

# 06-035

## Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2015 - ENDING JUNE 30, 2016

The City of: Garrison County Name: BENTON Date Budget Adopted: 3/2/2015  
(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.

319-477-8353

Telephone Number

Signature

County Auditor Date Stamp

### January 1, 2014 Property Valuations

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	4,067,283	3,882,012	371
<b>DEBT SERVICE</b>	4,067,283	3,882,012	
Ag Land	199,863		

### 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 32,945	31,444	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(15)	0.06750	Levee Impr. fund in special charter city	13	0	51 0
12(17)	Amt Nec	Liability, property & self insurance costs	14 2,000	1,909	52 0.49173
12(21)	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(16)	0.20500	Maintain Institution received by gift/devise	22	0	60 0
12(18)	1.00000	City Emergency Medical District	463	0	466 0
12(20)	0.27000	Support Public Library	23	0	61 0
28E.22	1.50000	Unified Law Enforcement	24	0	62 0
		<b>Total General Fund Regular Levies (5 thru 24)</b>	25 34,945	33,353	
384.1	3.00375	Ag Land	26 600	600	63 3.00375
		<b>Total General Fund Tax Levies (25 + 26)</b>	27 35,545	33,953	Do Not Add
		Special Revenue Levies			
384.8	0.27000	Emergency (if general fund at levy limit)	28	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
		<b>Total Employee Benefit Levies (29,30,31)</b>	32 0	0	65 0
		<b>Sub Total Special Revenue Levies (28+32)</b>	33 0	0	
		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
		<b>Total SSMID</b>	38 0	0	Do Not Add
		<b>Total Special Revenue Levies</b>	39 0	0	
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
		<b>Total Property Taxes (27+39+40+41)</b>	42 35,545	33,953	72 8.59173

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

**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 2014</b>											
Beginning Fund Balance July 1 (pg 5, line 134) *	1	121,066	77,626	0	0	0	0	198,692	46,369	245,061	
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	78,616	54,140	0	0	0	0	132,756	97,656	230,412	
Actual Expenditures Except End Bal (pg 12, line 259) *	3	64,021	29,678	0	0	0	0	93,699	91,213	184,912	
Ending Fund Balance June 30 (pg 12, line 261) *	4	135,661	102,088	0	0	0	0	237,749	52,812	290,561	
<b>(2)</b>											
<b>** Re-Estimated FY 2015</b>											
Beginning Fund Balance	5	135,661	102,088	0	0	0	0	237,749	52,812	290,561	
Re-Est Revenues	6	82,790	56,173	0	0	0	0	138,963	94,000	232,963	
Re-Est Expenditures	7	151,999	56,173	0	0	0	0	208,172	84,000	292,172	
Ending Fund Balance	8	66,452	102,088	0	0	0	0	168,540	62,812	231,352	
<b>(3)</b>											
<b>** Budget FY 2016</b>											
Beginning Fund Balance	9	66,452	102,088	0	0	0	0	168,540	62,812	231,352	
Revenues	10	48,759	56,915	0	0	0	0	105,674	113,000	218,674	
Expenditures	11	68,759	56,915	0	0	0	0	125,674	103,000	228,674	
Ending Fund Balance	12	46,452	102,088	0	0	0	0	148,540	72,812	221,352	

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

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

**CITY OF** \_\_\_\_\_ **Garrison**

**As provided in Iowa Code Section 384.12, subsection 22, a city may levy the amount necessary in support of a local Emergency Management Commission. In addition to this individual levy, Emergency Management Commission support may also be included as part of the General Fund Levy. Iowa Code Section 29C.17, subsection 5 states that any support from cities or counties must be separately reported on tax statements issued by the county treasurer.**

**Input the amount of General Fund Levy request to be used**

		Request with Utility Replacement (A)	Property Taxes Levied (B)
1	Portion of General Fund Levy Used for Emerg. Mgmt. Comm.	0	0
2	Support of a Local Emerg.Mgmt.Comm.	0	0
3	TOTAL FOR FISCAL YEAR 2014	0	0

