

64-606

Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2011 - ENDING JUNE 30, 2012

The City of: Gilman County Name: MARSHALL Date Budget Adopted: 05/31/11
(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.

641-498-2531
Telephone Number

Signature

County Auditor Date Stamp

January 1, 2010 Property Valuations

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular 2a	9,656,647	9,422,303	
DEBT SERVICE 3a	9,656,647	9,422,303	
Ag Land 4a	181,289		

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 78,219	76,321	43 8.10000
(384)		Non-Voted Other Permissible Levies			
12(8)	0.67500	Contract for use of Bridge	6	0	44 0.00000
12(10)	0.95000	Opr & Maint publicly owned Transit	7	0	45 0.00000
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center	8	0	46 0.00000
12(12)	0.13500	Opr & Maint of City owned Civic Center	9	0	47 0.00000
12(13)	0.06750	Planning a Sanitary Disposal Project	10	0	48 0.00000
12(14)	0.27000	Aviation Authority (under sec.330A.15)	11	0	49 0.00000
12(15)	Amt Nec	Joint city-county building lease	12	0	50 0.00000
12(16)	0.06750	Levee Impr. fund in special charter city	13	0	51 0.00000
12(18)	Amt Nec	Liability, property & self insurance costs	14 4,808	4,691	52 0.49790
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462	0	465 0.00000
(384)		Voted Other Permissible Levies			
12(1)	0.13500	Instrumental/Vocal Music Groups	15	0	53 0.00000
12(2)	0.81000	Memorial Building	16	0	54 0.00000
12(3)	0.13500	Symphony Orchestra	17	0	55 0.00000
12(4)	0.27000	Cultural & Scientific Facilities	18	0	56 0.00000
12(5)	As Voted	County Bridge	19	0	57 0.00000
12(6)	1.35000	Missi or Missouri River Bridge Const.	20	0	58 0.00000
12(9)	0.03375	Aid to a Transit Company	21	0	59 0.00000
12(17)	0.20500	Maintain Institution received by gift/devise	22	0	60 0.00000
12(19)	1.00000	City Emergency Medical District	463	0	466 0.00000
12(21)	0.27000	Support Public Library	23	0	61 0.00000
28E.22	1.50000	Unified Law Enforcement	24	0	62 0.00000
Total General Fund Regular Levies (5 thru 24)			25 83,027	81,012	
384.1	3.00375	Ag Land	26 496	496	63 2.73596
Total General Fund Tax Levies (25 + 26)			27 83,523	81,508	Do Not Add
Special Revenue Levies					
384.8	0.27000	Emergency (if general fund at levy limit)	28	0	64 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
	Amt Nec	Other Employee Benefits	31	0	0.00000
Total Employee Benefit Levies (29,30,31)			32 0	0	65 0.00000
Sub Total Special Revenue Levies (28+32)			33 0	0	
Valuation					
386	As Req	With Gas & Elec Without Gas & Elec			
	SSMID 1 (A)	(B)	34	0	66 0.00000
	SSMID 2 (A)	(B)	35	0	67 0.00000
	SSMID 3 (A)	(B)	36	0	68 0.00000
	SSMID 4 (A)	(B)	35a	0	69 0.00000
	SSMID 5 (A)	(B)	36a	0	565 0.00000
	SSMID 6 (A)	(B)	37	0	566 0.00000
Total SSMID (34 thru 37)			38 0	0	Do Not Add
Total Special Revenue Levies (33+38)			39 0	0	
384.4	Amt Nec	Debt Service Levy 76.10(6)	40 0	0	70 0.00000
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41	0	71 0.00000
Total Property Taxes (27+39+40+41)			42 83,523	81,508	72 8.59790

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.
- 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

Gilman

		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 2010										
Beginning Fund Balance July 1, 2006 (pg 5, line 134) *	1	342,942	120,989	0	0	0	32,557	496,488	178,461	674,949
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	180,955	55,657	0	27,294			263,906	129,320	393,226
Actual Expenditures Except End Bal (pg 12, line 259) *	3	124,705	43,919	0	27,294	0	0	195,918	132,095	328,013
Ending Fund Balance June 30, 2007 (pg 12, line 261) *	4	399,192	132,727	0	0	0	32,557	564,476	175,686	740,162
(2)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Re-Estimated FY 2011										
Beginning Fund Balance	5	399,192	132,727	0	0	0	32,557	564,476	175,686	740,162
Re-Est Revenues	6	170,335	51,000	0	25,769	0	0	247,104	126,000	373,104
Re-Est Expenditures	7	194,250	51,468	0	25,769	0	0	271,487	144,649	416,136
Continuing Appropriation	8					0		0	0	0
Ending Fund Balance	9	375,277	132,259	0	0	0	32,557	540,093	157,037	697,130
(3)		General	Spec Rev	TIF Special R	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2012										
Beginning Fund Balance	10	375,277	132,259	0	0	0	32,557	540,093	157,037	697,130
Revenues	11	170,498	52,000	0	0	0	0	222,498	151,000	373,498
Expenditures	12	238,028	53,875	0	0	0	0	291,903	145,502	437,405
Continuing Appropriation	13					0		0	0	0
Ending Fund Balance	14	307,747	130,384	0	0	0	32,557	470,688	162,535	633,223

* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2010

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

CITY OF _____ Gilman

The Total Outstanding TIF Indebtedness is not used to determine the constitutional debt limit. Indebtedness as defined in Iowa Code Section 384.16, subsection 1, includes any TIF-financed agreement including all remaining payments for any annual appropriation agreements. Include the TOTAL amount for all remaining years of the agreement. Use best estimates for any agreement where the actual amount for future years is not known.

