

22-187

Adoption of Budget and Certification of City Taxes

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

The City of: GARBER County Name: CLAYTON Date Budget Adopted: 3/9/2014
(Date) xxxxxx

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, 2013 Property Valuations				Last Official Census
	With Gas & Electric	Without Gas & Electric		
Regular	2a <u>1,519,311</u>	2b <u>1,472,204</u>		88
DEBT SERVICE	3a <u>1,519,311</u>	3b <u>1,472,204</u>		
Ag Land	4a <u>12,838</u>			

				TAXES LEVIED		
Code Sec.	Dollar Limit	Purpose	(A) Request with		(B) Property Taxes	(C) Rate
			Utility Replacement		Levied	Rate
384.1	8.10000	Regular General levy	5	12,306	11,925	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	<u>12,306</u>	<u>11,925</u>	
384.1	3.00375	Ag Land	26	39	39	63 3.00375
Total General Fund Tax Levies (25 + 26)			27	<u>12,345</u>	<u>11,964</u>	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		0	0
Rules	Amt Nec	Other Employee Benefits	31		0	0
Total Employee Benefit Levies (29,30,31)			32	<u>0</u>	<u>0</u>	65 0
Sub Total Special Revenue Levies (28+32)			33	<u>0</u>	<u>0</u>	
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	<u>0</u>	<u>0</u>	Do Not Add
Total Special Revenue Levies			39	<u>0</u>	<u>0</u>	
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	<u>12,345</u>	<u>11,964</u>	72 8.10000

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 **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 2013										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	29,534	17,218		-2,348			44,404		44,404
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	25,354	5,975		115,153			146,482		146,482
Actual Expenditures Except End Bal (pg 12, line 259) *	3	24,432	4,383		113,000			141,815		141,815
Ending Fund Balance June 30 (pg 12, line 261) *	4	30,456	18,810	0	-195	0	0	49,071	0	49,071
(2)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Re-Estimated FY 2014										
Beginning Fund Balance	5	30,456	18,810	0	-195	0	0	49,071	0	49,071
Re-Est Revenues	6	25,371	5,900	0	0	0	0	31,271	0	31,271
Re-Est Expenditures	7	27,660	4,100	0	0	0	0	31,760	0	31,760
Ending Fund Balance	8	28,167	20,610	0	-195	0	0	48,582	0	48,582
(3)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2015										
Beginning Fund Balance	9	28,167	20,610	0	-195	0	0	48,582	0	48,582
Revenues	10	29,139	5,870	0	0	0	0	35,009	0	35,009
Expenditures	11	31,053	4,000	0	0	0	0	35,053	0	35,053
Ending Fund Balance	12	26,253	22,480	0	-195	0	0	48,538	0	48,538

* 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								0	0	0
Jail	2								0	0	0
Emergency Management	3	49							49	49	198
Flood Control	4								0	0	0
Fire Department	5	4,500							4,500	4,500	116,043
Ambulance	6								0	0	0
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8	200							200	200	206
Animal Control	9								0	0	0
Other Public Safety	10	3,103							3,103	0	0
TOTAL (lines 1 - 10)	11	7,852	0	0			0		7,852	4,749	116,447
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12		1,000						1,000	1,000	0
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		2,500						2,500	2,500	2,580
Traffic Control and Safety	15								0	0	0
Snow Removal	16	90	500						590	600	440
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	6,426							6,426	6,426	6,426
Other Public Works	21	50							50	0	91
TOTAL (lines 12 - 21)	22	6,566	4,000	0			0		10,566	10,526	9,537
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	0	75
TOTAL (lines 23 - 29)	30	100	0	0			0		100	0	75
CULTURE & RECREATION											
Library Services	31	85							85	85	85
Museum, Band and Theater	32								0	0	0
Parks	33	2,000							2,000	1,800	2,212
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	1,885	2,297

