

# 06-035

## Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2007 - ENDING JUNE 30, 2008

The City of: Garrison County Name: BENTON Date Budget Adopted: 03/05/07  
(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.

	Telephone Number	Signature
County Auditor Date Stamp	<b>January 1, 2006 Property Valuations</b>	
	With Gas & Electric	Without Gas & Electric
Regular	2a <u>3,243,344</u>	2b <u>3,048,728</u>
<b>DEBT SERVICE</b>	3a _____	3b _____
Ag Land	4a <u>163,000</u>	4b _____
		Last Official Census <b>413</b>

				(A)		(B)		(C)	
Code	Dollar	Purpose	#/N/A	#/N/A	Request with	Property Taxes	Levied	Rate	
Sec.	Limit				Utility Replacement				
384.1	#N/A	Regular General levy	###	5	26,271		24,695	43	8.10000
<b>Non-Voted Other Permissible Levies</b>									
12(8)	0.67500	Contract for use of Bridge		6	0		0	44	0
12(10)	0.95000	Opr & Maint publicly owned Transit		7	0		0	45	0
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center		8	0		0	46	0
12(12)	0.13500	Opr & Maint of City owned Civic Center		9	0		0	47	0
12(13)	0.06750	Planning a Sanitary Disposal Project		10	0		0	48	0
12(14)	0.27000	Aviation Authority (under sec.330A.15)		11	0		0	49	0
12(15)	Amt Nec	Joint city-county building lease		12	0		0	50	0
12(16)	0.06750	Levee Impr. fund in special charter city		13	0		0	51	0
12(18)	Amt Nec	Liability, property & self insurance costs		14	3,000		2,820	52	0.92497
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.		462	0		0	465	0
<b>Voted Other Permissible Levies</b>									
12(1)	0.13500	Instrumental/Vocal Music Groups		15	0		0	53	0
12(2)	0.81000	Memorial Building		16	0		0	54	0
12(3)	0.13500	Symphony Orchestra		17	0		0	55	0
12(4)	0.27000	Cultural & Scientific Facilities		18	0		0	56	0
12(5)	As Voted	County Bridge		19	0		0	57	0
12(6)	1.35000	Missi or Missouri River Bridge Const.		20	0		0	58	0
12(9)	0.03375	Aid to a Transit Company		21	0		0	59	0
12(17)	0.20500	Maintain Institution received by gift/devise		22	0		0	60	0
12(19)	1.00000	City Emergency Medical District		463	0		0	466	0
12(21)	0.27000	Support Public Library		23	0		0	61	0
28E.22	1.50000	Unified Law Enforcement		24	0		0	62	0
<b>Total General Fund Regular Levies (5 thru 24)</b>					25	29,271	27,515		
384.1	3.00375	Ag Land		26	490		490	63	3.00375
<b>Total General Fund Tax Levies (25 + 26)</b>					27	29,761	28,005		<b>Do Not Add</b>
<b>Special Revenue Levies</b>									
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		0
	Amt Nec	FICA & IPERS (if general fund at levy limit)		30	1,400		1,316		0.43165
	Amt Nec	Other Employee Benefits		31	4,850		4,559		1.49537
<b>Total Employee Benefit Levies (29,30,31)</b>					32	6,250	5,875	65	1.92702
<b>Sub Total Special Revenue Levies (28+32)</b>					33	6,250	5,875		
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)	35a			0	69	0
	SSMID 5 (A)		(B)	36a			0	565	0
	SSMID 6 (A)		(B)	37			0	566	0
<b>Total SSMID (34 thru 37)</b>					38	0	0		<b>Do Not Add</b>
<b>Total Special Revenue Levies (33+38)</b>					39	6,250	5,875		
384.4	Amt Nec	Debt Service Levy	76.10(6)	40	0	40	0	70	0
384.7	0.67500	Capital Projects (Capital Improv. Reserve)		41	0	41	0	71	0
<b>Total Property Taxes (27+39+40+41)</b>					42	36,011	33,880	72	10.95199

**COUNTY AUDITOR - I certify the budget is in compliance with ALL the following:**

Budgets submitted that DO NOT meet the following criteria are not legal documents and will 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.

