

22-187

Adoption of Budget and Certification of City Taxes

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

The City of: GARBER County Name: CLAYTON Date Budget Adopted: 03/10/13
(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.

563.255.1002

Telephone Number

Signature

County Auditor Date Stamp

January 1, 2012 Property Valuations

Last Official Census

Regular	2a	With Gas & Electric	2b	Without Gas & Electric	88
Debt Service Value	3a	1,479,938	3b	1,433,404	
Ag Land	4a	37,931			

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 11,987	43 11,611	8.10000
-384		Non-Voted Other Permissible Levies			
12(8)	0.67500	Contract for use of Bridge	6	44 0	0.00000
12(10)	0.95000	Opr & Maint publicly owned Transit	7	45 0	0.00000
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center	8	46 0	0.00000
12(12)	0.13500	Opr & Maint of City owned Civic Center	9	47 0	0.00000
12(13)	0.06750	Planning a Sanitary Disposal Project	10	48 0	0.00000
12(14)	0.27000	Aviation Authority (under sec.330A.15)	11	49 0	0.00000
12(16)	0.06750	Levee Impr. fund in special charter city	13	51 0	0.00000
12(18)	Amt Nec	Liability, property & self insurance costs	14	52 0	0.00000
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462	465 0	0.00000
-384		Voted Other Permissible Levies			
12(1)	0.13500	Instrumental/Vocal Music Groups	15	53 0	0.00000
12(2)	0.81000	Memorial Building	16	54 0	0.00000
12(3)	0.13500	Symphony Orchestra	17	55 0	0.00000
12(4)	0.27000	Cultural & Scientific Facilities	18	56 0	0.00000
12(5)	As Voted	County Bridge	19	57 0	0.00000
12(6)	1.35000	Missi or Missouri River Bridge Const.	20	58 0	0.00000
12(9)	0.03375	Aid to a Transit Company	21	59 0	0.00000
12(17)	0.20500	Maintain Institution received by gift/devise	22	60 0	0.00000
12(19)	1.00000	City Emergency Medical District	463	466 0	0.00000
12(21)	0.27000	Support Public Library	23	61 0	0.00000
28E.22	1.50000	Unified Law Enforcement	24	62 0	0.00000
Total General Fund Regular Levies (5 thru 24)			25 11,987	43 11,611	
384.1	3.00375	Ag Land	26 114	63 114	3.00375
Total General Fund Tax Levies (25 + 26)			27 12,101	63 11,725	Do Not Add
Special Revenue Levies					
384.8	0.27000	Emergency (if general fund at levy limit)	28 0	64 0	0.00000
384.6	Amt Nec	Police & Fire Retirement	29	0	0.00000
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30	0	0.00000
Rules	Amt Nec	Other Employee Benefits	31	0	0.00000
Total Employee Benefit Levies (29,30,31)			32 0	65 0	0.00000
Sub Total Special Revenue Levies (28+32)			33 0	65 0	
Valuation					
386	As Req	With Gas & Elec	Without Gas & Elec		
	SSMID 1 (A)	(B)	34	66 0	0.00000
	SSMID 2 (A)	(B)	35	67 0	0.00000
	SSMID 3 (A)	(B)	36	68 0	0.00000
	SSMID 4 (A)	(B)	37	69 0	0.00000
	SSMID 5 (A)	(B)	555	565 0	0.00000
	SSMID 6 (A)	(B)	556	566 0	0.00000
	SSMID 7 (A)	(B)	1177	### 0	0.00000
Total SSMID			38 0	0	Do Not Add
Total Special Revenue Levies			39 0	0	
384.4	Amt Nec	Debt Service Levy 76.10(6)	40 0	70 0	0.00000
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41	71 0	0.00000
Total Property Taxes (27+39+40+41)			42 12,101	72 11,725	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.

(County Auditor)

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 2012										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	41,394	20,487	0	-663	0	0	61,218		61,218
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	28,747	5,919	0	3,517	0	0	38,183		38,183
Actual Expenditures Except End Bal (pg 12, line 259) *	3	40,607	9,188	0	5,202	0	0	54,997		54,997
Ending Fund Balance June 30 (pg 12, line 270) *	4	29,534	17,218	0	-2,348	0	0	44,404	0	44,404
(2)										
** Re-Estimated FY 2013										
Beginning Fund Balance	5	29,534	17,218	0	-2,348	0	0	44,404	0	44,404
Re-Est Revenues	6	24,760	5,900	0	0	0	0	30,660	0	30,660
Re-Est Expenditures	7	21,999	9,770	0	0	0	0	31,769	0	31,769
Ending Fund Balance	8	32,295	13,348	0	-2,348	0	0	43,295	0	43,295
(3)										
** Budget FY 2014										
Beginning Fund Balance	9	32,295	13,348	0	-2,348	0	0	43,295	0	43,295
Revenues	10	25,831	5,940	0	0	0	0	31,771	0	31,771
Expenditures	11	18,948	13,190	0	0	0	0	32,138	0	32,138
Ending Fund Balance	12	39,178	6,098	0	-2,348	0	0	42,928	0	42,928

