

22-187

Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2010 - ENDING JUNE 30, 2011

The City of: GARBER County Name: CLAYTON Date Budget Adopted: 03/14/10
(Date) xxx/xxxx

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.

563-255-1002
Telephone Number

Signature

County Auditor Date Stamp	January 1, 2009 Property Valuations		Last Official Census
	With Gas & Electric	Without Gas & Electric	
Regular	2a <u>1,365,551</u>	2b <u>1,320,911</u>	103
DEBT SERVICE	3a <u>1,365,551</u>	3b <u>1,320,911</u>	
Ag Land	4a <u>43,715</u>		

Code		Dollar Limit	Purpose	(A) Request with Utility Replacement		(B) Property Taxes Levied		(C) Rate	
Sec.									
384.1	8.10000		Regular General Levy	5	10,249	9,914	43	7.50540	
(384)			Non-Voted Other Permissible Levies						
12(8)	0.67500		Contract for use of Bridge	6		0	44	0.00000	
12(10)	0.95000		Opr & Maint publicly owned Transit	7		0	45	0.00000	
12(11)	Amt Nec		Rent, Ins. Maint of Civic Center	8		0	46	0.00000	
12(12)	0.13500		Opr & Maint of City owned Civic Center	9		0	47	0.00000	
12(13)	0.06750		Planning a Sanitary Disposal Project	10		0	48	0.00000	
12(14)	0.27000		Aviation Authority (under sec.330A.15)	11		0	49	0.00000	
12(15)	Amt Nec		Joint city-county building lease	12		0	50	0.00000	
12(16)	0.06750		Levee Impr. fund in special charter city	13		0	51	0.00000	
12(18)	Amt Nec		Liability, property & self insurance costs	14		0	52	0.00000	
12(22)	Amt Nec		Support of a Local Emerg.Mgmt.Comm.	462		0	465	0.00000	
(384)			Voted Other Permissible Levies						
12(1)	0.13500		Instrumental/Vocal Music Groups	15		0	53	0.00000	
12(2)	0.81000		Memorial Building	16		0	54	0.00000	
12(3)	0.13500		Symphony Orchestra	17		0	55	0.00000	
12(4)	0.27000		Cultural & Scientific Facilities	18		0	56	0.00000	
12(5)	As Voted		County Bridge	19		0	57	0.00000	
12(6)	1.35000		Missi or Missouri River Bridge Const.	20		0	58	0.00000	
12(9)	0.03375		Aid to a Transit Company	21		0	59	0.00000	
12(17)	0.20500		Maintain Institution received by gift/devise	22		0	60	0.00000	
12(19)	1.00000		City Emergency Medical District	463		0	466	0.00000	
12(21)	0.27000		Support Public Library	23		0	61	0.00000	
28E.22	1.50000		Unified Law Enforcement	24		0	62	0.00000	
Total General Fund Regular Levies (5 thru 24)				25	10,249	9,914			
384.1	3.00375		Ag Land	26	131	131	63	3.00375	
Total General Fund Tax Levies (25 + 26)				27	10,380	10,045		Do Not Add	
Special Revenue Levies									
384.8	0.27000		Emergency (if general fund at levy limit)	28		0	64	0.00000	
384.6	Amt Nec		Police & Fire Retirement	29		0		0.00000	
	Amt Nec		FICA & IPERS (if general fund at levy limit)	30		0		0.00000	
	Amt Nec		Other Employee Benefits	31		0		0.00000	
Total Employee Benefit Levies (29,30,31)				32	0	0	65	0.00000	
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	0.00000	
	SSMID 2 (A)		(B)	35		0	67	0.00000	
	SSMID 3 (A)		(B)	36		0	68	0.00000	
	SSMID 4 (A)		(B)	35a		0	69	0.00000	
	SSMID 5 (A)		(B)	36a		0	565	0.00000	
	SSMID 6 (A)		(B)	37		0	566	0.00000	
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	40	76.10(6)	0	70	0.00000	
384.7	0.67500		Capital Projects (Capital Improv. Reserve)	41		0	71	0.00000	
Total Property Taxes (27+39+40+41)				42	10,380	10,045	72	7.50540	