(County Auditor)

Fund Balance Worksheet for City of Garrison

(1)		General	Spec Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Tot
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
<b>*Annual Report FY 2006</b>									
Beginning Fund Balance July 1, 2005 (pg 5, line 134) *	1	12,067	45,615				57,682	101,948	159,630
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	38,915	70,771				109,686	94,581	204,267
Actual Expenditures Except End Bal (pg 12, line 259) *	3	38,114	39,010				77,124	116,664	193,788
Ending Fund Balance June 30, 2006 (pg 12, line 261) *	4	12,868	77,376	0	0	0	90,244	79,865	170,109
(2)		General	Spec Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Enterprise	Grand Total
<b>** Re-Estimated FY 2007</b>									
Beginning Fund Balance	5	12,868	77,376	0	0	0	90,244	79,865	170,109
Re-Est Revenues	6	51,301	61,209	0	0	0	112,510	115,500	228,010
Re-Est Expenditures	7	45,964	66,209	0	0	0	112,173	98,750	210,923
Continuing Appropriation	8				0		0	0	0
Ending Fund Balance	9	18,205	72,376	0	0	0	90,581	96,615	187,196
(3)									
<b>** Budget FY 2008</b>									
Beginning Fund Balance	10	18,205	72,376	0	0	0	90,581	96,615	187,196
Revenues	11	44,761	62,250	0	0	0	107,011	116,500	223,511
Expenditures	12	61,511	62,250	0	0	0	123,761	99,750	223,511
Continuing Appropriation	13				0		0	0	0
Ending Fund Balance	14	1,455	72,376	0	0	0	73,831	113,365	187,196

\* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2006

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

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2008

Fiscal Years

	GENERAL (A)	SPECIAL REVENUES (B)	DEBT SERVICE (C)	CAPITAL PROJECTS (D)	PERMANENT (E)	PROPRIETARY (F)	BUDGET 2008 (G)	RE-ESTIMATED 2007 (H)	ACTUAL 2006 (I)	
<b>GOVERNMENT ACTIVITIES</b>										
<b>Public Safety</b>										
Police Department/Crime Prevention	1	2,808					325	2,808	2,808	2,806
Jail	2						327	0	0	0
Emergency Management	3						328	0	0	0
Flood Control	4						329	0	0	0
Fire Department	5	4,576					330	4,576	4,576	4,576
Ambulance	6						331	0	0	0
Building Inspections	7						332	0	0	0
Miscellaneous Protective Services	8	1,000					333	1,000	1,000	1,000
Animal Control	9						349	0	0	0
Other Public Safety	10						334	0	0	0
TOTAL (lines 1 - 10)	11	8,384	0		0			8,384	8,384	8,382
<b>Public Works</b>										
Roads, Bridges, & Sidewalks	12	14,000	29,000				353	43,000	42,319	31,174
Parking - Meter and Off-Street	13						356	0	0	0
Street Lighting	14	6,000					324	6,000	0	5,975
Traffic Control and Safety	15						326	0	0	0
Snow Removal	16	388	2,000				354	2,388	1,010	508
Highway Engineering	17						355	0	0	0
Street Cleaning	18						359	0	0	0
Airport (if not Enterprise)	19						365	0	0	0
Garbage (if not Enterprise)	20						358	0	0	0
Other Public Works	21						350	0	0	0
TOTAL (lines 12 - 21)	22	20,388	31,000		0			51,388	43,329	37,657
<b>Health and Social Services</b>										
Welfare Assistance	23						337	0	0	0
City Hospital	24						338	0	0	0
Payments to Private Hospitals	25						339	0	0	0
Health Regulation and Inspection	26						340	0	0	0
Water, Air, and Mosquito Control	27						341	0	0	0
Community Mental Health	28						342	0	0	0
Other Health and Social Services	29						343	0	0	0
TOTAL (lines 23 - 29)	30	0	0		0			0	0	0