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2016

Fiscal Years

GOVERNMENT ACTIVITIES		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2016	RE-ESTIMATED 2015	ACTUAL 2014
(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	1,755
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	9,086	0				0		9,086	9,086	7,331
<b>PUBLIC WORKS</b>											
Roads, Bridges, & Sidewalks	12	32,000	30,915						62,915	37,375	52,274
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	4,000	4,000						8,000	8,000	6,291
Traffic Control and Safety	15								0	0	0
Snow Removal	16	1,000	2,000						3,000	3,000	881
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	37,000	36,915				0		73,915	48,375	59,446
<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
<b>CULTURE &amp; RECREATION</b>											
Library Services	31	3,300							3,300	103,300	3,300
Museum, Band and Theater	32								0	0	0
Parks	33	1,500							1,500	1,000	1,215
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	4,800	0				0		4,800	104,300	4,515

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2016

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 2016 (J)	RE-ESTIMATED 2015 (K)	ACTUAL 2014 (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
	44											
TOTAL (lines 39 - 44)	45		0	0	0			0		0	0	0
<b>GENERAL GOVERNMENT</b>												
Mayor, Council, & City Manager	46									0	2,500	2,293
Clerk, Treasurer, & Finance Adm.	47									0	2,500	9,606
Elections	48									0	0	2,533
Legal Services & City Attorney	49									0	500	1,492
City Hall & General Buildings	50		17,873							17,873	18,911	5,828
Tort Liability	51									0	2,000	655
Other General Government	52									0	0	0
TOTAL (lines 46 - 52)	53		17,873	0	0			0		17,873	26,411	22,407
<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		68,759	36,915	0	0	0	0		105,674	188,172	93,699
<b>BUSINESS TYPE ACTIVITIES</b>												
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>												
Water Utility	59								45,000	45,000	40,000	36,309
Sewer Utility	60								25,000	25,000	22,000	30,573
Electric Utility	61								0	0	0	0
Gas Utility	62								0	0	0	0
Airport	63								0	0	0	0
Landfill/Garbage	64								33,000	33,000	22,000	24,331
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								103,000	103,000	84,000	91,213
<b>TOTAL ALL EXPENDITURES (lines 58+74)</b>	74		68,759	36,915	0	0	0	0	103,000	208,674	272,172	184,912
Regular Transfers Out	75			20,000						20,000	20,000	0
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	20,000	0
<b>Total Expenditures &amp; Fund Transfers Out (lines 75+76)</b>	78		68,759	56,915	0	0	0	0	103,000	228,674	292,172	184,912
<b>Ending Fund Balance June 30</b>	79		46,452	102,088	0	0	0	0	72,812	221,352	231,352	290,561

\* 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

2016

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2016 (J)	RE-ESTIMATED 2015 (K)	ACTUAL 2014 (L)
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>											
Taxes Levied on Property	1	33,953	0		0	0			33,953	33,332	34,931
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	33,953	0		0	0			33,953	33,332	34,931
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	1,592	0		0	0			1,592	1,658	857
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	20,000	20,570
Subtotal - Other City Taxes (lines 6 thru 12)	13	1,592	20,000		0	0			21,592	21,658	21,427
Licenses & Permits	14	500							500	500	470
Use of Money & Property	15	300							300	300	299
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		36,915						36,915	36,173	32,492
Other State Grants & Reimbursements	18	414	0	0	0	0		0	414	0	0
Local Grants & Reimbursements	19								0	0	0
Subtotal - Intergovernmental (lines 16 thru 19)	20	414	36,915	0	0	0		0	37,329	36,173	32,492
Charges for Fees & Service:											
Water Utility	21							45,000	45,000	40,000	46,195
Sewer Utility	22							25,000	25,000	22,000	26,316
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							33,000	33,000	22,000	24,871
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	40
Subtotal - Charges for Service (lines 21 thru 33)	34	0	0		0	0	0	103,000	103,000	84,000	97,422
Special Assessments	35								0	0	0
Miscellaneous	36	2,000							2,000	37,000	43,371
Other Financing Sources:											
Regular Operating Transfers In	37	10,000						10,000	20,000	20,000	0
Internal TIF Loan Transfers In	38								0	0	0
Subtotal ALL Operating Transfers In	39	10,000	0	0	0	0	0	10,000	20,000	20,000	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	10,000	0	0	0	0	0	10,000	20,000	20,000	0
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43	48,759	56,915	0	0	0	0	113,000	218,674	232,963	230,412
Beginning Fund Balance July 1	44	66,452	102,088	0	0	0	0	62,812	231,352	290,561	245,061
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	115,211	159,003	0	0	0	0	175,812	450,026	523,524	475,473

