

22-187

Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2006 - ENDING JUNE 30, 2007

The City of: Garber County Name: CLAYTON Date Budget Adopted: 02/13/06
(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.

County Auditor Date Stamp		Telephone Number		Signature			
		January 1, 2005 Property Valuations				Last Official Census 103	
		With Gas & Electric		Without Gas & Electric			
		Regular	2a	1,264,929	2b		1,214,843
		DEBT SERVICE	3a		3b		
	Ag Land	4a	37,308				

Code Sec.	Dollar Limit	Purpose	#N/A #N/A	(A) Request with Utility Replacement		(B) Property Taxes Levied		(C) Rate	
384.1	#N/A	Regular General levy	###	5	10,246	9,840	43	8.10000	
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	0	45	0	
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center		8	0	0	46	0	
12(12)	0.13500	Opr & Maint of City owned Civic Center		9	0	0	47	0	
12(13)	0.06750	Planning a Sanitary Disposal Project		10	0	0	48	0	
12(14)	0.27000	Aviation Authority (under sec.330A.15)		11	0	0	49	0	
12(15)	Amt Nec	Joint city-county building lease		12	0	0	50	0	
12(16)	0.06750	Levee Impr. fund in special charter city		13	0	0	51	0	
12(18)	Amt Nec	Liability, property & self insurance costs		14	0	0	52	0	
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.		462	0	0	465	0	
Voted Other Permissible Levies									
12(1)	0.13500	Instrumental/Vocal Music Groups		15	0	0	53	0	
12(2)	0.81000	Memorial Building		16	0	0	54	0	
12(3)	0.13500	Symphony Orchestra		17	0	0	55	0	
12(4)	0.27000	Cultural & Scientific Facilities		18	0	0	56	0	
12(5)	As Voted	County Bridge		19	0	0	57	0	
12(6)	1.35000	Missi or Missouri River Bridge Const.		20	0	0	58	0	
12(9)	0.03375	Aid to a Transit Company		21	0	0	59	0	
12(17)	0.20500	Maintain Institution received by gift/devise		22	0	0	60	0	
12(19)	1.00000	City Emergency Medical District		463	0	0	466	0	
12(21)	0.27000	Support Public Library		23	0	0	61	0	
28E.22	1.50000	Unified Law Enforcement		24	0	0	62	0	
Total General Fund Regular Levies (5 thru 24)				25	10,246	9,840			
384.1	3.00375	Ag Land		26	112	112	63	3.00375	
Total General Fund Tax Levies (25 + 26)				27	10,358	9,952			Do Not Add
Special Revenue Levies									
384.8	0.27000	Emergency (if general fund at levy limit)		28	0	0	64	0	
384.6	Amt Nec	Police & Fire Retirement		29	0	0		0	
	Amt Nec	FICA & IPERS (if general fund at levy limit)		30	0	0		0	
	Amt Nec	Other Employee Benefits		31	0	0		0	
Total Employee Benefit Levies (29,30,31)				32	0	0	65	0	
Sub Total Special Revenue Levies (28+32)				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)		35a		0	69	0	
	SSMID 5 (A)	(B)		36a		0	565	0	
	SSMID 6 (A)	(B)		37		0	566	0	
Total SSMID (34 thru 37)				38	0	0			Do Not Add
Total Special Revenue Levies (33+38)				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	71	0	
Total Property Taxes (27+39+40+41)				42	10,358	9,952	72	8.10000	

COUNTY AUDITOR - I certify the budget is in compliance with ALL the following:

Budgets submitted that DO NOT meet the following criteria are not legal documents and will 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.

