

# 66-623

## Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2013 - ENDING JUNE 30, 2014

The City of: Carpenter County Name: MITCHELL Date Budget Adopted: 03/04/13  
(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.

(641) 736-2816

Telephone Number

Signature

County Auditor Date Stamp

### January 1, 2012 Property Valuations

Last Official Census

Regular	2a	With Gas & Electric	2b	1,767,114	Without Gas & Electric	1,743,042
<b>Debt Service Value</b>	3a		3b			
Ag Land	4a		4b	272,039		

109
-----

### 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 14,314	14,119	43 8.10000
<b>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(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>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 14,314	14,119	
384.1	3.00375	Ag Land	26 817	817	63 3.00375
<b>Total General Fund Tax Levies (25 + 26)</b>			27 15,131	14,936	<b>Do Not Add</b>
<b>Special Revenue Levies</b>					
384.8	0.27000	Emergency (if general fund at levy limit)	28 0	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)	30 371	366	0.20995
Rules	Amt Nec	Other Employee Benefits	31	0	0.00000
<b>Total Employee Benefit Levies (29,30,31)</b>			32 371	366	65 0.20995
<b>Sub Total Special Revenue Levies (28+32)</b>			33 371	366	
<b>Valuation</b>					
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)	37	0	69 0.00000
	SSMID 5 (A)	(B)	555	0	565 0.00000
	SSMID 6 (A)	(B)	556	0	566 0.00000
	SSMID 7 (A)	(B)	1177	0	### 0.00000
<b>Total SSMID</b>			38 0	0	<b>Do Not Add</b>
<b>Total Special Revenue Levies</b>			39 371	366	
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 15,502	15,302	72 8.30995

### 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 **Carpenter**

		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 2012</b>										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	68,363	67,819					136,182	2,496	138,678
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	48,400	11,175					59,575	3,839	63,414
Actual Expenditures Except End Bal (pg 12, line 259) *	3	55,760	251					56,011	29,520	85,531
Ending Fund Balance June 30 (pg 12, line 270) *	4	61,003	78,743	0	0	0	0	139,746	-23,185	116,561
<b>(2)</b> <b>** Re-Estimated FY 2013</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>
Beginning Fund Balance	5	61,003	78,743	0	0	0	0	139,746	-23,185	116,561
Re-Est Revenues	6	40,260	10,639	0	0	0	0	50,899	0	50,899
Re-Est Expenditures	7	38,543	404	0	0	0	0	38,947	1,000	39,947
Ending Fund Balance	8	62,720	88,978	0	0	0	0	151,698	-24,185	127,513
<b>(3)</b> <b>** Budget FY 2014</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>
Beginning Fund Balance	9	62,720	88,978	0	0	0	0	151,698	-24,185	127,513
Revenues	10	36,611	10,671	0	0	0	0	47,282	0	47,282
Expenditures	11	49,770	447	0	0	0	0	50,217	984	51,201
Ending Fund Balance	12	49,561	99,202	0	0	0	0	148,763	-25,169	123,594

\* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2012

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



EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2014

Fiscal Years

GOVERNMENT ACTIVITIES		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2014	RE-ESTIMATED 2013	ACTUAL 2012
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
<b>PUBLIC SAFETY</b>											
Police Department/Crime Prevention	1	900							900	763	763
Jail	2								0	0	0
Emergency Management	3	230							230	200	164
Flood Control	4								0	0	0
Fire Department	5	700							700	800	686
Ambulance	6								0	0	0
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8	100							100	200	0
Animal Control	9								0	0	0
Other Public Safety	10	100							100	100	32
TOTAL (lines 1 - 10)	11	2,030	0	0			0		2,030	2,063	1,645
<b>PUBLIC WORKS</b>											
Roads, Bridges, & Sidewalks	12	8,000							8,000	3,000	518
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	10,000							10,000	9,700	9,251
Traffic Control and Safety	15								0	0	0
Snow Removal	16	1,500							1,500	700	239
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	7,800							7,800	6,500	7,873
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	27,300	0	0			0		27,300	19,900	17,881
<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	350							350	330	327
Museum, Band and Theater	32								0	0	0
Parks	33	1,000							1,000	600	3,513
Recreation	34								0	0	0
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36	3,000							3,000	1,000	16,832
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	4,350	0	0			0		4,350	1,930	20,672