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2015

Fiscal Years

GOVERNMENT ACTIVITIES CONT.	GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2015	RE-ESTIMATED 2014	ACTUAL 2013	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
COMMUNITY & ECONOMIC DEVELOPMENT											
Community Beautification	39	1,000						1,000	1,200	1,272	
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	1,000	0	0			0	1,000	1,200	1,272	
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46	950						950	950	873	
Clerk, Treasurer, & Finance Adm.	47	1,200						1,200	1,200	993	
Elections	48	300						300	350	361	
Legal Services & City Attorney	49	500						500	500	288	
City Hall & General Buildings	50	3,000						3,000	3,000	2,889	
Tort Liability	51	1,000						1,000	900	850	
Other General Government	52	6,500						6,500	6,500	5,933	
TOTAL (lines 46 - 52)	53	13,450	0	0			0	13,450	13,400	12,187	
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	
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58	31,053	4,000	0	0		0	35,053	31,760	141,815	
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	0	
TOTAL ALL EXPENDITURES (lines 58+74)	74	31,053	4,000	0	0		0	35,053	31,760	141,815	
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	
Total Expenditures & Fund Transfers Out (lines 75+76)	78	31,053	4,000	0	0		0	35,053	31,760	141,815	
Ending Fund Balance June 30	79	26,253	22,480	0	-195		0	48,538	48,582	49,071	

* 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)	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											
	1	11,964	0		0	0			11,964	11,725	12,013
	2								0	0	0
	3	11,964	0		0	0			11,964	11,725	12,013
	4								0	0	0
	5								0	0	0
Other City Taxes:											
	6	381	0		0	0			381	0	0
	7								0	0	0
	8								0	0	0
	9								0	0	0
	10								0	0	0
	11								0	0	0
	12	6,600							6,600	6,500	6,821
	13	6,981	0		0	0			6,981	6,500	6,821
	14	465							465	470	469
	15	200	120						320	250	352
Intergovernmental:											
	16								0	0	0
	17		5,750						5,750	5,800	5,849
	18	0	0	0	0	0		0	0	0	0
	19	3,103							3,103	0	115,153
	20	3,103	5,750	0	0	0		0	8,853	5,800	121,002
Charges for Fees & Service:											
	21								0	0	0
	22								0	0	0
	23								0	0	0
	24								0	0	0
	25								0	0	0
	26								0	0	0
	27	6,426							6,426	6,426	5,670
	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	6,426	0		0	0	0	0	6,426	6,426	5,670
	35								0	0	0
	36								0	100	155
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
	43	29,139	5,870	0	0	0	0	0	35,009	31,271	146,482
	44	28,167	20,610	0	-195	0	0	0	48,582	49,071	44,404
	45	57,306	26,480	0	-195	0	0	0	83,591	80,342	190,886

CITY OF

GARBER

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	11,964	0		0	0			11,964	11,725	12,013
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	11,964	0		0	0			11,964	11,725	12,013
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	6,981	0		0	0			6,981	6,500	6,821
Licenses & Permits	7	465	0					0	465	470	469
Use of Money and Property	8	200	120	0	0	0	0	0	320	250	352
Intergovernmental	9	3,103	5,750	0	0	0		0	8,853	5,800	121,002
Charges for Fees & Service	10	6,426	0		0	0	0	0	6,426	6,426	5,670
Special Assessments	11	0	0		0	0			0	0	0
Miscellaneous	12	0	0		0	0	0	0	0	100	155
Sub-Total Revenues	13	29,139	5,870	0	0	0	0	0	35,009	31,271	146,482
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
Proceeds of Capital Asset Sales	16	0	0	0	0	0	0	0	0	0	0
Total Revenues and Other Sources	17	29,139	5,870	0	0	0	0	0	35,009	31,271	146,482
Expenditures & Other Financing Uses											
Public Safety	18	7,852	0	0			0		7,852	4,749	116,447
Public Works	19	6,566	4,000	0			0		10,566	10,526	9,537
Health and Social Services	20	100	0	0			0		100	0	75
Culture and Recreation	21	2,085	0	0			0		2,085	1,885	2,297
Community and Economic Development	22	1,000	0	0			0		1,000	1,200	1,272
General Government	23	13,450	0	0			0		13,450	13,400	12,187
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	31,053	4,000	0	0	0	0		35,053	31,760	141,815
Business Type Proprietary: Enterprise & ISF	27							0	0	0	0
Total Gov & Bus Type Expenditures	28	31,053	4,000	0	0	0	0	0	35,053	31,760	141,815
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	31,053	4,000	0	0	0	0	0	35,053	31,760	141,815
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-1,914	1,870	0	0	0	0	0	-44	-489	4,667
Beginning Fund Balance July 1	33	28,167	20,610	0	-195	0	0	0	48,582	49,071	44,404
Ending Fund Balance June 30	34	26,253	22,480	0	-195	0	0	0	48,538	48,582	49,071

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

City Name: **GARBER**

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