(County Auditor)

Fund Balance Worksheet for City of Garber

(1)		General	Spec Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Tot
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
*Annual Report FY 2005									
Beginning Fund Balance July 1, 2005 (pg 5, line 134) *	1	41,532					41,532		41,532
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	29,972	40,028				70,000		70,000
Actual Expenditures Except End Bal (pg 12, line 259) *	3	30,885	24,748				55,633		55,633
Ending Fund Balance June 30, 2006 (pg 12, line 261) *	4	40,619	15,280	0	0	0	55,899	0	55,899
(2)		General	Spec Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Enterprise	Grand Total
** Re-Estimated FY 2006									
Beginning Fund Balance	5	40,619	15,280	0	0	0	55,899	0	55,899
Re-Est Revenues	6	33,307	345,200	0	0	0	378,507	0	378,507
Re-Est Expenditures	7	43,763	312,225	0	0	0	355,988	0	355,988
Continuing Appropriation	8				0		0	0	0
Ending Fund Balance	9	30,163	48,255	0	0	0	78,418	0	78,418
(3)									
** Budget FY 2007									
Beginning Fund Balance	10	30,163	48,255	0	0	0	78,418	0	78,418
Revenues	11	96,536	5,000	0	0	0	101,536	0	101,536
Expenditures	12	75,920	13,400	0	0	0	89,320	0	89,320
Continuing Appropriation	13				0		0	0	0
Ending Fund Balance	14	50,779	39,855	0	0	0	90,634	0	90,634

* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2005
 ** The remaining two sections are filled in by the software once ALL worksheets are completed.

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2007

Fiscal Years

	GENERAL (A)	SPECIAL REVENUES (B)	DEBT SERVICE (C)	CAPITAL PROJECTS (D)	PERMANENT (E)	PROPRIETARY (F)	BUDGET 2007 (G)	RE-ESTIMATED 2006 (H)	ACTUAL 2005 (I)
GOVERNMENT ACTIVITIES									
Public Safety									
Police Department/Crime Prevention	1						325	0	0
Jail	2						327	0	0
Emergency Management	3	155					328	155	150
Flood Control	4						329	0	0
Fire Department	5	3,500					330	3,500	3,000
Ambulance	6	1,000					331	1,000	2,450
Building Inspections	7						332	0	0
Miscellaneous Protective Services	8	120					333	120	113
Animal Control	9						349	0	0
Other Public Safety	10						334	0	0
TOTAL (lines 1 - 10)	11	4,775	0		0		4,775	5,713	10,373
Public Works									
Roads, Bridges, & Sidewalks	12	5,000	11,000				353	16,000	15,000
Parking - Meter and Off-Street	13						356	0	0
Street Lighting	14		2,000				324	2,000	1,700
Traffic Control and Safety	15						326	0	0
Snow Removal	16		100				354	100	200
Highway Engineering	17						355	0	0
Street Cleaning	18						359	0	0
Airport (if not Enterprise)	19						365	0	0
Garbage (if not Enterprise)	20	5,500					358	5,500	6,400
Other Public Works	21						350	0	0
TOTAL (lines 12 - 21)	22	10,500	13,100		0		23,600	23,300	8,506
Health and Social Services									
Welfare Assistance	23						337	0	0
City Hospital	24						338	0	0
Payments to Private Hospitals	25						339	0	0
Health Regulation and Inspection	26						340	0	0
Water, Air, and Mosquito Control	27						341	0	0
Community Mental Health	28						342	0	0
Other Health and Social Services	29	100					343	100	100
TOTAL (lines 23 - 29)	30	100	0		0		100	100	0

