

# 06-035

## Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2011 - ENDING JUNE 30, 2012

The City of: Garrison County Name: BENTON Date Budget Adopted: 03-07-2011  
(Date) xxxxxxx

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.

319-477-8353  
Telephone Number

Signature

County Auditor Date Stamp

### January 1, 2010 Property Valuations

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular 2a	3,705,992	3,520,803	371
DEBT SERVICE 3a	3,705,992	3,520,803	
Ag Land 4a	140,377		

### 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 30,019	28,519	43 8.10000
<b>(384) Non-Voted Other Permissible Levies</b>					
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
<b>(384) Voted Other Permissible Levies</b>					
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
<b>Total General Fund Regular Levies (5 thru 24)</b>			25 30,019	28,519	
384.1	3.00375	Ag Land	26 422	422	63 3.00375
<b>Total General Fund Tax Levies (25 + 26)</b>			27 30,441	28,941	Do Not Add
<b>Special Revenue Levies</b>					
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 3,126	2,970	0.84350
<b>Total Employee Benefit Levies (29,30,31)</b>			32 3,126	2,970	65 0.84350
<b>Sub Total Special Revenue Levies (28+32)</b>			33 3,126	2,970	
<b>Valuation</b>					
386	As Req	With Gas & Elec	Without Gas & Elec		
	SSMID 1 (A)	(B)		0	66 0.00000
	SSMID 2 (A)	(B)		0	67 0.00000
	SSMID 3 (A)	(B)		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
<b>Total SSMID (34 thru 37)</b>			38 0	0	Do Not Add
<b>Total Special Revenue Levies (33+38)</b>			39 3,126	2,970	
384.4	Amt Nec	Debt Service Levy 76.10(6)	40 0	0	70 0.00000
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41	0	71 0.00000
<b>Total Property Taxes (27+39+40+41)</b>			42 33,567	31,911	72 8.94350

### 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

**Garrison**

		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)
<b>(1)</b>										
<b>*Annual Report FY 2010</b>										
Beginning Fund Balance July 1, 2006 (pg 5, line 134) *	1	25,575	82,358					107,933	83,519	191,452
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	35,482	62,207					97,689	89,126	186,815
Actual Expenditures Except End Bal (pg 12, line 259) *	3	41,639	37,205					78,844	101,164	180,008
Ending Fund Balance June 30, 2007 (pg 12, line 261) *	4	19,418	107,360	0	0	0	0	126,778	71,481	198,259
<b>(2)</b>		<b>General</b>	<b>Spec Rev</b>	<b>TIF Special Rev</b>	<b>Debt Serv</b>	<b>Capt Proj</b>	<b>Permanent</b>	<b>Tot Govt</b>	<b>Proprietary</b>	<b>Grand Total</b>
<b>** Re-Estimated FY 2011</b>										
Beginning Fund Balance	5	19,418	107,360	0	0	0	0	126,778	71,481	198,259
Re-Est Revenues	6	52,892	61,100	0	0	0	0	113,992	111,100	225,092
Re-Est Expenditures	7	34,092	78,000	0	0	0	0	112,092	89,000	201,092
Continuing Appropriation	8					0		0	0	0
Ending Fund Balance	9	38,218	90,460	0	0	0	0	128,678	93,581	222,259
<b>(3)</b>		<b>General</b>	<b>Spec Rev</b>	<b>TIF Special Rev</b>	<b>Debt Serv</b>	<b>Capt Proj</b>	<b>Permanent</b>	<b>Tot Govt</b>	<b>Proprietary</b>	<b>Grand Total</b>
<b>** Budget FY 2012</b>										
Beginning Fund Balance	10	38,218	90,460	0	0	0	0	128,678	93,581	222,259
Revenues	11	43,641	62,000	0	0	0	0	105,641	102,000	207,641
Expenditures	12	34,767	58,874	0	0	0	0	93,641	90,000	183,641
Continuing Appropriation	13					0		0	0	0
Ending Fund Balance	14	47,092	93,586	0	0	0	0	140,678	105,581	246,259

\* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2010

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



EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2012

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 2012 (J)	RE-ESTIMATED 2011 (K)	ACTUAL 2010 (L)
<b>PUBLIC SAFETY</b>											
Police Department/Crime Prevention	1	3,276							3,276	3,120	3,120
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	4,576							4,576	4,576	4,576
Ambulance	6								0	0	0
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8	1,000							1,000	1,000	1,000
Animal Control	9								0	0	0
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	8,852	0	0			0		8,852	8,696	8,696
<b>PUBLIC WORKS</b>											
Roads, Bridges, & Sidewalks	12	6,000	30,874						36,874	33,548	40,474
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	3,000	3,000						6,000	8,000	4,288
Traffic Control and Safety	15								0	0	0
Snow Removal	16	1,000	1,000						2,000	3,000	1,175
Highway Engineering	17								0	0	0
Street Cleaning	18								0	0	0
Airport	19								0	0	0
Garbage	20								0	0	0
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	10,000	34,874	0			0		44,874	44,548	45,937
<b>HEALTH &amp; SOCIAL SERVICES</b>											
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	0
<b>CULTURE &amp; RECREATION</b>											
Library Services	31	3,300							3,300	3,300	3,300
Museum, Band and Theater	32								0	0	0
Parks	33	1,000							1,000	1,000	1,394
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	4,300	0	0			0		4,300	4,300	4,694

EXPENDITURES SCHEDULE PAGE 2  
Fiscal Year Ending 2012

Fiscal Years

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2012	RE-ESTIMATED 2011	ACTUAL 2010
		(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
<b>COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>											
Community Beautification	39								0	0	0
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	0	0			0		0	0	0
<b>GENERAL GOVERNMENT</b>											
Mayor, Council, & City Manager	46	2,500							2,500	2,500	2,273
Clerk, Treasurer, & Finance Adm.	47	3,915							3,915	4,000	9,051
Elections	48								0	0	816
Legal Services & City Attorney	49	200							200	500	111
City Hall & General Buildings	50	4,000							4,000	2,548	7,266
Tort Liability	51	1,000							1,000	1,000	0
Other General Government	52								0	0	0
TOTAL (lines 46 - 52)	53	11,615	0	0			0		11,615	10,548	19,517
<b>DEBT SERVICE</b>											
Gov Capital Projects	54								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 (lines 11+22+30+38+45+53+54+57)	58	34,767	34,874	0	0	0	0		69,641	68,092	78,844
<b>BUSINESS TYPE ACTIVITIES</b>											
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>											
Water Utility	59							42,000	42,000	44,000	52,984
Sewer Utility	60							24,000	24,000	21,000	23,792
Electric Utility	61								0	0	0
Gas Utility	62								0	0	0
Airport	63								0	0	0
Landfill/Garbage	64							24,000	24,000	24,000	24,388
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							90,000	90,000	89,000	101,164
TOTAL ALL EXPENDITURES (lines 58+74)	74	34,767	34,874	0	0	0	0	90,000	159,641	157,092	180,008
Regular Transfers Out	75		24,000						24,000	44,000	0
Internal TIF Loan / Repayment Transfers Out	76								0	0	0
Total ALL Transfers Out	77	0	24,000	0	0	0	0	0	24,000	44,000	0
Total Expenditures & Fund Transfers Out (lines 75+78)	78	34,767	58,874	0	0	0	0	90,000	183,641	201,092	180,008
Continuing Appropriation	79							0	0	0	0
Ending Fund Balance June 30	80	47,092	93,586	0	0	0	0	105,581	246,259	222,259	198,259

\* 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 2012

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2012 (J)	RE-ESTIMATED 2011 (K)	ACTUAL 2010 (L)
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>											
Taxes Levied on Property	1	28,941	2,970		0	0			31,911	31,076	34,559
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	28,941	2,970		0	0			31,911	31,076	34,559
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	1,500	156		0	0			1,656	1,616	1,017
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		24,000						24,000	24,000	24,097
Subtotal - Other City Taxes (lines 6 thru 12)	13	1,500	24,156		0	0			25,656	25,616	25,114
Licenses & Permits	14	400							400	400	405
Use of Money & Property	15	300							300	500	223
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		34,874						34,874	34,000	32,019
Other State Grants & Reimbursements	18								0	0	1,582
Local Grants & Reimbursements	19								0	0	0
Subtotal - Intergovernmental (lines 16 thru 19)	20	0	34,874	0	0	0		0	34,874	34,000	33,601
Charges for Fees & Service:											
Water Utility	21							42,000	42,000	44,000	41,922
Sewer Utility	22							24,000	24,000	21,000	20,530
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							24,000	24,000	24,000	26,674
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	0
Subtotal - Charges for Service (lines 21 thru 33)	34	0	0		0	0	0	90,000	90,000	89,000	89,126
Special Assessments	35								0	0	0
Miscellaneous	36	500							500	500	3,787
Other Financing Sources:											
Regular Operating Transfers In	37	12,000						12,000	24,000	44,000	0
Internal TIF Loan Transfers In	38								0	0	0
Subtotal ALL Operating Transfers In	39	12,000	0	0	0	0	0	12,000	24,000	44,000	0
Proceeds of Debt (Excluding TIF Internal Borrowing)	40								0	0	0
Proceeds of Capital Asset Sales	41								0	0	0
Subtotal-Other Financing Sources (lines 38 thru 40)	42	12,000	0	0	0	0	0	12,000	24,000	44,000	0
<b>Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, &amp; 41)</b>	43	43,641	62,000	0	0	0	0	102,000	207,641	225,092	186,815
Beginning Fund Balance July 1	44	38,218	90,460	0	0	0	0	93,581	222,259	198,259	191,452
<b>TOTAL REVENUES &amp; BEGIN BALANCE (lines 42-43)</b>	45	81,859	152,460	0	0	0	0	195,581	429,900	423,351	378,267