* 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 (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)
PUBLIC SAFETY											
Police Department/Crime Prevention	1								0	0	0
Jail	2								0	0	0
Emergency Management	3	198							198	198	198
Flood Control	4								0	0	7,364
Fire Department	5	4,500							4,500	4,500	4,500
Ambulance	6								0	0	0
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8	200							200	195	190
Animal Control	9								0	0	0
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	4,898	0	0			0		4,898	4,893	12,252
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12		2,500						2,500	2,000	5,151
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		2,550						2,550	2,520	2,512
Traffic Control and Safety	15								0	0	0
Snow Removal	16		250						250	250	215
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		6,550						6,550	6,430	6,362
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	0	11,850	0			0		11,850	11,200	14,240
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	150							150	150	106
TOTAL (lines 23 - 29)	30	150	0	0			0		150	150	106
CULTURE & RECREATION											
Library Services	31		90						90	90	85
Museum, Band and Theater	32								0	0	0
Parks	33		1,250						1,250	2,500	3,855
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	0	1,340	0			0		1,340	2,590	3,940

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)
COMMUNITY & ECONOMIC DEVELOPMENT											
Community Beautification	39	1,000						1,000	5,000	1,310	
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	5,000	1,310	
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46	900						900	900	783	
Clerk, Treasurer, & Finance Adm.	47	1,400						1,400	1,300	1,196	
Elections	48	400						400	361	0	
Legal Services & City Attorney	49	1,000						1,000	1,850	128	
City Hall & General Buildings	50	1,200						1,200	1,500	305	
Tort Liability	51	1,000						1,000	525	1,125	
Other General Government	52	7,000						7,000	1,500	14,410	
TOTAL (lines 46 - 52)	53	12,900	0	0			0	12,900	7,936	17,947	
DEBT SERVICE	54								0	0	5,202
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 <i>(lines 11+22+30+38+45+53+54+57)</i>	58	18,948	13,190	0	0	0	0	32,138	31,769	54,997	
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	18,948	13,190	0	0	0	0	32,138	31,769	54,997	
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	
Total Expenditures & Fund Transfers Out (lines 75+78)	78	18,948	13,190	0	0	0	0	32,138	31,769	54,997	
Ending Fund Balance June 30	79	39,178	6,098	0	-2,348	0	0	42,928	43,295	44,404	

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

REVENUES DETAIL
Fiscal Year Ending 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)
REVENUES & OTHER FINANCING SOURCES											
Taxes Levied on Property	1	11,725	0		0	0			11,725	10,991	11,295
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	11,725	0		0	0			11,725	10,991	11,295
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	376	0		0	0			376	385	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	6,500							6,500	6,154	6,368
Subtotal - Other City Taxes (lines 6 thru 12)	13	6,876	0		0	0			6,876	6,539	6,368
Licenses & Permits	14	480							480	400	468
Use of Money & Property	15	200	120						320	300	332
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	2,644
Road Use Taxes	17		5,820						5,820	5,800	5,793
Other State Grants & Reimbursements	18								0	0	0
Local Grants & Reimbursements	19								0	0	0
Subtotal - Intergovernmental (lines 16 thru 19)	20	0	5,820	0	0	0		0	5,820	5,800	8,437
Charges for Fees & Service:											
Water Utility	21								0	0	0
Sewer Utility	22								0	0	0
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	6,450							6,450	6,500	7,636
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	6,450	0		0	0	0	0	6,450	6,500	7,636
Special Assessments	35								0	0	0
Miscellaneous	36	100							100	130	130
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	3,517
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	3,517
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 42)	43	25,831	5,940	0	0	0	0	0	31,771	30,660	38,183
Beginning Fund Balance July 1	44	32,295	13,348	0	-2,348	0	0	0	43,295	44,404	61,218
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	58,126	19,288	0	-2,348	0	0	0	75,066	75,064	99,401