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.
- 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

GARBER

		Fund Balance Worksheet for City of GARBER								
		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 2009										
Beginning Fund Balance July 1, 2006 (pg 5, line 134) *	1	30,420	18,026		2,447			50,893		50,893
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	107,718	18,816		8,517			135,051		135,051
Actual Expenditures Except End Bal (pg 12, line 259) *	3	39,465	4,519		8,544			52,528		52,528
Ending Fund Balance June 30, 2007 (pg 12, line 261) *	4	98,673	32,323	0	2,420	0	0	133,416	0	133,416
(2) Re-Estimated FY 2010		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
Beginning Fund Balance	5	98,673	32,323	0	2,420	0	0	133,416	0	133,416
Re-Est Revenues	6	89,295	6,400	0	0	0	0	95,695	0	95,695
Re-Est Expenditures	7	81,530	16,750	0	5,035	0	0	103,315	0	103,315
Continuing Appropriation	8					0		0	0	0
Ending Fund Balance	9	106,438	21,973	0	-2,615	0	0	125,796	0	125,796
(3) Budget FY 2011		General	Spec Rev	TIF Special R	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
Beginning Fund Balance	10	106,438	21,973	0	-2,615	0	0	125,796	0	125,796
Revenues	11	23,630	6,400	0	5,035	0	0	35,065	0	35,065
Expenditures	12	20,295	7,100	0	5,035	0	0	32,430	0	32,430
Continuing Appropriation	13					0		0	0	0
Ending Fund Balance	14	109,773	21,273	0	-2,615	0	0	128,431	0	128,431

* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2009

** The remaining two sections are filled in by the software once ALL worksheets are completed.

CITY OF _____ GARBER

The Total Outstanding TIF Indebtedness is not used to determine the constitutional debt limit. Indebtedness as defined in Iowa Code Section 384.16, subsection 1, includes any TIF-financed agreement including all remaining payments for any annual appropriation agreements. Include the TOTAL amount for all remaining years of the agreement. Use best estimates for any agreement where the actual amount for future years is not known.

Include the total amount of outstanding loans, advances, indebtedness, or bonds outstanding, including interest, at the close of the most recently ended fiscal year through the remaining term of the indebtedness, which will be paid from TIF revenues.

TOTAL OUTSTANDING TIF INDEBTEDNESS INCLUDING INTEREST OWED	ACTUAL 2009
OUTSTANDING PRINCIPAL as of June 30th on All Bonds Paid with TIF Revenues including interest to term	
TIF Non-Bond Loans & Debt - Owed to Other Entities	
Self-Financed or Internal Loan TIF Debt	
Tax Rebatelements & Other Agreements Paid with TIF Revenues	
TOTAL OUTSTANDING TIF INDEBTEDNESS	0

TIF Revenues are those moneys paid into the Special Fund created in section 403.19.
 DO NOT include bond payments made with a Debt Service levy on property
 Include ONLY debt that is to be repaid from future Tax Increment Financing revenues.
 All debt and interest should only be listed once.
 Include principal and interest to term in all amounts.

REBATES OR PAYMENTS TO ENTITIES FROM TAXES FUNDED BY TIF		BUDGET 2011	RE-ESTIMATED 2010	ACTUAL 2009
ENTITY NAME Rebates do not include lending institutions such as Banker Trust, etc. those are Debt Service payments				
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2011