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2008

Fiscal Years

	GENERAL (A)	SPECIAL REVENUES (B)	DEBT SERVICE (C)	CAPITAL PROJECTS (D)	PERMANENT (E)	PROPRIETARY (F)	BUDGET 2008 (G)	RE-ESTIMATED 2007 (H)	ACTUAL 2006 (I)
<b>Culture and Recreation</b>									
Library Services 31	3,300						344 3,300	3,300	3,300
Museum, Band and Theater 32							345 0	0	0
Parks 33	700						346 700	500	634
Recreation 34							587 0	0	0
Cemetery 35							366 0	0	0
Community Center, Zoo, & Marina 36							347 0	0	0
Other Culture and Recreation 37	100						348 100	100	100
TOTAL (lines 31 - 37) 38	4,100	0			0		4,100	3,900	4,034
<b>Community and Economic Development</b>									
Community Beautification 39							367 0	0	0
Economic Development 40	8,250						368 8,250	8,250	0
Housing and Urban Renewal 41							369 0	0	0
Planning & Zoning 42							379 0	0	0
Other Com & Econ Development 43							370 0	0	0
TOTAL (lines 39 - 43) 44	8,250	0			0		8,250	8,250	0
<b>General Government</b>									
Mayor, Council, & City Manager 45	2,220						375 2,220	2,200	2,106
Clerk, Treasurer, & Finance Adm. 46	5,000						376 5,000	4,000	6,896
Elections 47	1,500						377 1,500	0	666
Legal Services & City Attorney 48	1,000						378 1,000	500	715
City Hall & General Buildings 49	8,669						380 8,669	4,010	5,105
Tort Liability 50	2,000						382 2,000	2,000	1,798
Other General Government 51							381 0	0	0
TOTAL (lines 45 - 51) 52	20,389	0			0		20,389	12,710	17,286
Debt Service 53								0	0
Capital Projects 54								0	0
<b>TOTAL Government Activities Expenditures</b> (lines 11+22+30+38+44+52+53+54) 55	61,511	31,000	0	0	0		92,511		
<b>BUSINESS TYPE ACTIVITIES</b>									
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>									
Water Utility 56						48,500	360 48,500	48,800	70,749
Sewer Utility 57						27,250	357 27,250	25,350	20,816
Electric Utility 58							361 0	0	0
Gas Utility 59							362 0	0	0
Airport 60							365 0	0	0
Landfill/Garbage 61						24,000	383 24,000	24,600	25,099
Transit 62							364 0	0	0
Cable TV, Internet & Telephone 63							443 0	0	0
Housing Authority 64							444 0	0	0
Storm Water Utility 65							445 0	0	0
Other Business Type (city hosp., ISF, parking, etc.) 66							446 0	0	0
Enterprise DEBT SERVICE 67							447 0	0	0
Enterprise CAPITAL PROJECTS 68							448 0	0	0
<b>TOTAL Business Type Expenditures (lines 56 - 68) 69</b>						99,750	99,750	98,750	116,664
<b>TOTAL GOV &amp; BUS TYPE EXP. (lines 55+69) 70</b>	61,511	31,000	0	0	0	99,750	192,261	98,750	116,664
Transfers Out 71		31,250					31,250	35,600	9,765
<b>Total Expenditures &amp; Other Financing Uses (lines 71 +72) 72</b>	61,511	62,250	0	0	0	99,750	223,511	210,923	193,788
Continuing Appropriation 73					0		0	0	0
<b>Ending Fund Balance June 30 74</b>	1,455	72,376	20	0	0	113,365	187,196	187,196	170,109

\* 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.