Include the total amount of outstanding loans, advances, indebtedness, or bonds outstanding, including interest, at the close of the most recently ended fiscal year through the remaining term of the indebtedness, which will be paid from TIF revenues.

TOTAL OUTSTANDING TIF INDEBTEDNESS INCLUDING INTEREST OWED	ACTUAL 2010
OUTSTANDING PRINCIPAL as of June 30th on All Bonds Paid with TIF Revenues including interest to term	0
TIF Non-Bond Loans & Debt - Owed to Other Entities	0
Self-Financed or Internal Loan TIF Debt	0
Tax Rebatelements & Other Agreements Paid with TIF Revenues	0
TOTAL OUTSTANDING TIF INDEBTEDNESS	0

TIF Revenues are those moneys paid into the Special Fund created in section 403.19.
 DO NOT include bond payments made with a Debt Service levy on property
 Include ONLY debt that is to be repaid from future Tax Increment Financing revenues.
 All debt and interest should only be listed once.
 Include principal and interest to term in all amounts.

REBATES OR PAYMENTS TO ENTITIES FROM TAXES FUNDED BY TIF		BUDGET 2012	RE-ESTIMATED 2011	ACTUAL 2010
1	ENTITY NAME Rebates do not include lending institutions such as Banker Trust, etc. those are Debt Service payments			
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2012

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 2012 (J)	RE-ESTIMATED 2011 (K)	ACTUAL 2010 (L)
PUBLIC SAFETY											
Police Department/Crime Prevention	1	20,000							20,000	25,000	22,013
Jail	2								0	0	0
Emergency Management	3	1,153							1,153	1,130	1,108
Flood Control	4								0	0	0
Fire Department	5	24,705							24,705	24,221	18,896
Ambulance	6								0	0	0
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	0	0
Animal Control	9								0	0	0
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	45,858	0	0			0		45,858	50,351	42,017
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	86,574	45,000						131,574	82,768	43,983
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		8,875						8,875	8,700	9,018
Traffic Control and Safety	15								0	0	39
Snow Removal	16								0	0	0
Highway Engineering	17								0	0	0
Street Cleaning	18								0	0	0
Airport	19								0	0	0
Garbage	20	17,721							17,721	17,721	3,692
Other Public Works	21	13,426							13,426	12,602	11,533
TOTAL (lines 12 - 21)	22	117,721	53,875	0			0		171,596	121,791	68,265
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								0	0	0
TOTAL (lines 23 - 29)	30	0	0	0			0		0	0	0
CULTURE & RECREATION											
Library Services	31	21,687							21,687	21,687	15,312
Museum, Band and Theater	32								0	0	0
Parks	33	1,450							1,450	1,420	768
Recreation	34								0	0	0
Cemetery	35	14,945							14,945	14,653	14,350
Community Center, Zoo, & Marina	36								0	0	0
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	38,082	0	0			0		38,082	37,760	30,430

EXPENDITURES SCHEDULE PAGE 2
Fiscal Year Ending 2012

Fiscal Years

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2012	RE-ESTIMATED 2011	ACTUAL 2010
		(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
COMMUNITY & ECONOMIC DEVELOPMENT											
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
REBATES & PYMTS from TIF DEBT page	44			0					0	0	0
TOTAL (lines 39 - 44)	45	0	0	0			0		0	0	0
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46	1,100							1,100	1,109	592
Clerk, Treasurer, & Finance Adm.	47	12,500							12,500	12,253	11,807
Elections	48	1,300							1,300	1,300	1,023
Legal Services & City Attorney	49	5,500							5,500	5,500	3,557
City Hall & General Buildings	50	7,846							7,846	7,692	7,380
Tort Liability	51	8,121							8,121	0	0
Other General Government	52								0	7,962	3,553
TOTAL (lines 46 - 52)	53	36,367	0	0			0		36,367	35,816	27,912
DEBT SERVICE											
Gov Capital Projects	55								0	0	27,294
TIF Capital Projects	56								0	0	0
TOTAL CAPITAL PROJECTS	57	0	0	0		0	0		0	0	27,294
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58	238,028	53,875	0	0	0	0		291,903	271,487	195,918
BUSINESS TYPE ACTIVITIES											
Proprietary: Enterprise & Budgeted ISF											
Water Utility	59							102,000	102,000	102,000	89,391
Sewer Utility	60							43,502	43,502	42,649	42,704
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							145,502	145,502	144,649	132,095
TOTAL ALL EXPENDITURES (lines 58+74)	74	238,028	53,875	0	0	0	0	145,502	437,405	416,136	328,013
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	0
Total Expenditures & Fund Transfers Out (lines 75+78)	78	238,028	53,875	0	0	0	0	145,502	437,405	416,136	328,013
Continuing Appropriation	79							0	0	0	0
Ending Fund Balance June 30	80	307,747	130,384	0	0	0	32,557	162,535	633,223	697,130	740,162

* 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.

