

66-623

Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2014 - ENDING JUNE 30, 2015

The City of: Carpenter County Name: MITCHELL Date Budget Adopted: 3/3/2014
(Date) xxx/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, 2013 Property Valuations

Last Official Census

	Regular	2a	1,813,039	2b	1,787,449	109
	DEBT SERVICE	3a		3b		
	Ag Land	4a	284,666			
		4a				

TAXES LEVIED

Code Sec.	Dollar Limit	Purpose	(A) Request with		(B) Property Taxes		(C) Rate	
			Utility Replacement		Levied			
384.1	8.10000	Regular General levy	5	14,686	14,478	43	8.10000	
(384)		Non-Voted Other Permissible Levies						
12(8)	0.67500	Contract for use of Bridge	6		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(16)	0.06750	Levee Impr. fund in special charter city	13		0	51	0	
12(18)	Amt Nec	Liability, property & self insurance costs	14		0	52	0	
12(22)	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(17)	0.20500	Maintain Institution received by gift/devise	22		0	60	0	
12(19)	1.00000	City Emergency Medical District	463		0	466	0	
12(21)	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	14,686	14,478			
384.1	3.00375	Ag Land	26	855	855	63	3.00375	
Total General Fund Tax Levies (25 + 26)			27	15,541	15,333		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	
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30	375	370		0.20700	
Rules	Amt Nec	Other Employee Benefits	31		0		0	
Total Employee Benefit Levies (29,30,31)			32	375	370	65	0.20700	
Sub Total Special Revenue Levies (28+32)			33	375	370			
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	0	0		Do Not Add	
Total Special Revenue Levies			39	375	370			
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	15,916	15,703	72	8.30700	

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.

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)	
(1)											
*Annual Report FY 2013											
Beginning Fund Balance July 1 (pg 5, line 134) *	1	34,742	69,564					104,306	-689	103,617	
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	38,370	10,366					48,736	1,931	50,667	
Actual Expenditures Except End Bal (pg 12, line 259) *	3	32,644	431					33,075	2,915	35,990	
Ending Fund Balance June 30 (pg 12, line 261) *	4	40,468	79,499	0	0	0	0	119,967	-1,673	118,294	
(2)											
** Re-Estimated FY 2014											
Beginning Fund Balance	5	40,468	79,499	0	0	0	0	119,967	-1,673	118,294	
Re-Est Revenues	6	44,416	10,566	0	0	0	0	54,982	4,922	59,904	
Re-Est Expenditures	7	47,167	434	0	0	0	0	47,601	4,202	51,803	
Ending Fund Balance	8	37,717	89,631	0	0	0	0	127,348	-953	126,395	
(3)											
** Budget FY 2015											
Beginning Fund Balance	9	37,717	89,631	0	0	0	0	127,348	-953	126,395	
Revenues	10	38,221	10,575	0	0	0	0	48,796	0	48,796	
Expenditures	11	49,099	613	0	0	0	0	49,712	984	50,696	
Ending Fund Balance	12	26,839	99,593	0	0	0	0	126,432	-1,937	124,495	

* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2013

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

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2015

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 2015 (J)	RE-ESTIMATED 2014 (K)	ACTUAL 2013 (L)
PUBLIC SAFETY											
Police Department/Crime Prevention	1	763							763	763	763
Jail	2								0	0	0
Emergency Management	3	200							200	191	164
Flood Control	4								0	0	0
Fire Department	5	800							800	750	572
Ambulance	6								0	0	0
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	0	0
Animal Control	9								0	0	0
Other Public Safety	10	100							100	1,100	38
TOTAL (lines 1 - 10)	11	1,863	0	0			0		1,863	2,804	1,537
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	10,000							10,000	2,400	872
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	9,800							9,800	9,600	9,291
Traffic Control and Safety	15								0	0	0
Snow Removal	16	1,200							1,200	1,200	458
Highway Engineering	17								0	0	0
Street Cleaning	18	200							200	0	0
Airport <i>(if not Enterprise)</i>	19								0	0	0
Garbage <i>(if not Enterprise)</i>	20	6,700							6,700	6,380	6,280
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	27,900	0	0			0		27,900	19,580	16,901
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								0	0	0
TOTAL (lines 23 - 29)	30	0	0	0			0		0	0	0
CULTURE & RECREATION											
Library Services	31	436							436	436	436
Museum, Band and Theater	32								0	0	0
Parks	33	1,000							1,000	0	0
Recreation	34								0	0	0
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36	3,000							3,000	7,500	2,538
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	4,436	0	0			0		4,436	7,936	2,974

