

38-355

Adoption of Budget and Certification of City Taxes

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

The City of: DIKE County Name: GRUNDY 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.

319-989-2291
Telephone Number

Signature

County Auditor Date Stamp

January 1, 2014 Property Valuations

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	2a <u>47,028,512</u>	2b <u>46,857,017</u>	1,209
DEBT SERVICE	3a <u>53,789,248</u>	3b <u>53,617,753</u>	
Ag Land	4a <u>156,608</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	5 380,931	379,542	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(15)	0.06750	Levee Impr. fund in special charter city	13 _____	0	51 0
12(17)	Amt Nec	Liability, property & self insurance costs	14 32,176	32,059	52 0.68418
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)	25 413,107	411,601	
384.1	3.00375	Ag Land	26 470	470	63 3.00375
		Total General Fund Tax Levies (25 + 26)	27 413,577	412,071	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 19,348	19,277	0.41141
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30 23,439	23,354	0.49840
Rules	Amt Nec	Other Employee Benefits	31 17,104	17,041	0.36369
		Total Employee Benefit Levies (29,30,31)	32 59,891	59,672	65 1.27350
		Sub Total Special Revenue Levies (28+32)	33 59,891	59,672	
		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 59,891	59,672	
384.4	Amt Nec	Debt Service Levy 76.10(6)	40 204,323	203,671	70 3.79858
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41 _____	0	71 0
		Total Property Taxes (27+39+40+41)	42 677,791	675,414	72 13.85626

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

DIKE

		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	-41,735	323,169	441,196	-1,831	155,003	0	875,802	505,811	1,381,613
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	858,602	502,279	149,603	189,713	8,989	0	1,709,186	858,976	2,568,162
Actual Expenditures Except End Bal (pg 12, line 259) *	3	561,828	757,636	101,413	189,324	47,480	0	1,657,681	1,014,975	2,672,656
Ending Fund Balance June 30 (pg 12, line 261) *	4	255,039	67,812	489,386	-1,442	116,512	0	927,307	349,812	1,277,119
(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	255,039	67,812	489,386	-1,442	116,512	0	927,307	349,812	1,277,119
Re-Est Revenues	6	633,315	210,823	308,512	187,987	0	0	1,340,637	1,099,709	2,440,346
Re-Est Expenditures	7	513,125	230,948	308,512	186,658	0	0	1,239,243	1,091,270	2,330,513
Ending Fund Balance	8	375,229	47,687	489,386	-113	116,512	0	1,028,701	358,251	1,386,952
(3)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2016										
Beginning Fund Balance	9	375,229	47,687	489,386	-113	116,512	0	1,028,701	358,251	1,386,952
Revenues	10	661,432	247,045	189,889	210,041	0	0	1,308,407	1,207,709	2,516,116
Expenditures	11	574,425	244,776	189,889	204,324	0	0	1,213,414	1,226,843	2,440,257
Ending Fund Balance	12	462,236	49,956	489,386	5,604	116,512	0	1,123,694	339,117	1,462,811

* 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 _____ DIKE

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.	<input style="width: 100px;" type="text" value="0"/>	<u>0</u>
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)
PUBLIC SAFETY											
Police Department/Crime Prevention	1	69,398							69,398	67,377	64,786
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	47,600							47,600	47,600	43,314
Ambulance	6	22,500							22,500	22,500	17,892
Building Inspections	7	6,000	995						6,995	6,995	6,638
Miscellaneous Protective Services	8								0	0	0
Animal Control	9								0	0	0
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	145,498	995				0		146,493	144,472	132,630
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	26,300	134,390						160,690	201,620	195,296
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14								0	0	0
Traffic Control and Safety	15								0	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								0	0	0
Garbage (if not Enterprise)	20	45,100							45,100	42,600	40,525
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	71,400	134,390				0		205,790	244,220	235,821
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	650							650	200	180
Community Mental Health	28								0	0	0
Other Health and Social Services	29								0	0	0
TOTAL (lines 23 - 29)	30	650	0				0		650	200	180
CULTURE & RECREATION											
Library Services	31	82,881	6,265						89,146	95,110	86,494
Museum, Band and Theater	32								0	0	0
Parks	33	74,517	8,473						82,990	30,758	28,499
Recreation	34	93,271	10,680						103,951	83,767	102,953
Cemetery	35	13,640	7,506						21,146	19,841	29,484
Community Center, Zoo, & Marina	36	18,585	663						19,248	22,891	27,059
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	282,894	33,587				0		316,481	252,367	274,489