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 2011 (J)	RE-ESTIMATED 2010 (K)	ACTUAL 2009 (L)
PUBLIC SAFETY											
Police Department/Crime Prevention	1								0	0	0
Jail	2								0	0	0
Emergency Management	3	160							160	160	160
Flood Control	4								0	60,000	16,267
Fire Department	5	4,540							4,540	4,500	4,500
Ambulance	6								0	0	0
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8	190							190	180	166
Animal Control	9								0	0	0
Other Public Safety	10								0	25	0
TOTAL (lines 1 - 10)	11	4,890	0	0			0		4,890	64,865	21,093
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	1,000	2,000						3,000	16,350	1,927
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		3,000						3,000	2,600	2,359
Traffic Control and Safety	15								0	0	0
Snow Removal	16		100						100	100	233
Highway Engineering	17								0	0	0
Street Cleaning	18								0	0	0
Airport	19								0	0	0
Garbage	20	6,200							6,200	6,350	6,299
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	7,200	5,100	0			0		12,300	25,400	10,818
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	100							100	100	167
TOTAL (lines 23 - 29)	30	100	0	0			0		100	100	167
CULTURE & RECREATION											
Library Services	31	85							85	85	85
Museum, Band and Theater	32								0	0	0
Parks	33	2,000							2,000	2,000	1,099
Recreation	34								0	0	0
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36								0	0	0
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	2,085	0	0			0		2,085	2,085	1,184

EXPENDITURES SCHEDULE PAGE 2
Fiscal Year Ending 2011

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2011 (J)	RE-ESTIMATED 2010 (K)	ACTUAL 2009 (L)
COMMUNITY & ECONOMIC DEVELOPMENT											
Community Beautification	39		2,000						2,000	300	1,563
Economic Development	40								0	0	0
Housing and Urban Renewal	41								0	0	0
Planning & Zoning	42								0	0	0
Other Com & Econ Development	43								0	0	0
REBATES & PYMTS from TIF DEBT page	44			0					0	0	0
TOTAL (lines 39 - 44)	45	0	2,000	0			0		2,000	300	1,563
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46	1,400							1,400	800	834
Clerk, Treasurer, & Finance Adm.	47	1,200							1,200	900	684
Elections	48								0	400	0
Legal Services & City Attorney	49	500							500	200	1,835
City Hall & General Buildings	50	1,000							1,000	300	2,099
Tort Liability	51	720							720	730	713
Other General Government	52	1,200							1,200	2,200	2,994
TOTAL (lines 46 - 52)	53	6,020	0	0			0		6,020	5,530	9,159
DEBT SERVICE											
Gov Capital Projects	54				5,035				5,035	5,035	8,544
TIF Capital Projects	55								0	0	0
TIF Capital Projects	56								0	0	0
TOTAL CAPITAL PROJECTS	57	0	0	0		0	0		0	0	0
TOTAL Government Activities Expenditures <i>(lines 11+22+30+38+45+53+54+57)</i>	58	20,295	7,100	0	5,035	0	0		32,430	103,315	52,528
BUSINESS TYPE ACTIVITIES											
Proprietary: Enterprise & Budgeted ISF											
Water Utility	59								0	0	0
Sewer Utility	60								0	0	0
Electric Utility	61								0	0	0
Gas Utility	62								0	0	0
Airport	63								0	0	0
Landfill/Garbage	64								0	0	0
Transit	65								0	0	0
Cable TV, Internet & Telephone	66								0	0	0
Housing Authority	67								0	0	0
Storm Water Utility	68								0	0	0
Other Business Type (city hosp., ISF, parking, etc.)	69								0	0	0
Enterprise DEBT SERVICE	70								0	0	0
Enterprise CAPITAL PROJECTS	71								0	0	0
Enterprise TIF CAPITAL PROJECTS	72								0	0	0
TOTAL Business Type Expenditures (lines 59 - 73)	73								0	0	0
TOTAL ALL EXPENDITURES (lines 58+74)	74	20,295	7,100	0	5,035	0	0		32,430	103,315	52,528
Regular Transfers Out	75								0	0	0
Internal TIF Loan / Repayment Transfers Out	76								0	0	0
Total ALL Transfers Out	77	0	0	0	0	0	0		0	0	0
Total Expenditures & Fund Transfers Out (lines 75+78)	78	20,295	7,100	0	5,035	0	0		32,430	103,315	52,528
Continuing Appropriation	79								0	0	
Ending Fund Balance June 30	80	109,773	21,273	0	-2,615	0	0		128,431	125,796	133,416

