

06-035

Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2016 - ENDING JUNE 30, 2017

Resolution No.: 2016-04

The City of: Garrison

County Name: BENTON

Date Budget Adopted: 3/7/2016

(Date) xx/xx/xx

The below-signed certifies that the City Council, on the date stated above, lawfully approved the named resolution adopting a budget for next fiscal year, as summarized on this and the supporting pages. Attached is Long Term Debt Schedule Form 703 which lists any and all of the debt service obligations of the City.

319-477-8353

Telephone Number

Signature

County Auditor Date Stamp

January 1, 2015 Property Valuations

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	2a <u>3,992,875</u>	2b <u>3,806,922</u>	371
DEBT SERVICE	3a <u>3,992,875</u>	3b <u>3,806,922</u>	
Ag Land	4a <u>216,564</u>		

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 32,342	30,836	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	1,907	52 0.50089
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
		Total General Fund Regular Levies (5 thru 24)	25 34,342	32,743	
384.1	3.00375	Ag Land	26 651	651	63 3.00375
		Total General Fund Tax Levies (25 + 26)	27 34,993	33,394	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
		Total Employee Benefit Levies (29,30,31)	32 0	0	65 0
		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
		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
		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
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41 _____	0	71 0
		Total Property Taxes (27+39+40+41)	42 34,993	33,394	72 8.60089

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) Number of the resolution adopting the budget has been included at the top of this form.
- 6) The budget file uploaded to the SUBMIT Area matched the paper copy certified by the city to this office.
- 7) The long term debt schedule (Form 703) shows sufficient payment amounts to pay the G.O. debt 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)	
(1)											
*Annual Report FY 2015											
Beginning Fund Balance July 1 (pg 5, line 134) *	1	135,661	102,088	0	0	0	0	237,749	52,812	290,561	
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	76,757	58,013	0	0	0	0	134,770	139,212	273,982	
Actual Expenditures Except End Bal (pg 12, line 259) *	3	176,706	37,189	0	0	0	0	213,895	143,915	357,810	
Ending Fund Balance June 30 (pg 12, line 261) *	4	35,712	122,912	0	0	0	0	158,624	48,109	206,733	
(2)											
** Re-Estimated FY 2016											
Beginning Fund Balance	5	35,712	122,912	0	0	0	0	158,624	48,109	206,733	
Re-Est Revenues	6	48,759	56,915	0	0	0	0	105,674	113,000	218,674	
Re-Est Expenditures	7	68,759	56,915	0	0	0	0	125,674	103,000	228,674	
Ending Fund Balance	8	15,712	122,912	0	0	0	0	138,624	58,109	196,733	
(3)											
** Budget FY 2017											
Beginning Fund Balance	9	15,712	122,912	0	0	0	0	138,624	58,109	196,733	
Revenues	10	86,040	64,891	0	0	0	0	150,931	127,000	277,931	
Expenditures	11	76,040	64,891	0	0	0	0	140,931	117,000	257,931	
Ending Fund Balance	12	25,712	122,912	0	0	0	0	148,624	68,109	216,733	

* 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.

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2017

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 2017 (J)	RE-ESTIMATED 2016 (K)	ACTUAL 2015 (L)
PUBLIC SAFETY											
Police Department/Crime Prevention	1	3,666							3,666	3,510	3,510
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	0
Animal Control	9								0	0	0
Other Public Safety	10								0	0	1,000
TOTAL (lines 1 - 10)	11	9,242	0				0		9,242	9,086	9,086
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	6,629	38,891						45,520	62,915	38,545
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	4,000	4,000						8,000	8,000	4,151
Traffic Control and Safety	15								0	0	0
Snow Removal	16	1,000	2,000						3,000	3,000	1,070
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	11,629	44,891				0		56,520	73,915	43,766
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
CULTURE & RECREATION											
Library Services	31	41,540							41,540	3,300	3,300
Museum, Band and Theater	32								0	0	0
Parks	33	2,000							2,000	1,500	878
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	43,540	0				0		43,540	4,800	4,178