CITY OF

Garrison

ADOPTED BUDGET SUMMARY

YEAR ENDED JUNE 30, 2012

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2012 (J)	RE-ESTIMATED 2011 (K)	ACTUAL 2010 (L)
<b>Revenues &amp; Other Financing Sources</b>											
Taxes Levied on Property	1	28,941	2,970		0	0			31,911	31,076	34,559
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	28,941	2,970		0	0			31,911	31,076	34,559
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	1,500	24,156		0	0			25,656	25,616	25,114
Licenses & Permits	7	400	0					0	400	400	405
Use of Money and Property	8	300	0	0	0	0	0	0	300	500	223
Intergovernmental	9	0	34,874	0	0	0		0	34,874	34,000	33,601
Charges for Fees & Service	10	0	0		0	0	0	90,000	90,000	89,000	89,126
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	500	0		0	0	0	0	500	500	3,787
Sub-Total Revenues	13	31,641	62,000	0	0	0	0	90,000	183,641	181,092	186,815
<b>Other Financing Sources:</b>											
Total Transfers In	14	12,000	0	0	0	0	0	12,000	24,000	44,000	0
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	43,641	62,000	0	0	0	0	102,000	207,641	225,092	186,815
<b>Expenditures &amp; Other Financing Uses</b>											
Public Safety	18	8,852	0	0			0		8,852	8,696	8,696
Public Works	19	10,000	34,874	0			0		44,874	44,548	45,937
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	4,300	0	0			0		4,300	4,300	4,694
Community and Economic Development	22	0	0	0			0		0	0	0
General Government	23	11,615	0	0			0		11,615	10,548	19,517
Debt Service	24	0	0	0	0		0		0	0	0
Capital Projects	25	0	0	0		0	0		0	0	0
Total Government Activities Expenditures	26	34,767	34,874	0	0	0	0		69,641	68,092	78,844
Business Type Proprietary: Enterprise & ISF	27							90,000	90,000	89,000	101,164
Total Gov & Bus Type Expenditures	28	34,767	34,874	0	0	0	0	90,000	159,641	157,092	180,008
Total Transfers Out	29	0	24,000	0	0	0	0	0	24,000	44,000	0
Total ALL Expenditures/Fund Transfers Out	30	34,767	58,874	0	0	0	0	90,000	183,641	201,092	180,008
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31	8,874	3,126	0	0	0	0	12,000	24,000	24,000	6,807
Continuing Appropriation	33					0		0	0	0	
Beginning Fund Balance July 1	34	38,218	90,460	0	0	0	0	93,581	222,259	198,259	191,452
Ending Fund Balance June 30	35	47,092	93,586	0	0	0	0	105,581	246,259	222,259	198,259

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

Fiscal Year  
2012

City Name: Garrison

Project Name (A)	Amount of Issue (B)	Date certified To County Auditor (C)	Principal Due FY 2012 (D)	Interest Due FY 2012 +(E)	Bond Reg & Other Fees Due FY 2012 +(F)	Total Obligation Due FY 2012 =(G)	Amount Paid by Other Sources or Debt Service Fund Balance -(H)	Amount Paid by Current Year Utility Replacement and Debt Service Taxes =(I)
(1)						0		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			0	0	0	0	0	0



