

# 06-035

## Adoption of Budget and Certification of City Taxes

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

The City of: Garrison County Name: BENTON Date Budget Adopted: 3/3/2014  
(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.

319.477-8353  
Telephone Number

Signature

County Auditor Date Stamp

### January 1, 2013 Property Valuations

		With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	2a	4,000,877	3,807,988	371
DEBT SERVICE	3a	4,000,877	3,807,988	
Ag Land	4a	194,040		

### 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	32,407	30,845	8.10000
(384)		Non-Voted Other Permissible Levies			
12(8)	0.67500	Contract for use of Bridge		0	0
12(10)	0.95000	Opr & Maint publicly owned Transit		0	0
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center		0	0
12(12)	0.13500	Opr & Maint of City owned Civic Center		0	0
12(13)	0.06750	Planning a Sanitary Disposal Project		0	0
12(14)	0.27000	Aviation Authority (under sec.330A.15)		0	0
12(16)	0.06750	Levee Impr. fund in special charter city		0	0
12(18)	Amt Nec	Liability, property & self insurance costs	2,000	1,904	0.49989
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.		0	0
(384)		Voted Other Permissible Levies			
12(1)	0.13500	Instrumental/Vocal Music Groups		0	0
12(2)	0.81000	Memorial Building		0	0
12(3)	0.13500	Symphony Orchestra		0	0
12(4)	0.27000	Cultural & Scientific Facilities		0	0
12(5)	As Voted	County Bridge		0	0
12(6)	1.35000	Missi or Missouri River Bridge Const.		0	0
12(9)	0.03375	Aid to a Transit Company		0	0
12(17)	0.20500	Maintain Institution received by gift/devise		0	0
12(19)	1.00000	City Emergency Medical District		0	0
12(21)	0.27000	Support Public Library		0	0
28E.22	1.50000	Unified Law Enforcement		0	0
<b>Total General Fund Regular Levies (5 thru 24)</b>			<b>34,407</b>	<b>32,749</b>	
384.1	3.00375	Ag Land	583	583	3.00375
<b>Total General Fund Tax Levies (25 + 26)</b>			<b>34,990</b>	<b>33,332</b>	<b>Do Not Add</b>
Special Revenue Levies					
384.8	0.27000	Emergency (if general fund at levy limit)		0	0
384.6	Amt Nec	Police & Fire Retirement		0	0
	Amt Nec	FICA & IPERS (if general fund at levy limit)		0	0
Rules	Amt Nec	Other Employee Benefits		0	0
<b>Total Employee Benefit Levies (29,30,31)</b>			<b>0</b>	<b>0</b>	<b>0</b>
<b>Sub Total Special Revenue Levies (28+32)</b>			<b>0</b>	<b>0</b>	<b>0</b>
Valuation					
386	As Req	With Gas & Elec	Without Gas & Elec		
	SSMID 1 (A)			0	0
	SSMID 2 (A)			0	0
	SSMID 3 (A)			0	0
	SSMID 4 (A)			0	0
	SSMID 5 (A)			0	0
	SSMID 6 (A)			0	0
	SSMID 7 (A)			0	0
<b>Total SSMID</b>			<b>0</b>	<b>0</b>	<b>Do Not Add</b>
<b>Total Special Revenue Levies</b>			<b>0</b>	<b>0</b>	
384.4	Amt Nec	Debt Service Levy 76.10(6)	0	0	0
384.7	0.67500	Capital Projects (Capital Improv. Reserve)		0	0
<b>Total Property Taxes (27+39+40+41)</b>			<b>34,990</b>	<b>33,332</b>	<b>8.59989</b>

**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 **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 2013</b>										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	128,503	72,854					201,357	65,880	267,237
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	60,821	56,940					117,761	86,686	204,447
Actual Expenditures Except End Bal (pg 12, line 259) *	3	68,258	52,168					120,426	106,197	226,623
Ending Fund Balance June 30 (pg 12, line 261) *	4	121,066	77,626	0	0	0	0	198,692	46,369	245,061
<b>(2)</b>										
<b>** Re-Estimated FY 2014</b>										
Beginning Fund Balance	5	121,066	77,626	0	0	0	0	198,692	46,369	245,061
Re-Est Revenues	6	79,680	58,802	0	0	0	0	138,482	98,000	236,482
Re-Est Expenditures	7	69,680	57,802	0	0	0	0	127,482	87,000	214,482
Ending Fund Balance	8	131,066	78,626	0	0	0	0	209,692	57,369	267,061
<b>(3)</b>										
<b>** Budget FY 2015</b>										
Beginning Fund Balance	9	131,066	78,626	0	0	0	0	209,692	57,369	267,061
Revenues	10	82,999	56,173	0	0	0	0	139,172	94,000	233,172
Expenditures	11	151,999	56,173	0	0	0	0	208,172	84,000	292,172
Ending Fund Balance	12	62,066	78,626	0	0	0	0	140,692	67,369	208,061