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2007

Fiscal Years

	GENERAL (A)	SPECIAL REVENUES (B)	DEBT SERVICE (C)	CAPITAL PROJECTS (D)	PERMANENT (E)	PROPRIETARY (F)	BUDGET 2007 (G)	RE-ESTIMATED 2006 (H)	ACTUAL 2005 (I)
Culture and Recreation									
Library Services 31							344	0	0
Museum, Band and Theater 32							345	0	0
Parks 33	5,000						346	5,000	4,500
Recreation 34							587	0	0
Cemetery 35							366	0	0
Community Center, Zoo, & Marina 36							347	0	0
Other Culture and Recreation 37							348	0	0
TOTAL (lines 31 - 37) 38	5,000	0			0		5,000	4,500	4,378
Community and Economic Development									
Community Beautification 39		300					367	300	325
Economic Development 40							368	0	0
Housing and Urban Renewal 41							369	0	0
Planning & Zoning 42							379	0	0
Other Com & Econ Development 43	35,000						370	35,000	300,000
TOTAL (lines 39 - 43) 44	35,000	300			0		35,300	300,325	4,189
General Government									
Mayor, Council, & City Manager 45	1,400						375	1,400	1,500
Clerk, Treasurer, & Finance Adm. 46	930						376	930	1,000
Elections 47	350						377	350	450
Legal Services & City Attorney 48	100						378	100	325
City Hall & General Buildings 49	5,000						380	5,000	5,500
Tort Liability 50	750						382	750	750
Other General Government 51	5,000						381	5,000	5,500
TOTAL (lines 45 - 51) 52	13,530	0			0		13,530	15,025	10,929
Debt Service 53	7,015							7,015	7,025
Capital Projects 54								0	0
TOTAL Government Activities Expenditures (lines 11+22+30+38+44+52+53+54) 55	75,920	13,400	0	0	0		89,320	355,988	51,330
BUSINESS TYPE ACTIVITIES									
Proprietary: Enterprise & Budgeted ISF									
Water Utility 56							360	0	0
Sewer Utility 57							357	0	0
Electric Utility 58							361	0	0
Gas Utility 59							362	0	0
Airport 60							365	0	0
Landfill/Garbage 61							383	0	0
Transit 62							364	0	0
Cable TV, Internet & Telephone 63							443	0	0
Housing Authority 64							444	0	0
Storm Water Utility 65							445	0	0
Other Business Type (city hosp., ISF, parking, etc.) 66							446	0	0
Enterprise DEBT SERVICE 67							447	0	0
Enterprise CAPITAL PROJECTS 68							448	0	0
TOTAL Business Type Expenditures (lines 56 - 68) 69						0	0	0	4,303
TOTAL GOV & BUS TYPE EXP. (lines 55+69) 70	75,920	13,400	0	0	0	0	89,320	355,988	55,633
Transfers Out 71								0	0
Total Expenditures & Other Financing Uses (lines 71 +72) 72	75,920	13,400	0	0	0	0	89,320	355,988	55,633
Continuing Appropriation 73								0	0
Ending Fund Balance June 30 74	50,779	39,855	20	0	0	0	90,634	78,418	55,899

* 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.