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2014

Fiscal Years

GOVERNMENT ACTIVITIES CONT.		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2014	RE-ESTIMATED 2013	ACTUAL 2012
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
<b>COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>											
Community Beautification	39	1,900							1,900	1,100	1,883
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
TOTAL (lines 39 - 44)	45	1,900	0	0			0		1,900	1,100	1,883
<b>GENERAL GOVERNMENT</b>											
Mayor, Council, & City Manager	46	1,200							1,200	1,100	1,068
Clerk, Treasurer, & Finance Adm.	47	3,000	447						3,447	3,404	2,159
Elections	48	290							290	0	281
Legal Services & City Attorney	49	100							100	50	20
City Hall & General Buildings	50	3,000							3,000	3,000	4,401
Tort Liability	51	5,300							5,300	5,400	5,298
Other General Government	52	1,300							1,300	1,000	703
TOTAL (lines 46 - 52)	53	14,190	447	0			0		14,637	13,954	13,930
<b>DEBT SERVICE</b>											
Gov Capital Projects	55								0	0	0
TIF Capital Projects	56								0	0	0
<b>TOTAL CAPITAL PROJECTS</b>	57	0	0	0			0		0	0	0
<b>TOTAL Government Activities Expenditures</b> <i>(lines 11+22+30+38+45+53+54+57)</i>	58	49,770	447	0	0	0	0		50,217	38,947	56,011
<b>BUSINESS TYPE ACTIVITIES</b>											
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>											
Water Utility	59								0	0	0
Sewer Utility	60							984	984	1,000	29,520
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
<b>TOTAL Business Type Expenditures (lines 59 - 73)</b>	73							984	984	1,000	29,520
<b>TOTAL ALL EXPENDITURES (lines 58+74)</b>	74	49,770	447	0	0	0	0	984	51,201	39,947	85,531
Regular Transfers Out	75								0	0	0
Internal TIF Loan / Repayment Transfers Out	76								0	0	0
<b>Total ALL Transfers Out</b>	77	0	0	0	0	0	0	0	0	0	0
<b>Total Expenditures &amp; Fund Transfers Out (lines 75+78)</b>	78	49,770	447	0	0	0	0	984	51,201	39,947	85,531
<b>Ending Fund Balance June 30</b>	79	49,561	99,202	0	0	0	0	-25,169	123,594	127,513	116,561

The last two columns will fill in once the Re-Est forms are completed

REVENUES DETAIL  
Fiscal Year Ending 2014

Fiscal Years

(A)	(B)	(C) GENERAL	(D) SPECIAL REVENUES	(E) TIF SPECIAL REVENUES	(F) DEBT SERVICE	(G) CAPITAL PROJECTS	(H) PERMANENT	(I) PROPRIETARY	(J) BUDGET 2014	(K) RE-ESTIMATED 2013	(L) ACTUAL 2012
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>											
Taxes Levied on Property	1	14,936	366		0	0			15,302	14,319	14,517
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	14,936	366		0	0			15,302	14,319	14,517
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	195	5		0	0			200	0	0
Utility franchise tax (Iowa Code Chapter 364.2)	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	8,700							8,700	8,900	8,509
Subtotal - Other City Taxes (lines 6 thru 12)	13	8,895	5		0	0			8,900	8,900	8,509
Licenses & Permits	14	780							780	780	780
Use of Money & Property	15	9,000							9,000	9,000	9,032
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		6,500						6,500	6,500	6,438
Other State Grants & Reimbursements	18								0	0	0
Local Grants & Reimbursements	19		3,800						3,800	3,900	3,717
Subtotal - Intergovernmental (lines 16 thru 19)	20	0	10,300	0	0	0		0	10,300	10,400	10,155
Charges for Fees & Service:											
Water Utility	21								0	0	0
Sewer Utility	22								0	0	1,853
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								0	0	0
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	0	0	0	1,853
Special Assessments	35								0	0	0
Miscellaneous	36	3,000							3,000	7,500	18,568
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								0	0	0
Proceeds of Capital Asset Sales	41								0	0	0
Subtotal-Other Financing Sources (lines 38 thru 40)	42	0	0	0	0	0	0	0	0	0	0
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 42)	43	36,611	10,671	0	0	0	0	0	47,282	50,899	63,414
Beginning Fund Balance July 1	44	62,720	88,978	0	0	0	0	-24,185	127,513	116,561	138,678
<b>TOTAL REVENUES &amp; BEGIN BALANCE (lines 42+43)</b>	<b>45</b>	<b>99,331</b>	<b>99,649</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-24,185</b>	<b>174,795</b>	<b>167,460</b>	<b>202,092</b>