\* 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		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)
<b>PUBLIC SAFETY</b>											
Police Department/Crime Prevention	1	3,510							3,510	3,510	3,432
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								0	1,000	1,000
Animal Control	9								0	0	0
Other Public Safety	10	1,000							1,000	0	17,194
TOTAL (lines 1 - 10)	11	9,086	0	0			0		9,086	9,086	26,202
<b>PUBLIC WORKS</b>											
Roads, Bridges, & Sidewalks	12	7,202	30,173						37,375	34,602	51,685
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	4,000	4,000						8,000	8,000	6,179
Traffic Control and Safety	15								0	0	0
Snow Removal	16	1,000	2,000						3,000	4,000	1,397
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								0	0	0
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	12,202	36,173	0			0		48,375	46,602	59,261
<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	103,300							103,300	36,300	3,300
Museum, Band and Theater	32								0	0	0
Parks	33	1,000							1,000	1,866	924
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	104,300	0	0			0		104,300	38,166	4,224

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)
<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
TOTAL (lines 39 - 44)	44									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	2,000	2,303
Clerk, Treasurer, & Finance Adm.	47		2,500							2,500	2,500	2,238
Elections	48									0	0	0
Legal Services & City Attorney	49		500							500	200	2,421
City Hall & General Buildings	50		18,911							18,911	4,628	15,039
Tort Liability	51		2,000							2,000	2,300	0
Other General Government	52									0	0	0
TOTAL (lines 46 - 52)	53		26,411	0	0			0		26,411	11,628	22,001
<b>DEBT SERVICE</b>	54									0	0	0
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	0
<b>TOTAL Government Activities Expenditures</b> (lines 11+22+30+38+45+53+54+57)	58		151,999	36,173	0	0	0	0		188,172	105,482	111,688
<b>BUSINESS TYPE ACTIVITIES</b>												
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>												
Water Utility	59								40,000	40,000	40,000	50,748
Sewer Utility	60								22,000	22,000	22,000	25,413
Electric Utility	61								0	0	0	0
Gas Utility	62								0	0	0	0
Airport	63								0	0	0	0
Landfill/Garbage	64								22,000	22,000	25,000	30,036
Transit	65								0	0	0	0
Cable TV, Internet & Telephone	66								0	0	0	0
Housing Authority	67								0	0	0	0
Storm Water Utility	68								0	0	0	0
Other Business Type (city hosp., ISF, parking, etc.)	69								0	0	0	0
Enterprise DEBT SERVICE	70								0	0	0	0
Enterprise CAPITAL PROJECTS	71								0	0	0	0
Enterprise TIF CAPITAL PROJECTS	72								0	0	0	0
<b>TOTAL Business Type Expenditures (lines 59 - 73)</b>	73								84,000	84,000	87,000	106,197
<b>TOTAL ALL EXPENDITURES (lines 58+74)</b>	74		151,999	36,173	0	0	0	0	84,000	272,172	192,482	217,885
Regular Transfers Out	75			20,000						20,000	22,000	8,738
Internal TIF Loan / Repayment Transfers Out	76									0	0	0
<b>Total ALL Transfers Out</b>	77		0	20,000	0	0	0	0	0	20,000	22,000	8,738
<b>Total Expenditures &amp; Fund Transfers Out (lines 75+76)</b>	78		151,999	56,173	0	0	0	0	84,000	292,172	214,482	226,623
<b>Ending Fund Balance June 30</b>	79		62,066	78,626	0	0	0	0	67,369	208,061	267,061	245,061