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2017

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 2017 (J)	RE-ESTIMATED 2016 (K)	ACTUAL 2015 (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)	45	0	0	0					0	0	0
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46								0	2,250	2,340
Clerk, Treasurer, & Finance Adm.	47								0	3,600	8,137
Elections	48								0	1,400	0
Legal Services & City Attorney	49								0	1,000	4,632
City Hall & General Buildings	50								0	3,623	118,034
Tort Liability	51								0	2,000	2,098
Other General Government	52	11,629							11,629	4,000	4,382
TOTAL (lines 46 - 52)	53	11,629	0	0					11,629	17,873	139,623
DEBT SERVICE	54								0	0	0
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	76,040	44,891	0	0	0	0		120,931	105,674	196,653
BUSINESS TYPE ACTIVITIES											
Proprietary: Enterprise & Budgeted ISF											
Water Utility	59							50,000	50,000	45,000	49,316
Sewer Utility	60							30,000	30,000	25,000	68,084
Electric Utility	61								0	0	0
Gas Utility	62								0	0	0
Airport	63								0	0	0
Landfill/Garbage	64							37,000	37,000	33,000	26,515
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							117,000	117,000	103,000	143,915
TOTAL ALL EXPENDITURES (lines 58+74)	74	76,040	44,891	0	0	0	0	117,000	237,931	208,674	340,568
Regular Transfers Out	75		20,000						20,000	20,000	17,242
Internal TIF Loan / Repayment Transfers Out	76								0	0	0
Total ALL Transfers Out	77	0	20,000	0	0	0	0	0	20,000	20,000	17,242
Total Expenditures & Fund Transfers Out (lines 75+78)	78	76,040	64,891	0	0	0	0	117,000	257,931	228,674	357,810
Ending Fund Balance June 30	79	25,712	122,912	0	0	0	0	68,109	216,733	196,733	206,733

* 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 2017

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2017 (J)	RE-ESTIMATED 2016 (K)	ACTUAL 2015 (L)
REVENUES & OTHER FINANCING SOURCES											
Taxes Levied on Property	1	33,394	0		0	0			33,394	33,953	33,468
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	33,394	0		0	0			33,394	33,953	33,468
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	1,599	0		0	0			1,599	1,592	1,609
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	24,153
Subtotal - Other City Taxes (lines 6 thru 12)	13	1,599	20,000		0	0			21,599	21,592	25,762
Licenses & Permits	14	300							300	500	475
Use of Money & Property	15	100							100	300	172
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		44,891						44,891	36,915	33,835
Other State Grants & Reimbursements	18	407	0	0	0	0		0	407	414	0
Local Grants & Reimbursements	19	38,240							38,240	0	0
Subtotal - Intergovernmental (lines 16 thru 19)	20	38,647	44,891	0	0	0		0	83,538	37,329	33,835
Charges for Fees & Service:											
Water Utility	21							50,000	50,000	45,000	45,459
Sewer Utility	22							30,000	30,000	25,000	47,494
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							37,000	37,000	33,000	28,868
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	60
Subtotal - Charges for Service (lines 21 thru 33)	34	0	0		0	0	0	117,000	117,000	103,000	121,881
Special Assessments	35								0	0	1,142
Miscellaneous	36	2,000							2,000	2,000	40,005
Other Financing Sources:											
Regular Operating Transfers In	37	10,000						10,000	20,000	20,000	17,242
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	17,242
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	17,242
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43	86,040	64,891	0	0	0	0	127,000	277,931	218,674	273,982
Beginning Fund Balance July 1	44	15,712	122,912	0	0	0	0	58,109	196,733	206,733	290,561
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	101,752	187,803	0	0	0	0	185,109	474,664	425,407	564,543