CITY OF Garrison

REVENUES DETAIL  
Fiscal Year Ending 2008

Fiscal Years

	GENERAL (A)	SPECIAL REVENUES (B)	DEBT SERVICE (C)	CAPITAL PROJECTS (D)	PERMANENT (E)	PROPRIETARY (F)	BUDGET 2008 (G)	RE-ESTIMATED 2007 (H)	ACTUAL 2006 (I)
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>									
Taxes Levied on Property 1	28,005	5,875	0	0			33,880	35,156	37,587
Less: Uncollected Property Taxes - Levy Year 2							0	0	0
Net Current Property Taxes (line 1 minus line 2) 3	28,005	5,875	0	0			33,880	35,156	37,587
Delinquent Property Taxes 4							0	0	0
TIF Revenues 5							0	0	0
Other City Taxes:									
Utility Tax Replacement Excise Taxes 6	1,756	375	0	0			472	2,131	2,195
Parimutuel wager tax 7							473	0	0
Gaming wager tax 8							474	0	0
Mobile Home Taxes 9							393	0	0
Hotel/Motel Taxes 10							394	0	0
Other Local Option Taxes 11		25,000					395	25,000	25,000
Subtotal - Other City Taxes (lines 6 thru 11) 12	1,756	25,375	0	0			27,131	27,195	34,879
Licenses & Permits 13	100						100	100	573
Use of Money & Property 14	400						400	400	1,591
Intergovernmental:									
Federal Grants & Reimbursements 15							399	0	0
State Shared Revenues 16		31,000					400	31,000	30,328
Other State Grants & Reimbursements 17							401	0	0
Local Grants & Reimbursements 18							402	0	0
Subtotal - Intergovernmental (lines 15 thru 18) 19	0	31,000	0	0		0	31,000	30,609	30,328
Charges for Fees & Service:									
Water Utility 20						48,500	404	48,500	48,800
Sewer Utility 21						27,250	405	27,250	25,350
Electric Utility 22							406	0	0
Gas Utility 23							407	0	0
Parking 24							408	0	0
Airport 25							409	0	0
Landfill/Garbage 26						24,000	410	24,000	24,600
Hospital 27							411	0	0
Transit 28							412	0	0
Cable TV, Internet & Telephone 29							429	0	0
Housing Authority 30							430	0	0
Storm Water Utility 31							431	0	0
Other Fees & Charges for Service 32							413	0	0
Subtotal - Charges for Service (lines 20 thru 32) 33	0	0	0	0	0	99,750	99,750	98,750	88,972
Special Assessments 34								0	0
Miscellaneous 35								0	200
Other Financing Sources:									
Operating Transfers In 36	14,500					16,750		31,250	35,600
Proceeds of Debt 37								0	0
Proceeds of Capital Asset Sales 38								0	0
Subtotal-Other Financing Sources (lines 36 thru 38) 39	14,500	0	0	0	0	16,750		31,250	35,600
<b>Total Revenues except for beginning fund balance (lines 3, 4, 5, 12, 13, 14, 19, 33, 34, 35, &amp; 39) 40</b>	<b>44,761</b>	<b>62,250</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>116,500</b>		<b>223,511</b>	<b>228,010</b>
Beginning Fund Balance July 1 41	18,205	72,376	0	0	0	96,615		187,196	170,109
<b>TOTAL REVENUES &amp; BEGIN BALANCE (lines 40+41) 42</b>	<b>62,966</b>	<b>134,626</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>213,115</b>	424	<b>410,707</b>	<b>398,119</b>