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2015

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 2015 (J)	RE-ESTIMATED 2014 (K)	ACTUAL 2013 (L)
COMMUNITY & ECONOMIC DEVELOPMENT												
Community Beautification	39		1,500							1,500	1,400	760
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		1,500	0	0			0		1,500	1,400	760
GENERAL GOVERNMENT												
Mayor, Council, & City Manager	46		1,200	179						1,379	1,200	934
Clerk, Treasurer, & Finance Adm.	47		3,000	434						3,434	3,434	3,063
Elections	48									0	447	0
Legal Services & City Attorney	49		100							100	0	0
City Hall & General Buildings	50		2,000							2,000	3,800	0
Tort Liability	51		5,700							5,700	5,700	5,687
Other General Government	52		1,400							1,400	1,300	1,219
TOTAL (lines 46 - 52)	53		13,400	613	0			0		14,013	15,881	10,903
DEBT SERVICE	54									0	0	0
Gov 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 (lines 11+22+30+38+45+53+54+57)	58		49,099	613	0	0	0	0		49,712	47,601	33,075
BUSINESS TYPE ACTIVITIES												
Proprietary: Enterprise & Budgeted ISF												
Water Utility	59									0	0	0
Sewer Utility	60								984	984	4,202	2,915
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								984	984	4,202	2,915
TOTAL ALL EXPENDITURES (lines 58+74)	74		49,099	613	0	0	0	0	984	50,696	51,803	35,990
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	0
Total Expenditures & Fund Transfers Out (lines 75+76)	78		49,099	613	0	0	0	0	984	50,696	51,803	35,990
Ending Fund Balance June 30	79		26,839	99,593	0	0	0	0	-1,937	124,495	126,395	118,294

* 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 2015

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 2015	(K) RE-ESTIMATED 2014	(L) ACTUAL 2013
REVENUES & OTHER FINANCING SOURCES											
	1	15,333	370		0	0			15,703	15,302	15,203
	2								0	0	0
	3	15,333	370		0	0			15,703	15,302	15,203
	4								0	0	0
	5								0	0	0
Other City Taxes:											
	6	208	5		0	0			213	0	0
	7								0	0	0
	8								0	0	0
	9								0	0	0
	10								0	0	0
	11								0	0	0
	12	8,600							8,600	8,600	8,550
	13	8,808	5		0	0			8,813	8,600	8,550
	14	780							780	780	780
	15	9,700							9,700	9,500	10,828
Intergovernmental:											
	16								0	0	0
	17		6,500						6,500	6,500	6,500
	18	0	0	0	0	0		0	0	0	0
	19		3,700						3,700	3,700	3,619
	20	0	10,200	0	0	0		0	10,200	10,200	10,119
Charges for Fees & Service:											
	21								0	0	0
	22								0	4,922	1,931
	23								0	0	0
	24								0	0	0
	25								0	0	0
	26								0	0	0
	27	3,100							3,100	3,100	3,156
	28								0	0	0
	29								0	0	0
	30								0	0	0
	31								0	0	0
	32								0	0	0
	33								0	0	0
	34	3,100	0		0	0	0	0	3,100	8,022	5,087
	35								0	0	0
	36	500							500	7,500	100
Other Financing Sources:											
	37								0	0	0
	38								0	0	0
	39	0	0	0	0	0	0	0	0	0	0
	40								0	0	0
	41								0	0	0
	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, & 41)											
	43	38,221	10,575	0	0	0	0	0	48,796	59,904	50,667
	44	37,717	89,631	0	0	0	0	-953	126,395	118,294	103,617
	45	75,938	100,206	0	0	0	0	-953	175,191	178,198	154,284