CITY OF

Garrison

ADOPTED BUDGET SUMMARY  
YEAR ENDED JUNE 30, 2016

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2016 (J)	RE-ESTIMATED 2015 (K)	ACTUAL 2014 (L)
<b>Revenues &amp; Other Financing Sources</b>											
Taxes Levied on Property	1	33,953	0		0	0			33,953	33,332	34,931
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	33,953	0		0	0			33,953	33,332	34,931
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	1,592	20,000		0	0			21,592	21,658	21,427
Licenses & Permits	7	500	0					0	500	500	470
Use of Money and Property	8	300	0	0	0	0	0	0	300	300	299
Intergovernmental	9	414	36,915	0	0	0		0	37,329	36,173	32,492
Charges for Fees & Service	10	0	0		0	0		103,000	103,000	84,000	97,422
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	2,000	0		0	0		0	2,000	37,000	43,371
Sub-Total Revenues	13	38,759	56,915	0	0	0	0	103,000	198,674	212,963	230,412
<b>Other Financing Sources:</b>											
Total Transfers In	14	10,000	0	0	0	0		10,000	20,000	20,000	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	48,759	56,915	0	0	0	0	113,000	218,674	232,963	230,412
<b>Expenditures &amp; Other Financing Uses</b>											
Public Safety	18	9,086	0	0					9,086	9,086	7,331
Public Works	19	37,000	36,915	0					73,915	48,375	59,446
Health and Social Services	20	0	0	0					0	0	0
Culture and Recreation	21	4,800	0	0					4,800	104,300	4,515
Community and Economic Development	22	0	0	0					0	0	0
General Government	23	17,873	0	0					17,873	26,411	22,407
Debt Service	24	0	0	0	0				0	0	0
Capital Projects	25	0	0	0		0			0	0	0
Total Government Activities Expenditures	26	68,759	36,915	0	0	0	0		105,674	188,172	93,699
Business Type Proprietary: Enterprise & ISF	27							103,000	103,000	84,000	91,213
Total Gov & Bus Type Expenditures	28	68,759	36,915	0	0	0	0	103,000	208,674	272,172	184,912
Total Transfers Out	29	0	20,000	0	0	0		0	20,000	20,000	0
Total ALL Expenditures/Fund Transfers Out	30	68,759	56,915	0	0	0	0	103,000	228,674	292,172	184,912
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-20,000	0	0	0	0	0	10,000	-10,000	-59,209	45,500
Beginning Fund Balance July 1	33	66,452	102,088	0	0	0	0	62,812	231,352	290,561	245,061
Ending Fund Balance June 30	34	46,452	102,088	0	0	0	0	72,812	221,352	231,352	290,561

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

City Name: Garrison

Fiscal Year  
2016

Project Name (A)	Amount of Issue (B)	Date Certified to County Auditor (C)	Principal Due FY 2016 (D)	Interest Due FY 2016 +(E)	Bond Reg/Other Fees Due FY 2016 +(F)	Total Obligation Due FY 2016 =(G)	Paid from Funds OTHER THAN Current Year Property Taxes -(H)	Amount Paid by Current Year Debt Service Levy =(I)
(1) D/S BACKFILL REVENUE						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