REVENUES DETAIL
Fiscal Year Ending 2007

Fiscal Years

	GENERAL (A)	SPECIAL REVENUES (B)	DEBT SERVICE (C)	CAPITAL PROJECTS (D)	PERMANENT (E)	PROPRIETARY (F)	BUDGET 2007 (G)	RE-ESTIMATED 2006 (H)	ACTUAL 2005 (I)
REVENUES & OTHER FINANCING SOURCES									
Taxes Levied on Property 1	9,952	0	0	0			9,952	20,400	12,089
Less: Uncollected Property Taxes - Levy Year 2							0	0	0
Net Current Property Taxes (line 1 minus line 2) 3	9,952	0	0	0			9,952	20,400	12,089
Delinquent Property Taxes 4							0	0	0
TIF Revenues 5							0	0	0
Other City Taxes:									
Utility Tax Replacement Excise Taxes 6	406	0	0	0			472	0	0
Parimutuel wager tax 7							473	0	0
Gaming wager tax 8							474	0	0
Mobile Home Taxes 9							393	0	0
Hotel/Motel Taxes 10							394	0	0
Other Local Option Taxes 11	5,400						395	5,400	5,300
Subtotal - Other City Taxes (lines 6 thru 11) 12	5,806	0	0	0			5,806	5,300	5,087
Licenses & Permits 13	78							78	77
Use of Money & Property 14	1,000							1,000	700
Intergovernmental:									
Federal Grants & Reimbursements 15							399	0	320,000
State Shared Revenues 16	65,000	5,000					400	70,000	20,000
Other State Grants & Reimbursements 17							401	0	0
Local Grants & Reimbursements 18							402	0	0
Subtotal - Intergovernmental (lines 15 thru 18) 19	65,000	5,000	0	0		0	70,000	340,000	40,028
Charges for Fees & Service:									
Water Utility 20							404	0	0
Sewer Utility 21							405	0	0
Electric Utility 22							406	0	0
Gas Utility 23							407	0	0
Parking 24							408	0	0
Airport 25							409	0	0
Landfill/Garbage 26	6,600						410	6,600	6,420
Hospital 27							411	0	0
Transit 28							412	0	0
Cable TV, Internet & Telephone 29							429	0	0
Housing Authority 30							430	0	0
Storm Water Utility 31							431	0	0
Other Fees & Charges for Service 32							413	0	0
Subtotal - Charges for Service (lines 20 thru 32) 33	6,600	0	0	0	0	0	6,600	6,420	7,169
Special Assessments 34								0	0
Miscellaneous 35	1,000							1,000	600
Other Financing Sources:									
Operating Transfers In 36								0	0
Proceeds of Debt 37	7,100							7,100	5,010
Proceeds of Capital Asset Sales 38								0	0
Subtotal-Other Financing Sources (lines 36 thru 38) 39	7,100	0	0	0	0	0	7,100	5,010	3,516
Total Revenues except for beginning fund balance (lines 3, 4, 5, 12, 13, 14, 19, 33, 34, 35, & 39) 40	96,536	5,000	0	0	0	0	101,536	378,507	70,000
Beginning Fund Balance July 1 41	30,163	48,255	0	0	0	0	78,418	55,899	41,532
TOTAL REVENUES & BEGIN BALANCE (lines 40+41) 42	126,699	53,255	0	0	0	0	179,954	434,406	111,532

CITY OF Garber ADOPTED BUDGET SUMMARY

YEAR ENDED JUNE 30, 2007

Fiscal Years

	GENERAL (A)		SPECIAL REVENUES (B)		DEBT SERVICE (C)		CAPITAL PROJECTS (D)		PERMANENT (E)		PROPRIETARY (F)		BUDGET 2007 (G)		RE-ESTIMATED 2006 (H)		ACTUAL 2005 (I)	
Revenues & Other Financing Sources																		
Taxes Levied on Property	77	9,952	106	0	134	0	161	0					234	9,952	264	20,400	294	12,089
Less: Uncollected Property Taxes-Levy Year	78	0	107	0	135	0	162	0					235	0	265	0	295	0
Net Current Property Taxes	79	9,952	108	0	136	0	163	0					236	9,952	266	20,400	296	12,089
Delinquent Property Taxes	80	0	109	0	137	0	164	0					237	0	267	0	297	0
TIF Revenues			110	0									238	0	268	0	298	0
Other City Taxes	81	5,806	111	0	138	0	165	0					239	5,806	269	5,300	299	5,087
Licenses & Permits	82	78	112	0							212	0	240	78	270	77	300	76
Use of Money and Property	83	1,000	113	0	139	0	166	0	194	0	213	0	241	1,000	271	700	301	912
Intergovernmental	84	65,000	114	5,000	140	0	167	0			426	0	242	70,000	272	340,000	302	40,028
Charges for Fees & Service	85	6,600	115	0	141	0	168	0	195	0	214	0	243	6,600	273	6,420	303	7,169
Special Assessments	86	0	116	0	142	0	169	0			427	0	244	0	274	0	304	0
Miscellaneous	87	1,000	117	0	143	0	170	0	196	0	215	0	245	1,000	275	600	305	1,123
Sub-Total Revenues	88	89,436	118	5,000	144	0	171	0	197	0	216	0	246	94,436	276	373,497	306	66,484
Other Financing Sources:																		
Transfers In	89	0	119	0	145	0	172	0	198	0	217	0	247	0	277	0	307	0
Proceeds of Debt	90	7,100	120	0	146	0	173	0			218	0	248	7,100	278	5,010	308	3,516
Proceeds of Capitol Asset Sales	91	0	121	0	147	0	174	0	199	0	219	0	249	0	279	0	309	0
Total Revenues and Other Sources	92	96,536	122	5,000	148	0	175	0	200	0	220	0	250	101,536	280	378,507	310	70,000
Expenditures & Other Financing Uses																		
Public Safety	600	4,775	609	0							623	0	335	4,775	632	5,713	642	10,373
Public Works	601	10,500	610	13,100							624	0	336	23,600	633	23,300	643	8,506
Health and Social Services	602	100	611	0							625	0	337	100	634	100	644	0
Culture and Recreation	603	5,000	612	0							626	0	338	5,000	635	4,500	645	4,378
Community and Economic Development	604	35,000	613	300							627	0	339	35,300	636	300,325	646	4,189
General Government	605	13,530	614	0							628	0	340	13,530	637	15,025	647	10,929
Debt Service	606	7,015	615	0	618	0					629	0	341	7,015	638	7,025	648	12,955
Capital Projects	607	0	616	0			621	0			630	0	342	0	639	0	649	0
Total Government Activities Expenditures	608	75,920	617	13,400	619	0	622	0	631	0			342	89,320	640	355,988	650	51,330
Business Type Proprietary: Enterprise & ISF												0	374	0	641	0	651	4,303
Total Gov & Bus Type Expenditures	97	75,920	125	13,400	153	0	180	0	205	0	225	0	255	89,320	285	355,988	315	55,633
Transfers Out	101	0	129	0	156	0	184	0	207	0	229	0	259	0	289	0	319	0
Total ALL Expenditures/Transfers Out	102	75,920	130	13,400	157	0	185	0	208	0	230	0	260	89,320	290	355,988	320	55,633
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	103	20,616	131	-8,400	158	0	186	0	209	0	231	0	261	12,216	291	22,519	321	14,367
Continuing Appropriation							652	0			653	0	654	0	655	0		
Beginning Fund Balance July 1	104	30,163	132	48,255	159	0	187	0	210	0	232	0	262	78,418	292	55,899	322	41,532
Ending Fund Balance June 30	105	50,779	133	39,855	160	0	188	0	211	0	233	0	263	90,634	293	78,418	323	55,899