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	23,361	
Economic Development	40		189,889					189,889	334,512	125,910	
Housing and Urban Renewal	41	500						500	500	100	
Planning & Zoning	42							0	0	0	
Other Com & Econ Development	43							0	0	0	
TOTAL (lines 39 - 44)	45	500	0	189,889			0	190,389	335,012	149,371	
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46	5,500	489					5,989	6,527	4,756	
Clerk, Treasurer, & Finance Adm.	47	27,883	9,315					37,198	30,287	42,931	
Elections	48	1,500						1,500	1,500	792	
Legal Services & City Attorney	49	8,000						8,000	8,000	7,779	
City Hall & General Buildings	50	30,600						30,600	30,000	31,587	
Tort Liability	51							0	0	0	
Other General Government	52		66,000					66,000	0	0	
TOTAL (lines 46 - 52)	53	73,483	75,804	0			0	149,287	76,314	87,845	
DEBT SERVICE	54			204,324				204,324	186,658	189,324	
Gov Capital Projects	55							0	0	47,480	
TIF Capital Projects	56							0	0	0	
TOTAL CAPITAL PROJECTS	57	0	0	0		0	0	0	0	47,480	
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58	574,425	244,776	189,889	204,324	0	0	1,213,414	1,239,243	1,117,140	
BUSINESS TYPE ACTIVITIES											
Proprietary: Enterprise & Budgeted ISF											
Water Utility	59						238,707	238,707	86,621	89,050	
Sewer Utility	60						134,731	134,731	115,221	107,667	
Electric Utility	61						835,405	835,405	871,428	799,438	
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						18,000	18,000	18,000	18,820	
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						1,226,843	1,226,843	1,091,270	1,014,975	
TOTAL ALL EXPENDITURES (lines 58+74)	74	574,425	244,776	189,889	204,324	0	0	1,226,843	2,440,257	2,330,513	
Regular Transfers Out	75							0	0	540,541	
Internal TIF Loan / Repayment Transfers Out	76							0	0	0	
Total ALL Transfers Out	77	0	0	0	0	0	0	0	0	540,541	
Total Expenditures & Fund Transfers Out (lines 75+76)	78	574,425	244,776	189,889	204,324	0	0	1,226,843	2,440,257	2,672,656	
Ending Fund Balance June 30	79	462,236	49,956	489,386	5,604	116,512	0	339,117	1,462,811	1,386,952	

* 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	412,071	59,672		203,671	0			675,414	636,246	580,884
	2								0	0	0
	3	412,071	59,672		203,671	0			675,414	636,246	580,884
	4								0	0	0
	5			189,889					189,889	308,512	149,603
Other City Taxes:											
	6	1,506	219		652	0			2,377	6,687	5,195
	7	5,000							5,000	0	0
	8								0	0	0
	9								0	0	0
	10								0	0	0
	11								0	0	0
	12	26,000	65,000						91,000	65,000	71,087
	13	32,506	65,219		652	0			98,377	71,687	76,282
	14	4,475							4,475	5,975	7,690
	15	3,100						12,209	15,309	15,309	26,598
Intergovernmental:											
	16								0	0	0
	17		120,296						120,296	117,877	120,723
	18	12,814	1,858		5,718	0		0	20,390	6,274	1,363
	19	57,846							57,846	57,846	57,276
	20	70,660	122,154	0	5,718	0		0	198,532	181,997	179,362
Charges for Fees & Service:											
	21							214,000	214,000	106,000	98,401
	22							90,000	90,000	90,000	91,907
	23							890,000	890,000	890,000	649,200
	24							0	0	0	0
	25							0	0	0	0
	26							0	0	0	0
	27	32,500						32,500	32,000	30,050	0
	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	55,500						500	56,000	55,000	33,092
	34	88,000	0		0	0	0	1,194,500	1,282,500	1,173,000	902,650
	35								0	0	0
	36	50,620						1,000	51,620	47,620	95,563
Other Financing Sources:											
	37								0	0	0
	38								0	0	0
	39	0	0	0	0	0	0	0	0	0	0
	40								0	0	8,989
	41								0	0	540,541
	42	0	0	0	0	0	0	0	0	0	549,530
Total Revenues except for beginning fund balance											
	43	661,432	247,045	189,889	210,041	0	0	1,207,709	2,516,116	2,440,346	2,568,162
	44	375,229	47,687	489,386	-113	116,512	0	358,251	1,386,952	1,277,119	1,381,613
	45	1,036,661	294,732	679,275	209,928	116,512	0	1,565,960	3,903,068	3,717,465	3,949,775

