

22-189

Adoption of Budget and Certification of City Taxes

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

The City of: Guttenberg County Name: CLAYTON Date Budget Adopted: 3/2/2015
(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.

563-252-1161
Telephone Number

Signature

County Auditor Date Stamp

January 1, 2014 Property Valuations

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	2a <u>69,279,379</u>	2b <u>68,726,046</u>	1,919
DEBT SERVICE	3a <u>73,884,359</u>	3b <u>73,331,026</u>	
Ag Land	4a <u>142,547</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	5 561,163	556,681	43 8.10000
(384)		Non-Voted Other Permissible Levies			
12(8)	0.67500	Contract for use of Bridge	6 0	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 20,100	19,939	52 0.29013
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 <u>581,263</u>	<u>576,620</u>	
384.1	3.00375	Ag Land	26 428	428	63 3.00375
		Total General Fund Tax Levies (25 + 26)	27 <u>581,691</u>	<u>577,048</u>	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 82,956	82,293	1.19741
Rules	Amt Nec	Other Employee Benefits	31 136,786	135,693	1.97441
		Total Employee Benefit Levies (29,30,31)	32 <u>219,742</u>	<u>217,986</u>	65 <u>3.17182</u>
		Sub Total Special Revenue Levies (28+32)	33 <u>219,742</u>	<u>217,986</u>	
		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 <u>0</u>	<u>0</u>	Do Not Add
		Total Special Revenue Levies	39 <u>219,742</u>	<u>217,986</u>	
384.4	Amt Nec	Debt Service Levy 76.10(6)	40 <u>262,308</u>	260,343	70 <u>3.55025</u>
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41	0	71 0
		Total Property Taxes (27+39+40+41)	42 <u>1,063,741</u>	<u>1,055,377</u>	72 <u>15.11220</u>

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 **Guttenberg**

		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	886,532	1,435,887	54,617	1,754	697,378	84,674	3,160,842	9,561,755	12,722,597
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	1,861,013	1,575,787	133,455	441,048	893,361	525	4,905,189	19,982,609	24,887,798
Actual Expenditures Except End Bal (pg 12, line 259) *	3	1,638,897	943,606	138,522	438,385	912,360	0	4,071,770	17,145,547	21,217,317
Ending Fund Balance June 30 (pg 12, line 261) *	4	1,108,648	2,068,068	49,550	4,417	678,379	85,199	3,994,261	12,398,817	16,393,078
(2)										
** Re-Estimated FY 2015										
Beginning Fund Balance	5	1,108,648	2,068,068	49,550	4,417	678,379	85,199	3,994,261	12,398,817	16,393,078
Re-Est Revenues	6	1,352,320	1,086,351	130,246	533,244	400,000	300	3,502,461	19,822,034	23,324,495
Re-Est Expenditures	7	1,355,600	1,311,329	130,246	533,243	450,000	0	3,780,418	18,418,372	22,198,790
Ending Fund Balance	8	1,105,368	1,843,090	49,550	4,418	628,379	85,499	3,716,304	13,802,479	17,518,783
(3)										
** Budget FY 2016										
Beginning Fund Balance	9	1,105,368	1,843,090	49,550	4,418	628,379	85,499	3,716,304	13,802,479	17,518,783
Revenues	10	1,351,903	586,215	137,716	552,286	600,000	300	3,228,420	19,837,414	23,065,834
Expenditures	11	1,356,373	774,309	137,716	552,285	550,000	0	3,370,683	19,753,523	23,124,206
Ending Fund Balance	12	1,100,898	1,654,996	49,550	4,419	678,379	85,799	3,574,041	13,886,370	17,460,411

* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2014

** 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		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	282,000	79,100						361,100	341,550	318,151
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4	55,600	2,250						57,850	84,050	69,894
Fire Department	5	79,800	4,150						83,950	87,255	227,179
Ambulance	6	1,000							1,000	1,000	151,262
Building Inspections	7								0	0	0
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	418,400	85,500				0		503,900	513,855	766,486
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	15,000	338,990						353,990	926,360	616,259
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	500							500	1,000	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 <i>(if not Enterprise)</i>	19	0							0	0	0
Garbage <i>(if not Enterprise)</i>	20	187,500	2,426						189,926	188,806	179,063
Other Public Works	21	12,150	2,000						14,150	10,850	10,045
TOTAL (lines 12 - 21)	22	215,150	343,416				0		558,566	1,127,016	805,367
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	6,589	500						7,089	6,500	11,626
TOTAL (lines 23 - 29)	30	6,589	500				0		7,089	6,500	11,626
CULTURE & RECREATION											
Library Services	31	119,620	11,000						130,620	131,830	190,108
Museum, Band and Theater	32								0	0	0
Parks	33	45,250	7,500						52,750	60,350	33,573
Recreation	34	157,625	17,200						174,825	167,825	137,800
Cemetery	35	46,655							46,655	46,655	47,602
Community Center, Zoo, & Marina	36	32,800							32,800	32,300	23,576
Other Culture and Recreation	37	6,200	1,100						7,300	5,700	10,618
TOTAL (lines 31 - 37)	38	408,150	36,800				0		444,950	444,660	443,277