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

City Name: Garber

Fiscal Year
2007

	Project Name (A)	Amount of Issue (B)	Date certified To County Auditor (C)	Principal Due FY 2007 (D)	Interest Due FY 2007 +(E)	Bond Registration Due FY 2007 +(F)	Total Obligation Due FY 2007 =(G)	Amount Paid by Other Funds & Debt Service Fund Balance -(H)	Amount Paid by Current Year Utility Replacment and Debt Service Taxes =(I)
(1)	Garber fire Station	81,187	Jan. 2001	2,890	4,144		7,034	7,034	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			2,890	4,144	0	7,034	7,034	0

LONG TERM DEBT SCHEDULE
GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS
PAGE 2

Fiscal Year
2007

City Name: Garber

USE THIS PAGE ONLY AFTER FILLING LINES 1 THRU 30 ABOVE.

	Project Name (A)	Amount of Issue (B)	Date certified To County Auditor (C)	Principal Due FY 2007 (D)	Interest Due FY 2007 +(E)	Bond Registration Due FY 2007 +(F)	Total Obligation Due FY 2007 =(G)	Amount Paid by Other Funds & Debt Service Fund Balance -(H)	Amount Paid by Current Year Utility Replacement and Debt Service Taxes =(I)
(31)							0		0
(32)							0		0
(33)							0		0
(34)							0		0
(35)							0		0
(36)							0		0
(37)							0		0
(38)							0		0
(39)							0		0
(40)							0		0
(41)							0		0
(42)							0		0
(43)							0		0
(44)							0		0
(45)							0		0
(46)							0		0
(47)							0		0
(48)							0		0
(49)							0		0
(50)							0		0
(51)							0		0
(52)							0		0
(53)							0		0
(54)							0		0
(55)							0		0
(56)							0		0
(57)							0		0
(58)							0		0
(59)							0		0
(60)							0		0
				0	0	0	0	0	0