* 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 2011

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2011 (J)	RE-ESTIMATED 2010 (K)	ACTUAL 2009 (L)
REVENUES & OTHER FINANCING SOURCES											
Taxes Levied on Property	1	10,045	0		0	0			10,045	10,042	10,555
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	10,045	0		0	0			10,045	10,042	10,555
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	335	0		0	0			335	389	0
Utility franchise tax	7								0	0	0
Parimutuel wager tax	8								0	0	0
Gaming wager tax	9								0	0	0
Mobile Home Taxes	10								0	0	0
Hotel/Motel Taxes	11								0	0	0
Other Local Option Taxes *	12	6,000							6,000	6,009	6,429
Subtotal - Other City Taxes (lines 6 thru 12)	13	6,335	0		0	0			6,335	6,398	6,429
Licenses & Permits	14	450							450	475	0
Use of Money & Property	15	400	400						800	800	1,124
Intergovernmental:											
Federal Grants & Reimbursements	16								0	60,000	0
Road Use Taxes	17		6,000						6,000	6,000	5,931
Other State Grants & Reimbursements	18								0	0	78,837
Local Grants & Reimbursements	19								0	0	0
Subtotal - Intergovernmental (lines 16 thru 19)	20	0	6,000	0	0	0		0	6,000	66,000	84,768
Charges for Fees & Service:											
Water Utility	21								0	0	0
Sewer Utility	22								0	0	0
Electric Utility	23								0	0	0
Gas Utility	24								0	0	0
Parking	25								0	0	0
Airport	26								0	0	0
Landfill/Garbage	27	6,200							6,200	6,500	7,138
Hospital	28								0	0	0
Transit	29								0	0	0
Cable TV, Internet & Telephone	30								0	0	0
Housing Authority	31								0	0	0
Storm Water Utility	32								0	0	0
Other Fees & Charges for Service	33								0	0	12,640
Subtotal - Charges for Service (lines 21 thru 33)	34	6,200	0		0	0	0	0	6,200	6,500	19,778
Special Assessments	35								0	0	0
Miscellaneous	36	200							200	445	3,880
Other Financing Sources:											
Regular Operating Transfers In	37								0	0	0
Internal TIF Loan Transfers In	38								0	0	0
Subtotal ALL Operating Transfers In	39	0	0	0	0	0	0	0	0	0	0
Proceeds of Debt (Excluding TIF Internal Borrowing)	40				5,035				5,035	5,035	8,517
Proceeds of Capital Asset Sales	41								0	0	0
Subtotal-Other Financing Sources (lines 38 thru 40)	42	0	0	0	5,035	0	0	0	5,035	5,035	8,517
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43	23,630	6,400	0	5,035	0	0	0	35,065	95,695	135,051
Beginning Fund Balance July 1	44	106,438	21,973	0	-2,615	0	0	0	125,796	133,416	50,893
TOTAL REVENUES & BEGIN BALANCE (lines 42-43)	45	130,068	28,373	0	2,420	0	0	0	160,861	229,111	185,944