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		1,000							1,000	1,000	1,353
Economic Development	40		27,000	100,000						127,000	127,000	137,140
Housing and Urban Renewal	41				0					0	0	0
Planning & Zoning	42									0	0	0
Other Com & Econ Development	43									0	0	0
TOTAL (lines 39 - 44)	45		28,000	100,000	0			0		128,000	128,000	138,493
GENERAL GOVERNMENT												
Mayor, Council, & City Manager	46		39,234	8,700						47,934	50,905	38,193
Clerk, Treasurer, & Finance Adm.	47		62,600	51,600						114,200	115,500	120,696
Elections	48									0	0	0
Legal Services & City Attorney	49		15,000							15,000	15,000	13,229
City Hall & General Buildings	50		45,450							45,450	45,450	30,938
Tort Liability	51		6,500							6,500	7,000	6,122
Other General Government	52		37,300							37,300	28,500	40,876
TOTAL (lines 46 - 52)	53		206,084	60,300	0			0		266,384	262,355	250,054
DEBT SERVICE	54					552,285				552,285	533,243	438,385
Gov Capital Projects	55			3,543			550,000			553,543	453,543	912,360
TIF Capital Projects	56									0	0	0
TOTAL CAPITAL PROJECTS	57		0	3,543	0		550,000	0		553,543	453,543	912,360
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58		1,282,373	630,059	0	552,285	550,000	0		3,014,717	3,469,172	3,766,048
BUSINESS TYPE ACTIVITIES												
Proprietary: Enterprise & Budgeted ISF												
Water Utility	59								403,050	403,050	351,240	315,299
Sewer Utility	60								467,600	467,600	461,620	452,816
Electric Utility	61								2,024,145	2,024,145	2,106,845	2,126,733
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								30,500	30,500	20,260	17,169
Other Business Type (city hosp., ISF, parking, etc.)	69								16,443,000	16,443,000	15,053,000	13,794,899
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								19,368,295	19,368,295	17,992,965	16,706,916
TOTAL ALL EXPENDITURES (lines 58+74)	74		1,282,373	630,059	0	552,285	550,000	0	19,368,295	22,383,012	21,462,137	20,472,964
Regular Transfers Out	75		74,000	144,250						385,228	603,478	605,831
Internal TIF Loan / Repayment Transfers Out	76				137,716					137,716	130,246	138,522
Total ALL Transfers Out	77		74,000	144,250	137,716	0	0	0	385,228	741,194	736,653	744,353
Total Expenditures & Fund Transfers Out (lines 75+76)	78		1,356,373	774,309	137,716	552,285	550,000	0	19,753,523	23,124,206	22,198,790	21,217,317
Ending Fund Balance June 30	79		1,100,898	1,654,996	49,550	4,419	678,379	85,799	13,886,370	17,460,411	17,518,783	16,393,078

* 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	577,048	217,986		260,343	0			1,055,377	1,050,873	975,907
	2								0	0	0
	3	577,048	217,986		260,343	0			1,055,377	1,050,873	975,907
	4								0	0	0
	5			137,716					137,716	130,246	133,278
Other City Taxes:											
	6	4,643	1,756		1,965	0			8,364	8,516	24,573
	7								0	0	0
	8								0	0	0
	9								0	0	0
	10	20	0		0				20	1,320	1,961
	11	27,500							27,500	27,500	27,708
	12		160,000						160,000	160,000	159,957
	13	32,163	161,756		1,965	0			195,884	197,336	214,199
	14		7,080						7,080	7,055	8,078
	15	77,100	2,200	0	0	0			79,300	79,450	56,136
Intergovernmental:											
	16	0				250,000			250,000	0	278,636
	17		190,940						190,940	193,050	191,619
	18	18,882	6,533	0	8,012	0		0	33,427	16,636	32,454
	19		84,085						84,085	67,955	68,503
	20	102,967	197,473	0	8,012	250,000		0	558,452	277,641	571,212
Charges for Fees & Service:											
	21							412,820	412,820	400,460	412,458
	22							424,384	424,384	392,654	382,045
	23							2,311,700	2,311,700	2,260,300	2,429,003
	24							0	0	0	0
	25							0	0	0	0
	26							0	0	0	0
	27	187,500						187,500	187,500	186,500	180,575
	28							16,443,000	16,443,000	16,548,000	16,084,718
	29							0	0	0	0
	30							0	0	0	3,895
	31							0	0	0	23,265
	32							34,410	34,410	24,410	0
	33	71,142	0			0			71,142	70,942	101,815
	34	258,642	0		0	0	0	19,626,314	19,884,956	19,883,266	19,617,774
	35	0	1,000		0			0	1,000	1,000	1,396
	36	42,275	800		0	200,000	300	6,000	249,375	455,475	724,021
Other Financing Sources:											
	37	254,128	0		144,250	0		205,100	603,478	606,407	605,831
	38			0	137,716				137,716	130,246	138,522
	39	254,128	0	0	281,966	0	0	205,100	741,194	736,653	744,353
	40	0	5,000	0	0	150,000		0	155,000	505,000	1,841,444
	41	500							500	500	0
	42	254,628	5,000	0	281,966	150,000	0	205,100	896,694	1,242,153	2,585,797
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)											
	43	1,351,903	586,215	137,716	552,286	600,000	300	19,837,414	23,065,834	23,324,495	24,887,798
	44	1,105,368	1,843,090	49,550	4,418	628,379	85,499	13,802,479	17,518,783	16,393,078	12,722,597
	45	2,457,271	2,429,305	187,266	556,704	1,228,379	85,799	33,639,893	40,584,617	39,717,573	37,610,395