CITY OF
Carpenter
ADOPTED BUDGET SUMMARY
YEAR ENDED JUNE 30, 2015

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2015 (J)	RE-ESTIMATED 2014 (K)	ACTUAL 2013 (L)
Revenues & Other Financing Sources											
Taxes Levied on Property	1	15,333	370		0	0			15,703	15,302	15,203
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	15,333	370		0	0			15,703	15,302	15,203
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	8,808	5		0	0			8,813	8,600	8,550
Licenses & Permits	7	780	0					0	780	780	780
Use of Money and Property	8	9,700	0	0	0	0	0	0	9,700	9,500	10,828
Intergovernmental	9	0	10,200	0	0	0		0	10,200	10,200	10,119
Charges for Fees & Service	10	3,100	0		0	0	0	0	3,100	8,022	5,087
Special Assessments	11	0	0		0	0			0	0	0
Miscellaneous	12	500	0		0	0	0	0	500	7,500	100
Sub-Total Revenues	13	38,221	10,575	0	0	0	0	0	48,796	59,904	50,667
Other Financing Sources:											
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	38,221	10,575	0	0	0	0	0	48,796	59,904	50,667
Expenditures & Other Financing Uses											
Public Safety	18	1,863	0	0			0		1,863	2,804	1,537
Public Works	19	27,900	0	0			0		27,900	19,580	16,901
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	4,436	0	0			0		4,436	7,936	2,974
Community and Economic Development	22	1,500	0	0			0		1,500	1,400	760
General Government	23	13,400	613	0			0		14,013	15,881	10,903
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	49,099	613	0	0	0	0	0	49,712	47,601	33,075
Business Type Proprietary: Enterprise & ISF	27							984	984	4,202	2,915
Total Gov & Bus Type Expenditures	28	49,099	613	0	0	0	0	984	50,696	51,803	35,990
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	49,099	613	0	0	0	0	984	50,696	51,803	35,990
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-10,878	9,962	0	0	0	0	-984	-1,900	8,101	14,677
Beginning Fund Balance July 1	33	37,717	89,631	0	0	0	0	-953	126,395	118,294	103,617
Ending Fund Balance June 30	34	26,839	99,593	0	0	0	0	-1,937	124,495	126,395	118,294

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

City Name: Carpenter

Fiscal Year
2015

	Project Name (A)	Amount of Issue (B)	Date Certified to County Auditor (C)	Principal Due FY 2015 (D)	Interest Due FY 2015 +(E)	Bond Reg/Other Fees Due FY 2015 +(F)	Total Obligation Due FY 2015 =(G)	Paid from Funds OTHER THAN Current Year Property Taxes -(H)	Amount Paid by Current Year Debt Service Levy =(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

NOTICE OF PUBLIC HEARING BUDGET ESTIMATE

FISCAL YEAR BEGINNING JULY 1, 2014 - ENDING JUNE 30, 2015

DATE POSTED
2/20/2014

City of **Carpenter** , Iowa

The City Council will conduct a public hearing on the proposed Budget at the Carpenter Community Center
on 3/3/2014 at 6:00 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 \$ 8.30700
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.

(641) 736-2816
phone number

 Anna Gooder
City Clerk/Finance Officer's NAME

		Budget FY 2015	Re-estimated FY 2014	Actual FY 2013
		(a)	(b)	(c)
Revenues & Other Financing Sources				
Taxes Levied on Property	1	15,703	15,302	15,203
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	3	15,703	15,302	15,203
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	0	0	0
Other City Taxes	6	8,813	8,600	8,550
Licenses & Permits	7	780	780	780
Use of Money and Property	8	9,700	9,500	10,828
Intergovernmental	9	10,200	10,200	10,119
Charges for Fees & Service	10	3,100	8,022	5,087
Special Assessments	11	0	0	0
Miscellaneous	12	500	7,500	100
Other Financing Sources	13	0	0	0
Total Revenues and Other Sources	14	48,796	59,904	50,667
Expenditures & Other Financing Uses				
Public Safety	15	1,863	2,804	1,537
Public Works	16	27,900	19,580	16,901
Health and Social Services	17	0	0	0
Culture and Recreation	18	4,436	7,936	2,974
Community and Economic Development	19	1,500	1,400	760
General Government	20	14,013	15,881	10,903
Debt Service	21	0	0	0
Capital Projects	22	0	0	0
Total Government Activities Expenditures	23	49,712	47,601	33,075
Business Type / Enterprises	24	984	4,202	2,915
Total ALL Expenditures	25	50,696	51,803	35,990
Transfers Out	26	0	0	0
Total ALL Expenditures/Transfers Out	27	50,696	51,803	35,990
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	28	-1,900	8,101	14,677
Beginning Fund Balance July 1	29	126,395	118,294	103,617
Ending Fund Balance June 30	30	124,495	126,395	118,294