REVENUES DETAIL
Fiscal Year Ending **2012**

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2012 (J)	RE-ESTIMATED 2011 (K)	ACTUAL 2010 (L)
REVENUES & OTHER FINANCING SOURCES											
Taxes Levied on Property	1	81,508	0		0	0			81,508	81,509	77,754
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	81,508	0		0	0			81,508	81,509	77,754
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	2,015	0		0	0			2,015	1,986	2,143
Utility franchise tax	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	48,000							48,000	48,000	52,116
Subtotal - Other City Taxes (lines 6 thru 12)	13	50,015	0		0	0			50,015	49,986	54,259
Licenses & Permits	14	625							625	625	765
Use of Money & Property	15	3,000							3,000	2,500	7,540
Intergovernmental:											
Federal Grants & Reimbursements	16	800							800	0	0
Road Use Taxes	17		52,000						52,000	51,000	55,657
Other State Grants & Reimbursements	18	24,000							24,000	600	139
Local Grants & Reimbursements	19	2,550							2,550	23,715	24,731
Subtotal - Intergovernmental (lines 16 thru 19)	20	27,350	52,000	0	0	0		0	79,350	75,315	80,527
Charges for Fees & Service:											
Water Utility	21							86,000	86,000	86,000	86,192
Sewer Utility	22							65,000	65,000	65,769	70,422
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	6,000						6,000	6,000	6,000	2,874
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	1,400	7,604
Subtotal - Charges for Service (lines 21 thru 33)	34	6,000	0		0	0	0	151,000	157,000	159,169	167,092
Special Assessments	35								0	0	0
Miscellaneous	36	2,000							2,000	4,000	5,289
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	0
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	0
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43	170,498	52,000	0	0	0	0	151,000	373,498	373,104	393,226
Beginning Fund Balance July 1	44	375,277	132,259	0	0	0	32,557	157,037	697,130	740,162	674,949
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	545,775	184,259	0	0	0	32,557	308,037	1,070,628	1,113,266	1,068,175

CITY OF

Gilman

ADOPTED BUDGET SUMMARY

YEAR ENDED JUNE 30, 2012

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2012 (J)	RE-ESTIMATED 2011 (K)	ACTUAL 2010 (L)
Revenues & Other Financing Sources											
Taxes Levied on Property	1	81,508	0		0	0			81,508	81,509	77,754
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	81,508	0		0	0			81,508	81,509	77,754
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	50,015	0		0	0			50,015	49,986	54,259
Licenses & Permits	7	625	0					0	625	625	765
Use of Money and Property	8	3,000	0	0	0	0	0	0	3,000	2,500	7,540
Intergovernmental	9	27,350	52,000	0	0	0		0	79,350	75,315	80,527
Charges for Fees & Service	10	6,000	0		0	0	0	151,000	157,000	159,169	167,092
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	2,000	0		0	0	0	0	2,000	4,000	5,289
Sub-Total Revenues	13	170,498	52,000	0	0	0	0	151,000	373,498	373,104	393,226
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	0
Proceeds of Capital Asset Sales	16	0	0	0	0	0		0	0	0	0
Total Revenues and Other Sources	17	170,498	52,000	0	0	0	0	151,000	373,498	373,104	393,226
Expenditures & Other Financing Uses											
Public Safety	18	45,858	0	0			0		45,858	50,351	42,017
Public Works	19	117,721	53,875	0			0		171,596	121,791	68,265
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	38,082	0	0			0		38,082	37,760	30,430
Community and Economic Development	22	0	0	0			0		0	0	0
General Government	23	36,367	0	0			0		36,367	35,816	27,912
Debt Service	24	0	0	0	0		0		0	25,769	0
Capital Projects	25	0	0	0		0	0		0	0	27,294
Total Government Activities Expenditures	26	238,028	53,875	0	0	0	0		291,903	271,487	195,918
Business Type Proprietary: Enterprise & ISF	27							145,502	145,502	144,649	132,095
Total Gov & Bus Type Expenditures	28	238,028	53,875	0	0	0	0	145,502	437,405	416,136	328,013
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	238,028	53,875	0	0	0	0	145,502	437,405	416,136	328,013
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31	-67,530	-1,875	0	0	0	0	5,498	-63,907	-43,032	65,213
Continuing Appropriation	33					0		0	0	0	
Beginning Fund Balance July 1	34	375,277	132,259	0	0	0	32,557	157,037	697,130	740,162	674,949
Ending Fund Balance June 30	35	307,747	130,384	0	0	0	32,557	162,535	633,223	697,130	740,162