**CITY OF Carpenter**  
**ADOPTED BUDGET SUMMARY**  
**YEAR ENDED JUNE 30, 2014**

**Fiscal Years**

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2014 (J)	RE-ESTIMATED 2013 (K)	ACTUAL 2012 (L)
<b>Revenues &amp; Other Financing Sources</b>											
Taxes Levied on Property	1	14,936	366		0	0			15,302	14,319	14,517
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	14,936	366		0	0			15,302	14,319	14,517
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	8,895	5		0	0			8,900	8,900	8,509
Licenses & Permits	7	780	0		0	0		0	780	780	780
Use of Money and Property	8	9,000	0	0	0	0	0	0	9,000	9,000	9,032
Intergovernmental	9	0	10,300	0	0	0		0	10,300	10,400	10,155
Charges for Fees & Service	10	0	0		0	0	0	0	0	0	1,853
Special Assessments	11	0	0		0	0			0	0	0
Miscellaneous	12	3,000	0		0	0	0	0	3,000	7,500	18,568
Sub-Total Revenues	13	36,611	10,671	0	0	0	0	0	47,282	50,899	63,414
<b>Other Financing Sources:</b>											
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	0
Proceeds of Capital Asset Sales	16	0	0	0	0	0	0	0	0	0	0
Total Revenues and Other Sources	17	36,611	10,671	0	0	0	0	0	47,282	50,899	63,414
<b>Expenditures &amp; Other Financing Uses</b>											
Public Safety	18	2,030	0	0			0		2,030	2,063	1,645
Public Works	19	27,300	0	0			0		27,300	19,900	17,881
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	4,350	0	0			0		4,350	1,930	20,672
Community and Economic Development	22	1,900	0	0			0		1,900	1,100	1,883
General Government	23	14,190	447	0			0		14,637	13,954	13,930
Debt Service	24	0	0	0	0		0		0	0	0
Capital Projects	25	0	0	0		0			0	0	0
Total Government Activities Expenditures	26	49,770	447	0	0	0	0		50,217	38,947	56,011
Business Type Proprietary: Enterprise & ISF	27							984	984	1,000	29,520
Total Gov & Bus Type Expenditures	28	49,770	447	0	0	0	0	984	51,201	39,947	85,531
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	49,770	447	0	0	0	0	984	51,201	39,947	85,531
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-13,159	10,224	0	0	0	0	-984	-3,919	10,952	-22,117
Beginning Fund Balance July 1	33	62,720	88,978	0	0	0	0	-24,185	127,513	116,561	138,678
Ending Fund Balance June 30	34	49,561	99,202	0	0	0	0	-25,169	123,594	127,513	116,561

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

City Name: Carpenter

Fiscal Year  
2014

	Project Name (A)	Amount of Issue (B)	Date Certified to County Auditor (C)	Principal Due FY 2014 (D)	Interest Due FY 2014 +(E)	Bond Reg/Other Fees Due FY 2014 +(F)	Total Obligation Due FY 2014 =(G)	Paid from Funds OTHER THAN Current Year Property Taxes -(H)	Amount Paid by Current Year Debt Service Levy #NAME?
-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