\* 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)
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>											
Taxes Levied on Property	1	33,332	0		0	0			33,332	33,720	32,386
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	33,332	0		0	0			33,332	33,720	32,386
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	1,658	0		0	0			1,658	1,660	1,699
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		20,000						20,000	22,000	22,925
Subtotal - Other City Taxes (lines 6 thru 12)	13	1,658	20,000		0	0			21,658	23,660	24,624
Licenses & Permits	14	500							500	500	480
Use of Money & Property	15	300							300	300	307
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	17,364
Road Use Taxes	17		36,173						36,173	35,802	31,161
Other State Grants & Reimbursements	18	209	0	0	0	0		0	209	0	0
Local Grants & Reimbursements	19								0	0	0
Subtotal - Intergovernmental (lines 16 thru 19)	20	209	36,173	0	0	0		0	36,382	35,802	48,525
Charges for Fees & Service:											
Water Utility	21							40,000	40,000	40,000	38,790
Sewer Utility	22							22,000	22,000	22,000	22,310
Electric Utility	23							0	0	0	0
Gas Utility	24							0	0	0	0
Parking	25							0	0	0	0
Airport	26							0	0	0	0
Landfill/Garbage	27							22,000	22,000	25,000	25,068
Hospital	28							0	0	0	0
Transit	29							0	0	0	0
Cable TV, Internet & Telephone	30							0	0	0	0
Housing Authority	31							0	0	0	0
Storm Water Utility	32							0	0	0	0
Other Fees & Charges for Service	33							0	0	0	0
Subtotal - Charges for Service (lines 21 thru 33)	34	0	0		0	0		84,000	84,000	87,000	86,168
Special Assessments	35							0	0	0	233
Miscellaneous	36	37,000							37,000	33,500	2,986
Other Financing Sources:											
Regular Operating Transfers In	37	10,000						10,000	20,000	22,000	8,738
Internal TIF Loan Transfers In	38								0	0	0
Subtotal ALL Operating Transfers In	39	10,000	0	0	0	0		10,000	20,000	22,000	8,738
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	10,000	0	0	0	0		10,000	20,000	22,000	8,738
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43	82,999	56,173	0	0	0	0	94,000	233,172	236,482	204,447
Beginning Fund Balance July 1	44	131,066	78,626	0	0	0	0	57,369	267,061	245,061	267,237
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	214,065	134,799	0	0	0	0	151,369	500,233	481,543	471,684

CITY OF

Garrison

ADOPTED BUDGET SUMMARY

YEAR ENDED JUNE 30, 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
<b>Revenues &amp; Other Financing Sources</b>											
Taxes Levied on Property	1	33,332	0		0	0			33,332	33,720	32,386
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	33,332	0		0	0			33,332	33,720	32,386
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0							0
Other City Taxes	6	1,658	20,000		0	0			21,658	23,660	24,624
Licenses & Permits	7	500	0					0	500	500	480
Use of Money and Property	8	300	0	0	0	0	0	0	300	300	307
Intergovernmental	9	209	36,173	0	0	0		0	36,382	35,802	48,525
Charges for Fees & Service	10	0	0		0	0	0	84,000	84,000	87,000	86,168
Special Assessments	11	0	0		0	0		0	0	0	233
Miscellaneous	12	37,000	0		0	0	0	0	37,000	33,500	2,986
Sub-Total Revenues	13	72,999	56,173	0	0	0	0	84,000	213,172	214,482	195,709
<b>Other Financing Sources:</b>											
Total Transfers In	14	10,000	0	0	0	0	0	10,000	20,000	22,000	8,738
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	82,999	56,173	0	0	0	0	94,000	233,172	236,482	204,447
<b>Expenditures &amp; Other Financing Uses</b>											
Public Safety	18	9,086	0	0			0		9,086	9,086	26,202
Public Works	19	12,202	36,173	0			0		48,375	46,602	59,261
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	104,300	0	0			0		104,300	38,166	4,224
Community and Economic Development	22	0	0	0			0		0	0	0
General Government	23	26,411	0	0			0		26,411	11,628	22,001
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	151,999	36,173	0	0	0	0		188,172	105,482	111,688
Business Type Proprietary: Enterprise & ISF	27							84,000	84,000	87,000	106,197
Total Gov & Bus Type Expenditures	28	151,999	36,173	0	0	0	0	84,000	272,172	192,482	217,885
Total Transfers Out	29	0	20,000	0	0	0	0	0	20,000	22,000	8,738
Total ALL Expenditures/Fund Transfers Out	30	151,999	56,173	0	0	0	0	84,000	292,172	214,482	226,623
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31										
	32	-69,000	0	0	0	0	0	10,000	-59,000	22,000	-22,176
Beginning Fund Balance July 1	33	131,066	78,626	0	0	0	0	57,369	267,061	245,061	267,237
Ending Fund Balance June 30	34	62,066	78,626	0	0	0	0	67,369	208,061	267,061	245,061

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

City Name: Garrison

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