CITY OF

DIKE

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	412,071	59,672		203,671	0			675,414	636,246	580,884
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	412,071	59,672		203,671	0			675,414	636,246	580,884
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			189,889					189,889	308,512	149,603
Other City Taxes	6	32,506	65,219		652	0			98,377	71,687	76,282
Licenses & Permits	7	4,475	0					0	4,475	5,975	7,690
Use of Money and Property	8	3,100	0	0	0	0	0	12,209	15,309	15,309	26,598
Intergovernmental	9	70,660	122,154	0	5,718	0		0	198,532	181,997	179,362
Charges for Fees & Service	10	88,000	0		0	0		1,194,500	1,282,500	1,173,000	902,650
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	50,620	0		0	0		1,000	51,620	47,620	95,563
Sub-Total Revenues	13	661,432	247,045	189,889	210,041	0	0	1,207,709	2,516,116	2,440,346	2,018,632
Other Financing Sources:											
Total Transfers In	14	0	0	0	0	0	0	0	0	0	0
Proceeds of Debt	15	0	0	0	0	0	0	0	0	0	8,989
Proceeds of Capital Asset Sales	16	0	0	0	0	0	0	0	0	0	540,541
Total Revenues and Other Sources	17	661,432	247,045	189,889	210,041	0	0	1,207,709	2,516,116	2,440,346	2,568,162
Expenditures & Other Financing Uses											
Public Safety	18	145,498	995	0			0		146,493	144,472	132,630
Public Works	19	71,400	134,390	0			0		205,790	244,220	235,821
Health and Social Services	20	650	0	0			0		650	200	180
Culture and Recreation	21	282,894	33,587	0			0		316,481	252,367	274,489
Community and Economic Development	22	500	0	189,889			0		190,389	335,012	149,371
General Government	23	73,483	75,804	0			0		149,287	76,314	87,845
Debt Service	24	0	0	0	204,324		0		204,324	186,658	189,324
Capital Projects	25	0	0	0		0	0		0	0	47,480
Total Government Activities Expenditures	26	574,425	244,776	189,889	204,324	0	0		1,213,414	1,239,243	1,117,140
Business Type Proprietary: Enterprise & ISF	27							1,226,843	1,226,843	1,091,270	1,014,975
Total Gov & Bus Type Expenditures	28	574,425	244,776	189,889	204,324	0	0	1,226,843	2,440,257	2,330,513	2,132,115
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	540,541
Total ALL Expenditures/Fund Transfers Out	30	574,425	244,776	189,889	204,324	0	0	1,226,843	2,440,257	2,330,513	2,672,656
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	87,007	2,269	0	5,717	0	0	-19,134	75,859	109,833	-104,494
Beginning Fund Balance July 1	33	375,229	47,687	489,386	-113	116,512	0	358,251	1,386,952	1,277,119	1,381,613
Ending Fund Balance June 30	34	462,236	49,956	489,386	5,604	116,512	0	339,117	1,462,811	1,386,952	1,277,119

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

City Name: DIKE

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) Ambulance Loan	125,000	10/2014	16,636	3,199		19,835		19,835
(3) GO Refunding	970,000	6/2011	150,000	5,735		155,735		155,735
(4) Electric Revenue 2012A	780,000	12/2012	25,000	13,508		38,508	38,508	0
(5) Electric Revenue 2012B	760,000	12/2012	110,000	5,740		115,740	115,740	0
(6) Pool	38,029	3/2011	3,847	57		3,904		3,904
(7) Trail	204,000	1/2011	20,400	4,449		24,849		24,849
(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			325,883	32,688	0	358,571	154,248	204,323