CITY OF GARBER
ADOPTED BUDGET SUMMARY
YEAR ENDED JUNE 30, 2011

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2011 (J)	RE-ESTIMATED 2010 (K)	ACTUAL 2009 (L)
Revenues & Other Financing Sources											
	1	10,045	0		0	0			10,045	10,042	10,555
	2	0	0		0	0			0	0	0
	3	10,045	0		0	0			10,045	10,042	10,555
	4	0	0		0	0			0	0	0
	5			0					0	0	0
	6	6,335	0		0	0			6,335	6,398	6,429
	7	450	0					0	450	475	0
	8	400	400	0	0	0	0	0	800	800	1,124
	9	0	6,000	0	0	0		0	6,000	66,000	84,768
	10	6,200	0		0	0	0	0	6,200	6,500	19,778
	11	0	0		0	0		0	0	0	0
	12	200	0		0	0	0	0	200	445	3,880
	13	23,630	6,400	0	0	0	0	0	30,030	90,660	126,534
Other Financing Sources:											
	14	0	0	0	0	0		0	0	0	0
	15	0	0	0	5,035	0		0	5,035	5,035	8,517
	16	0	0	0	0	0		0	0	0	0
	17	23,630	6,400	0	5,035	0	0	0	35,065	95,695	135,051
Expenditures & Other Financing Uses											
	18	4,890	0	0			0		4,890	64,865	21,093
	19	7,200	5,100	0			0		12,300	25,400	10,818
	20	100	0	0			0		100	100	167
	21	2,085	0	0			0		2,085	2,085	1,184
	22	0	2,000	0			0		2,000	300	1,563
	23	6,020	0	0			0		6,020	5,530	9,159
	24	0	0	0	5,035		0		5,035	5,035	8,544
	25	0	0	0		0	0		0	0	0
	26	20,295	7,100	0	5,035	0	0		32,430	103,315	52,528
	27							0	0	0	0
	28	20,295	7,100	0	5,035	0	0	0	32,430	103,315	52,528
	29	0	0	0	0	0		0	0	0	0
	30	20,295	7,100	0	5,035	0	0	0	32,430	103,315	52,528
	31										
	32	3,335	-700	0	0	0	0	0	2,635	-7,620	82,523
	33							0	0	0	
	34	106,438	21,973	0	-2,615	0	0	0	125,796	133,416	50,893
	35	109,773	21,273	0	-2,615	0	0	0	128,431	125,796	133,416

NOTICE OF PUBLIC HEARING BUDGET ESTIMATE

FISCAL YEAR BEGINNING JULY 1, 2010 - ENDING JUNE 30, 2011

DATE POSTED

03/01/10

City of **GARBER** , Iowa

The City Council will conduct a public hearing on the proposed Budget at **GARBER FIRE STATION**

on 03/14/10 at 7:00 p.m.
(Date) xx/xx/xx (hour)

The Budget Estimate Summary of proposed receipts and expenditures is shown below.
Copies of the the detailed proposed Budget may be obtained or viewed at the offices of the Mayor,
City Clerk, and at the Library.

The estimated Total tax levy rate per \$1000 valuation on regular property \$ **7.50540**

The estimated tax levy rate per \$1000 valuation on Agricultural land is \$ **3.00375**

At the public hearing, any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget.

562-255-1002
phone number

MELISSA HAMPTON
City Clerk/Finance Officer's NAME

		Budget FY 2011	Re-estimated FY 2010	Actual FY 2009
		(a)	(b)	(c)
Revenues & Other Financing Sources				
Taxes Levied on Property	1	10,045	10,042	10,555
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	3	10,045	10,042	10,555
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	0	0	0
Other City Taxes	6	6,335	6,398	6,429
Licenses & Permits	7	450	475	0
Use of Money and Property	8	800	800	1,124
Intergovernmental	9	6,000	66,000	84,768
Charges for Fees & Service	10	6,200	6,500	19,778
Special Assessments	11	0	0	0
Miscellaneous	12	200	445	3,880
Other Financing Sources	13	5,035	5,035	8,517
Total Revenues and Other Sources	14	35,065	95,695	135,051
Expenditures & Other Financing Uses				
Public Safety	15	4,890	64,865	21,093
Public Works	16	12,300	25,400	10,818
Health and Social Services	17	100	100	167
Culture and Recreation	18	2,085	2,085	1,184
Community and Economic Development	19	2,000	300	1,563
General Government	20	6,020	5,530	9,159
Debt Service	21	5,035	5,035	8,544
Capital Projects	22	0	0	0
Total Government Activities Expenditures	23	32,430	103,315	52,528
Business Type / Enterprises	24	0	0	0
Total ALL Expenditures	25	32,430	103,315	52,528
Transfers Out	26	0	0	0
Total ALL Expenditures/Transfers Out	27	32,430	103,315	52,528
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	28	2,635	-7,620	82,523
Continuing Appropriation	29	0	0	0
Beginning Fund Balance July 1	30	125,796	133,416	50,893
Ending Fund Balance June 30	31	128,431	125,796	133,416