CITY OF
Guttenberg
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	577,048	217,986		260,343	0			1,055,377	1,050,873	975,907
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	577,048	217,986		260,343	0			1,055,377	1,050,873	975,907
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			137,716					137,716	130,246	133,278
Other City Taxes	6	32,163	161,756		1,965	0			195,884	197,336	214,199
Licenses & Permits	7	7,080	0					0	7,080	7,055	8,078
Use of Money and Property	8	77,100	2,200	0	0	0	0	0	79,300	79,450	56,136
Intergovernmental	9	102,967	197,473	0	8,012	250,000		0	558,452	277,641	571,212
Charges for Fees & Service	10	258,642	0		0	0		19,626,314	19,884,956	19,883,266	19,617,774
Special Assessments	11	0	1,000		0	0		0	1,000	1,000	1,396
Miscellaneous	12	42,275	800		0	200,000	300	6,000	249,375	455,475	724,021
Sub-Total Revenues	13	1,097,275	581,215	137,716	270,320	450,000	300	19,632,314	22,169,140	22,082,342	22,302,001
Other Financing Sources:											
Total Transfers In	14	254,128	0	0	281,966	0	0	205,100	741,194	736,653	744,353
Proceeds of Debt	15	0	5,000	0	0	150,000		0	155,000	505,000	1,841,444
Proceeds of Capital Asset Sales	16	500	0	0	0	0		0	500	500	0
Total Revenues and Other Sources	17	1,351,903	586,215	137,716	552,286	600,000	300	19,837,414	23,065,834	23,324,495	24,887,798
Expenditures & Other Financing Uses											
Public Safety	18	418,400	85,500	0					503,900	513,855	766,486
Public Works	19	215,150	343,416	0					558,566	1,127,016	805,367
Health and Social Services	20	6,589	500	0					7,089	6,500	11,626
Culture and Recreation	21	408,150	36,800	0					444,950	444,660	443,277
Community and Economic Development	22	28,000	100,000	0					128,000	128,000	138,493
General Government	23	206,084	60,300	0					266,384	262,355	250,054
Debt Service	24	0	0	0	552,285				552,285	533,243	438,385
Capital Projects	25	0	3,543	0		550,000			553,543	453,543	912,360
Total Government Activities Expenditures	26	1,282,373	630,059	0	552,285	550,000	0		3,014,717	3,469,172	3,766,048
Business Type Proprietary: Enterprise & ISF	27							19,368,295	19,368,295	17,992,965	16,706,916
Total Gov & Bus Type Expenditures	28	1,282,373	630,059	0	552,285	550,000	0	19,368,295	22,383,012	21,462,137	20,472,964
Total Transfers Out	29	74,000	144,250	137,716	0	0	0	385,228	741,194	736,653	744,353
Total ALL Expenditures/Fund Transfers Out	30	1,356,373	774,309	137,716	552,285	550,000	0	19,753,523	23,124,206	22,198,790	21,217,317
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-4,470	-188,094	0	1	50,000	300	83,891	-58,372	1,125,705	3,670,481
Beginning Fund Balance July 1	33	1,105,368	1,843,090	49,550	4,418	628,379	85,499	13,802,479	17,518,783	16,393,078	12,722,597
Ending Fund Balance June 30	34	1,100,898	1,654,996	49,550	4,419	678,379	85,799	13,886,370	17,460,411	17,518,783	16,393,078

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

City Name: Guttenberg

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							8,012	-8,012
(2) 2012A GO CORP PURPOSE & REFUNDING	2,435,000	2012	240,000	24,293	500	264,793	59,700	205,093
(3) 2014 A GO CORP PURPOSE & REFUNDING	2,360,000	2014	185,000	55,213	500	240,713	222,266	18,447
(4) 2010 WATER REVENUE	292,000	2010	16,000	9,653		25,653	25,653	0
(5) 2008 SEWER REVENUE	548,000	2008	24,000	12,675		36,675	36,675	0
(6) 2010SEWER REVENUE	1,267,000	2010	52,000	34,905		86,905	86,905	0
(7) 2013 SEWER REVENUE	585,338	2012	25,000	10,700		35,700	35,700	0
(8) 2015 TAXBLE NOTE	140,000	2015	43,000	3,780		46,780		46,780
(9) SWEEPER	161,000	2013	44,500	500		45,000	45,000	0
(10) 2015 WTR MAIN REPL	150,000	2015	19,000	1,000		20,000	20,000	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			648,500	152,719	1,000	802,219	539,911	262,308

