

64-606

Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2012 - ENDING JUNE 30, 2013

The City of: Gilman County Name: MARSHALL Date Budget Adopted: 03/12/12
(Date) xxx/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.

641-498-2531

Telephone Number

Signature

County Auditor Date Stamp

January 1, 2011 Property Valuations

Last Official Census

	With Gas & Electric	Without Gas & Electric	
Regular 2a	9,877,512	9,636,353	
DEBT SERVICE 3a	9,877,512	9,636,353	
Ag Land 4a	183,449		

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 80,008	78,054	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 5,000	4,878	52 0.50620
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 85,008	82,932	
384.1	3.00375	Ag Land	26 551	551	63 3.00375
Total General Fund Tax Levies (25 + 26)			27 85,559	83,483	Do Not Add
Special Revenue Levies					
384.8	0.27000	Emergency (if general fund at levy limit)	28 0	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
Rules	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)	37	0	69 0.00000
	SSMID 5 (A)	(B)	555	0	565 0.00000
	SSMID 6 (A)	(B)	556	0	566 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	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 85,559	83,483	72 8.60620

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.
- 6) The city is receiving TIF Revenues and has completed the TIF Indebtedness section of the TIF DEBT form in compliance with 384.16(1)

(County Auditor)

Fund Balance Worksheet for City of **Gilman**

		General	Special Rev	TIF	Debt Serv	Capt Proj	Permanent	Total	Proprietary	Grand
		(A)	(B)	Special Rev	(D)	(E)	(G)	Government	(I)	Total
(1)										
*Annual Report FY 2011										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	399,192	132,727				32,557	564,476	175,686	740,162
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	184,726	57,808		25,768			268,302	132,684	400,986
Actual Expenditures Except End Bal (pg 12, line 259) *	3	143,972	48,399		25,768			218,139	114,146	332,285
Ending Fund Balance June 30 (pg 12, line 261) *	4	439,946	142,136	0	0	0	32,557	614,639	194,224	808,863
(2)		General	Spec Rev	TIF	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Re-Estimated FY 2012										
Beginning Fund Balance	5	439,946	142,136	0	0	0	32,557	614,639	194,224	808,863
Re-Est Revenues	6	172,090	52,000	0	0	0	0	224,090	151,000	375,090
Re-Est Expenditures	7	338,028	53,875	0	0	0	0	391,903	145,502	537,405
Continuing Appropriation	8					0		0	0	0
Ending Fund Balance	9	274,008	140,261	0	0	0	32,557	446,826	199,722	646,548
(3)		General	Spec Rev	TIF	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2013										
Beginning Fund Balance	10	274,008	140,261	0	0	0	32,557	446,826	199,722	646,548
Revenues	11	168,634	53,000	0	0	0	0	221,634	151,000	372,634
Expenditures	12	247,270	55,053	0	0	0	0	302,323	146,372	448,695
Continuing Appropriation	13					0		0	0	0
Ending Fund Balance	14	195,372	138,208	0	0	0	32,557	366,137	204,350	570,487

* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2011

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

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2013

Fiscal Years

GOVERNMENT ACTIVITIES		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2013	RE-ESTIMATED 2012	ACTUAL 2011
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
PUBLIC SAFETY											
Police Department/Crime Prevention	1	20,000							20,000	20,000	18,597
Jail	2	1,180							1,180	0	0
Emergency Management	3								0	1,153	1,130
Flood Control	4								0	0	0
Fire Department	5	43,773							43,773	124,705	24,044
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	64,953	0	0			0		64,953	145,858	43,771
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	86,419	46,000						132,419	131,574	74,645
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		9,053						9,053	8,875	8,872
Traffic Control and Safety	15								0	0	0
Snow Removal	16								0	0	0
Highway Engineering	17								0	0	0
Street Cleaning	18								0	0	0
Airport <i>(if not Enterprise)</i>	19								0	0	0
Garbage <i>(if not Enterprise)</i>	20	7,000							7,000	17,721	4,029
Other Public Works	21	13,581							13,581	13,426	0
TOTAL (lines 12 - 21)	22	107,000	55,053	0			0		162,053	171,596	87,546
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	15,821
Museum, Band and Theater	32								0	0	0
Parks	33	1,450							1,450	1,450	960
Recreation	34								0	0	0
Cemetery	35	15,244							15,244	14,945	15,461
Community Center, Zoo, & Marina	36								0	0	0
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	38,381	0	0			0		38,381	38,082	32,242

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2013

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 2013 (J)	RE-ESTIMATED 2012 (K)	ACTUAL 2011 (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
TOTAL (lines 39 - 44)	44									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	1,100	667
Clerk, Treasurer, & Finance Adm.	47		12,750							12,750	12,500	12,030
Elections	48		1,300							1,300	1,300	0
Legal Services & City Attorney	49		5,500							5,500	5,500	3,895
City Hall & General Buildings	50		8,003							8,003	7,846	7,778
Tort Liability	51									0	8,121	0
Other General Government	52		8,283							8,283	0	4,442
TOTAL (lines 46 - 52)	53		36,936	0	0			0		36,936	36,367	28,812
DEBT SERVICE	54									0	0	25,768
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	0
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58		247,270	55,053	0	0	0	0		302,323	391,903	218,139
BUSINESS TYPE ACTIVITIES												
Proprietary: Enterprise & Budgeted ISF												
Water Utility	59								102,000	102,000	102,000	75,771
Sewer Utility	60								44,372	44,372	43,502	38,375
Electric Utility	61								0	0	0	0
Gas Utility	62								0	0	0	0
Airport	63								0	0	0	0
Landfill/Garbage	64								0	0	0	0
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
TOTAL Business Type Expenditures (lines 59 - 73)	73								146,372	146,372	145,502	114,146
TOTAL ALL EXPENDITURES (lines 58+74)	74		247,270	55,053	0	0	0	0	146,372	448,695	537,405	332,285
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+76)	78		247,270	55,053	0	0	0	0	146,372	448,695	537,405	332,285
Continuing Appropriation	79								0	0	0	0
Ending Fund Balance June 30	80		195,372	138,208	0	0	0	32,557	204,350	570,487	646,548	808,863