CITY OF GARBER
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)
Revenues & Other Financing Sources											
Taxes Levied on Property	1	11,725	0		0	0			11,725	10,991	11,295
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	11,725	0		0	0			11,725	10,991	11,295
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	6,876	0		0	0			6,876	6,539	6,368
Licenses & Permits	7	480	0		0	0		0	480	400	468
Use of Money and Property	8	200	120	0	0	0	0	0	320	300	332
Intergovernmental	9	0	5,820	0	0	0		0	5,820	5,800	8,437
Charges for Fees & Service	10	6,450	0		0	0	0	0	6,450	6,500	7,636
Special Assessments	11	0	0		0	0			0	0	0
Miscellaneous	12	100	0		0	0	0	0	100	130	130
Sub-Total Revenues	13	25,831	5,940	0	0	0	0	0	31,771	30,660	34,666
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	3,517
Proceeds of Capital Asset Sales	16	0	0	0	0	0	0	0	0	0	0
Total Revenues and Other Sources	17	25,831	5,940	0	0	0	0	0	31,771	30,660	38,183
Expenditures & Other Financing Uses											
Public Safety	18	4,898	0	0			0		4,898	4,893	12,252
Public Works	19	0	11,850	0			0		11,850	11,200	14,240
Health and Social Services	20	150	0	0			0		150	150	106
Culture and Recreation	21	0	1,340	0			0		1,340	2,590	3,940
Community and Economic Development	22	1,000	0	0			0		1,000	5,000	1,310
General Government	23	12,900	0	0			0		12,900	7,936	17,947
Debt Service	24	0	0	0	0		0		0	0	5,202
Capital Projects	25	0	0	0		0			0	0	0
Total Government Activities Expenditures	26	18,948	13,190	0	0	0	0	0	32,138	31,769	54,997
Business Type Proprietary: Enterprise & ISF	27							0	0	0	0
Total Gov & Bus Type Expenditures	28	18,948	13,190	0	0	0	0	0	32,138	31,769	54,997
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	18,948	13,190	0	0	0	0	0	32,138	31,769	54,997
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	6,883	-7,250	0	0	0	0	0	-367	-1,109	-16,814
Beginning Fund Balance July 1	33	32,295	13,348	0	-2,348	0	0	0	43,295	44,404	61,218
Ending Fund Balance June 30	34	39,178	6,098	0	-2,348	0	0	0	42,928	43,295	44,404

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

City Name: **GARBER**

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

NOTICE OF PUBLIC HEARING BUDGET ESTIMATE

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

City of **GARBER** , Iowa

The City Council will conduct a public hearing on the proposed Budget at CITY COUNCIL MEETING, OFFICE
on 03/10/13 at 6:30PM
(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 \$ 8.10000

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.

563.255.1002
phone number

MELISSA HAMPTON
City Clerk/Finance Officer's NAME

		Budget FY 2014	Re-estimated FY 2013	Actual FY 2012
		(a)	(b)	(c)
Revenues & Other Financing Sources				
Taxes Levied on Property	1	11,725	10,991	11,295
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	3	11,725	10,991	11,295
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	0	0	0
Other City Taxes	6	6,876	6,539	6,368
Licenses & Permits	7	480	400	468
Use of Money and Property	8	320	300	332
Intergovernmental	9	5,820	5,800	8,437
Charges for Fees & Service	10	6,450	6,500	7,636
Special Assessments	11	0	0	0
Miscellaneous	12	100	130	130
Other Financing Sources	13	0	0	3,517
Total Revenues and Other Sources	14	31,771	30,660	38,183
Expenditures & Other Financing Uses				
Public Safety	15	4,898	4,893	12,252
Public Works	16	11,850	11,200	14,240
Health and Social Services	17	150	150	106
Culture and Recreation	18	1,340	2,590	3,940
Community and Economic Development	19	1,000	5,000	1,310
General Government	20	12,900	7,936	17,947
Debt Service	21	0	0	5,202
Capital Projects	22	0	0	0
Total Government Activities Expenditures	23	32,138	31,769	54,997
Business Type / Enterprises	24	0	0	0
Total ALL Expenditures	25	32,138	31,769	54,997
Transfers Out	26	0	0	0
Total ALL Expenditures/Transfers Out	27	32,138	31,769	54,997
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	28	-367	-1,109	-16,814
Beginning Fund Balance July 1	29	43,295	44,404	61,218
Ending Fund Balance June 30	30	42,928	43,295	44,404