YEAR ENDED JUNE 30, 2008

Fiscal Years

	GENERAL (A)		SPECIAL REVENUES (B)		DEBT SERVICE (C)		CAPITAL PROJECTS (D)		PERMANENT (E)		PROPRIETARY (F)		BUDGET 2008 (G)		RE-ESTIMATED 2007 (H)		ACTUAL 2006 (I)		
<b>Revenues &amp; Other Financing Sources</b>																			
Taxes Levied on Property	77	28,005	106	5,875	134	0	161	0					234	33,880	264	35,156	294	37,587	
Less: Uncollected Property Taxes-Levy Year	78	0	107	0	135	0	162	0					235	0	265	0	295	0	
Net Current Property Taxes	79	28,005	108	5,875	136	0	163	0					236	33,880	266	35,156	296	37,587	
Delinquent Property Taxes	80	0	109	0	137	0	164	0					237	0	267	0	297	0	
TIF Revenues			110	0									238	0	268	0	298	0	
Other City Taxes	81	1,756	111	25,375	138	0	165	0					239	27,131	269	27,195	299	34,879	
Licenses & Permits	82	100	112	0							212	0	240	100	270	100	300	573	
Use of Money and Property	83	400	113	0	139	0	166	0	194	0	213	0	241	400	271	400	301	1,591	
Intergovernmental	84	0	114	31,000	140	0	167	0			426	0	242	31,000	272	30,609	302	30,328	
Charges for Fees & Service	85	0	115	0	141	0	168	0	195	0	214	99,750	243	99,750	273	98,750	303	88,972	
Special Assessments	86	0	116	0	142	0	169	0			427	0	244	0	274	0	304	0	
Miscellaneous	87	0	117	0	143	0	170	0	196	0	215	0	245	0	275	200	305	572	
Sub-Total Revenues	88	30,261	118	62,250	144	0	171	0	197	0	216	99,750	246	192,261	276	192,410	306	194,502	
<b>Other Financing Sources:</b>																			
Transfers In	89	14,500	119	0	145	0	172	0	198	0	217	16,750	247	31,250	277	35,600	307	9,765	
Proceeds of Debt	90	0	120	0	146	0	173	0			218	0	248	0	278	0	308	0	
Proceeds of Capital Asset Sales	91	0	121	0	147	0	174	0	199	0	219	0	249	0	279	0	309	0	
<b>Total Revenues and Other Sources</b>	92	44,761	120	62,250	148	0	175	0	200	0	220	116,500	250	223,511	280	228,010	310	204,267	
<b>Expenditures &amp; Other Financing Uses</b>																			
Public Safety	600	8,384	609	0					623	0			335	8,384	632	8,384	642	8,382	
Public Works	601	20,388	610	31,000					624	0			336	51,388	633	43,329	643	37,657	
Health and Social Services	602	0	611	0					625	0			352	0	634	0	644	0	
Culture and Recreation	603	4,100	612	0					626	0			371	4,100	635	3,900	645	4,034	
Community and Economic Development	604	8,250	613	0					627	0			372	8,250	636	8,250	646	0	
General Government	605	20,389	614	0					628	0			373	20,389	637	12,710	647	17,286	
Debt Service	606	0	615	0	618	0			629	0			440	0	638	0	648	0	
Capital Projects	607	0	616	0			621	0	630	0			441	0	639	0	649	0	
<b>Total Government Activities Expenditures</b>	608	61,511	617	31,000	619	0	622	0	631	0			442	92,511	640	76,573	650	0	
Business Type Proprietary: Enterprise & ISF											99,750	374	99,750	641	98,750	651	116,664		
<b>Total Gov &amp; Bus Type Expenditures</b>	97	61,511	125	31,000	153	0	180	0	205	0	225	99,750	255	192,261	285	175,323	315	116,664	
Transfers Out	101	0	129	31,250	156	0	184	0	207	0	229	0	259	31,250	289	35,600	319	9,765	
<b>Total ALL Expenditures/Transfers Out</b>	102	61,511	130	62,250	157	0	185	0	208	0	230	99,750	260	223,511	290	134,350	320	126,429	
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	103	-16,750	131	0	158	0	186	0	209	0	231	16,750	261	0	291	93,660	321	77,838	
Continuing Appropriation							652	0			653	0	654	0	655	0			
<b>Beginning Fund Balance July 1</b>	104	18,205	132	72,376	159	0	187	0	210	0	232	96,615	262	187,196	292	170,109	322	159,630	
<b>Ending Fund Balance June 30</b>	105	1,455	133	72,376	160	0	188	0	211	0	233	113,365	263	187,196	293	263,769	323	237,468	

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

City Name: Garrison

Fiscal Year  
2008

Project Name (A)	Amount of Issue (B)	Date certified To County Auditor (C)	Principal Due FY 2008 (D)	Interest Due FY 2008 +(E)	Bond Registration Due FY 2008 +(F)	Total Obligation Due FY 2008 =(G)	Amount Paid by Other Funds & Debt Service Fund Balance -(H)	Amount Paid by Current Year Utility Replacment and Debt Service Taxes =(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
<b>TOTALS</b>			0	0	0	0	0	0

**LONG TERM DEBT SCHEDULE**  
**GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS**  
**PAGE 2**

Fiscal Year  
2008

City Name: Garrison

USE THIS PAGE ONLY AFTER FILLING LINES 1 THRU 30 ABOVE.

	Project Name (A)	Amount of Issue (B)	Date certified To County Auditor (C)	Principal Due FY 2008 (D)	Interest Due FY 2008 +(E)	Bond Registration Due FY 2008 +(F)	Total Obligation Due FY 2008 =(G)	Amount Paid by Other Funds & Debt Service Fund Balance -(H)	Amount Paid by Current Year Utility Replacement and Debt Service Taxes =(I)
(31)							0		0
(32)							0		0
(33)							0		0
(34)							0		0
(35)							0		0
(36)							0		0
(37)							0		0
(38)							0		0
(39)							0		0
(40)							0		0
(41)							0		0
(42)							0		0
(43)							0		0
(44)							0		0
(45)							0		0
(46)							0		0
(47)							0		0
(48)							0		0
(49)							0		0
(50)							0		0
(51)							0		0
(52)							0		0
(53)							0		0
(54)							0		0
(55)							0		0
(56)							0		0
(57)							0		0
(58)							0		0
(59)							0		0
(60)							0		0
				0	0	0	0	0	0