* 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 2013

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2013 (J)	RE-ESTIMATED 2012 (K)	ACTUAL 2011 (L)
REVENUES & OTHER FINANCING SOURCES											
Taxes Levied on Property	1	83,483	0		0	0			83,483	83,062	80,827
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	83,483	0		0	0			83,483	83,062	80,827
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	2,076	0		0	0			2,076	2,053	1,990
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	48,000							48,000	48,000	52,950
Subtotal - Other City Taxes (lines 6 thru 12)	13	50,076	0		0	0			50,076	50,053	54,940
Licenses & Permits	14	625							625	625	530
Use of Money & Property	15	3,000							3,000	3,000	7,334
Intergovernmental:											
Federal Grants & Reimbursements	16								0	800	0
Road Use Taxes	17		53,000						53,000	52,000	57,808
Other State Grants & Reimbursements	18	24,300							24,300	24,000	21,895
Local Grants & Reimbursements	19								0	2,550	5,646
Subtotal - Intergovernmental (lines 16 thru 19)	20	24,300	53,000	0	0	0		0	77,300	79,350	85,349
Charges for Fees & Service:											
Water Utility	21							86,000	86,000	86,000	87,408
Sewer Utility	22							65,000	65,000	65,000	71,044
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	3,000							3,000	6,000	2,740
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	1,023
Subtotal - Charges for Service (lines 21 thru 33)	34	3,000	0		0	0		151,000	154,000	157,000	162,215
Special Assessments	35								0	0	0
Miscellaneous	36	4,150							4,150	2,000	9,791
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
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
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43	168,634	53,000	0	0	0		151,000	372,634	375,090	400,986
Beginning Fund Balance July 1	44	274,008	140,261	0	0	0	32,557	199,722	646,548	808,863	740,162
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	442,642	193,261	0	0	0	32,557	350,722	1,019,182	1,183,953	1,141,148

ADOPTED BUDGET SUMMARY

YEAR ENDED JUNE 30, 2013

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 2013	(K) RE-ESTIMATED 2012	(L) ACTUAL 2011
Revenues & Other Financing Sources											
Taxes Levied on Property	1	83,483	0		0	0			83,483	83,062	80,827
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	83,483	0		0	0			83,483	83,062	80,827
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	50,076	0		0	0			50,076	50,053	54,940
Licenses & Permits	7	625	0					0	625	625	530
Use of Money and Property	8	3,000	0	0	0	0	0	0	3,000	3,000	7,334
Intergovernmental	9	24,300	53,000	0	0	0		0	77,300	79,350	85,349
Charges for Fees & Service	10	3,000	0		0	0	0	151,000	154,000	157,000	162,215
Special Assessments	11	0			0			0	0	0	0
Miscellaneous	12	4,150	0		0	0	0	0	4,150	2,000	9,791
Sub-Total Revenues	13	168,634	53,000	0	0	0	0	151,000	372,634	375,090	400,986
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	168,634	53,000	0	0	0	0	151,000	372,634	375,090	400,986
Expenditures & Other Financing Uses											
Public Safety	18	64,953	0	0			0		64,953	145,858	43,771
Public Works	19	107,000	55,053	0			0		162,053	171,596	87,546
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	38,381	0	0			0		38,381	38,082	32,242
Community and Economic Development	22	0	0	0			0		0	0	0
General Government	23	36,936	0	0			0		36,936	36,367	28,812
Debt Service	24	0	0	0	0		0		0	0	25,768
Capital Projects	25	0	0			0			0	0	0
Total Government Activities Expenditures	26	247,270	55,053	0	0	0	0		302,323	391,903	218,139
Business Type Proprietary: Enterprise & ISF	27							146,372	146,372	145,502	114,146
Total Gov & Bus Type Expenditures	28	247,270	55,053	0	0	0	0	146,372	448,695	537,405	332,285
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	247,270	55,053	0	0	0	0	146,372	448,695	537,405	332,285
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31	-78,636	-2,053	0	0	0	0	4,628	-76,061	-162,315	68,701
Continuing Appropriation	33							0	0	0	
Beginning Fund Balance July 1	34	274,008	140,261	0	0	0	32,557	199,722	646,548	808,863	740,162
Ending Fund Balance June 30	35	195,372	138,208	0	0	0	32,557	204,350	570,487	646,548	808,863

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

City Name: Gilman

Fiscal Year
2013

Project Name (A)		Amount of Issue (B)	Date Certified to County Auditor (C)	Principal Due FY 2013 (D)	Interest Due FY 2013 +(E)	Bond Reg/Other Fees Due FY 2013 +(F)	Total Obligation Due FY 2013 =(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