CITY OF

Garrison

ADOPTED BUDGET SUMMARY

YEAR ENDED JUNE 30, 2017

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2017 (J)	RE-ESTIMATED 2016 (K)	ACTUAL 2015 (L)
Revenues & Other Financing Sources											
Taxes Levied on Property	1	33,394	0		0	0			33,394	33,953	33,468
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	33,394	0		0	0			33,394	33,953	33,468
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	1,599	20,000		0	0			21,599	21,592	25,762
Licenses & Permits	7	300	0					0	300	500	475
Use of Money and Property	8	100	0	0	0	0	0	0	100	300	172
Intergovernmental	9	38,647	44,891	0	0	0		0	83,538	37,329	33,835
Charges for Fees & Service	10	0	0		0	0	0	117,000	117,000	103,000	121,881
Special Assessments	11	0	0		0	0		0	0	0	1,142
Miscellaneous	12	2,000	0		0	0	0	0	2,000	2,000	40,005
Sub-Total Revenues	13	76,040	64,891	0	0	0	0	117,000	257,931	198,674	256,740
Other Financing Sources:											
Total Transfers In	14	10,000	0	0	0	0	0	10,000	20,000	20,000	17,242
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	0
Total Revenues and Other Sources	17	86,040	64,891	0	0	0	0	127,000	277,931	218,674	273,982
Expenditures & Other Financing Uses											
Public Safety	18	9,242	0	0			0		9,242	9,086	9,086
Public Works	19	11,629	44,891	0			0		56,520	73,915	43,766
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	43,540	0	0			0		43,540	4,800	4,178
Community and Economic Development	22	0	0	0			0		0	0	0
General Government	23	11,629	0	0			0		11,629	17,873	139,623
Debt Service	24	0	0	0	0		0		0	0	0
Capital Projects	25	0	0	0		0	0		0	0	0
Total Government Activities Expenditures	26	76,040	44,891	0	0	0	0		120,931	105,674	196,653
Business Type Proprietary: Enterprise & ISF	27							117,000	117,000	103,000	143,915
Total Gov & Bus Type Expenditures	28	76,040	44,891	0	0	0	0	117,000	237,931	208,674	340,568
Total Transfers Out	29	0	20,000	0	0	0	0	0	20,000	20,000	17,242
Total ALL Expenditures/Fund Transfers Out	30	76,040	64,891	0	0	0	0	117,000	257,931	228,674	357,810
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	10,000	0	0	0	0	0	10,000	20,000	-10,000	-83,828
Beginning Fund Balance July 1	33	15,712	122,912	0	0	0	0	58,109	196,733	206,733	290,561
Ending Fund Balance June 30	34	25,712	122,912	0	0	0	0	68,109	216,733	196,733	206,733

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

City Name: Garrison

Fiscal Year
2017

	Project Name (A)	Amount of Issue (B)	Type of Debt Obligation (C)	Date Certified to County Auditor (D)	Debt Resolution Number (E)	Principal Due FY 2017 (F)	Interest Due FY 2017 +(G)	Bond Reg./ Paying Agent Fees Due FY 2017 +(H)	Total Obligation Due FY 2017 =(I)	Paid from Funds OTHER THAN Current Year Debt Service Taxes ==(J)	Amount Paid Current Year Debt Service Levy =(K)
(1)			NO SELECTION						0		0
(2)			NO SELECTION						0		0
(3)			NO SELECTION						0		0
(4)			NO SELECTION						0		0
(5)			NO SELECTION						0		0
(6)			NO SELECTION						0		0
(7)			NO SELECTION						0		0
(8)			NO SELECTION						0		0
(9)			NO SELECTION						0		0
(10)			NO SELECTION						0		0
(11)			NO SELECTION						0		0
(12)			NO SELECTION						0		0
(13)			NO SELECTION						0		0
(14)			NO SELECTION						0		0
(15)			NO SELECTION						0		0
(16)			NO SELECTION						0		0
(17)			NO SELECTION						0		0
(18)			NO SELECTION						0		0
(19)			NO SELECTION						0		0
(20)			NO SELECTION						0		0
(21)			NO SELECTION						0		0
(22)			NO SELECTION						0		0
(23)			NO SELECTION						0		0
(24)			NO SELECTION						0		0
(25)			NO SELECTION						0		0
(26)			NO SELECTION						0		0
(27)			NO SELECTION						0		0
(28)			NO SELECTION						0		0
(29)			NO SELECTION						0		0
(30)			NO SELECTION						0		0
	TOTALS					0	0	0	0	0	0

