446
	45	1,205,420	952,415	11,946	193,283	95,899	52,830	6,057,917	8,569,710	9,586,885	9,084,976

CITY OF Guthrie Center
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	312,605	90,452		146,364	0			549,421	630,787	552,306
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	312,605	90,452		146,364	0			549,421	630,787	552,306
Delinquent Property Taxes	4	0	0		0	0			0	0	4,885
TIF Revenues	5			11,750					11,750	12,220	14,332
Other City Taxes	6	12,255	124,565		5,706	0			142,526	139,226	152,119
Licenses & Permits	7	2,575	0					0	2,575	2,695	4,396
Use of Money and Property	8	36,570	950	0	0	0	0	16,250	53,770	45,925	88,295
Intergovernmental	9	35,190	143,000	0	0	0		0	178,190	265,845	512,233
Charges for Fees & Service	10	35,385	32,000		0	0		1,953,470	2,020,855	2,067,035	2,083,047
Special Assessments	11	0	0		0	0		0	0	3,420	0
Miscellaneous	12	1,000	0		0	0		0	1,000	493,540	244,641
Sub-Total Revenues	13	435,580	390,967	11,750	152,070	0		1,969,720	2,960,087	3,660,693	3,656,254
Other Financing Sources:											
Total Transfers In	14	0	198,000	0	0	0		11,750	209,750	157,890	35,276
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	435,580	588,967	11,750	152,070	0		1,981,470	3,169,837	3,818,583	3,691,530
Expenditures & Other Financing Uses											
Public Safety	18	225,380	401,835	0			0		627,215	499,149	231,230
Public Works	19	4,505	277,845	0			0		282,350	236,260	315,826
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	193,260	13,550	0			0		206,810	251,490	201,896
Community and Economic Development	22	4,340	30,000	0			0		34,340	182,875	333,313
General Government	23	315,535	75,835	0			0		391,370	136,298	147,400
Debt Service	24	0	0	0	152,070		0		152,070	148,890	150,447
Capital Projects	25	0	0	0		0	0		0	682,585	49,304
Total Government Activities Expenditures	26	743,020	799,065	0	152,070	0			1,694,155	2,137,547	1,429,416
Business Type Proprietary: Enterprise & ISF	27							2,224,540	2,224,540	1,891,575	1,851,982
Total Gov & Bus Type Expenditures	28	743,020	799,065	0	152,070	0		2,224,540	3,918,695	4,029,122	3,281,398
Total Transfers Out	29	0	35,000	11,750	0	0		163,000	209,750	157,890	35,276
Total ALL Expenditures/Fund Transfers Out	30	743,020	834,065	11,750	152,070	0		2,387,540	4,128,445	4,187,012	3,316,674
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-307,440	-245,098	0	0	0		-406,070	-958,608	-368,429	374,856
Beginning Fund Balance July 1	33	769,840	363,448	196	41,213	95,899	52,830	4,076,447	5,399,873	5,768,302	5,393,446
Ending Fund Balance June 30	34	462,400	118,350	196	41,213	95,899	52,830	3,670,377	4,441,265	5,399,873	5,768,302

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

City Name: Guthrie Center

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) WATER MAIN/POOL REFINANCE 2011	770,000		110,000	4,240	500	114,740		114,740
(3) 2012 GO	955,000		25,000	11,830	500	37,330		37,330
(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			135,000	16,070	1,000	152,070	0	152,070

