

# 21-175

## Adoption of Budget and Certification of City Taxes

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

The City of: Gillett Grove County Name: CLAY Date Budget Adopted: 03/08/13  
(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.

712-584-6602  
Telephone Number

\_\_\_\_\_  
Signature

County Auditor Date Stamp:

**January 1, 2012 Property Valuations**

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular 2a	521,040	488,127	49
<b>Debt Service Value</b> 3a			
Ag Land 4a	67,994		

				TAXES LEVIED		
Code Sec.	Dollar Limit	Purpose		(A)	(B)	(C)
				Request with Utility Replacement	Property Taxes Levied	Rate
384.1	8.10000	Regular General levy	5	4,220	3,954	8.10000
-384		Non-Voted Other Permissible Levies				
12(8)	0.67500	Contract for use of Bridge	6		0	0.00000
12(10)	0.95000	Opr & Maint publicly owned Transit	7		0	0.00000
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center	8		0	0.00000
12(12)	0.13500	Opr & Maint of City owned Civic Center	9		0	0.00000
12(13)	0.06750	Planning a Sanitary Disposal Project	10		0	0.00000
12(14)	0.27000	Aviation Authority (under sec.330A.15)	11		0	0.00000
12(16)	0.06750	Levee Impr. fund in special charter city	13		0	0.00000
12(18)	Amt Nec	Liability, property & self insurance costs	14	2,476	2,320	4.75203
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462		0	0.00000
-384		Voted Other Permissible Levies				
12(1)	0.13500	Instrumental/Vocal Music Groups	15		0	0.00000
12(2)	0.81000	Memorial Building	16		0	0.00000
12(3)	0.13500	Symphony Orchestra	17		0	0.00000
12(4)	0.27000	Cultural & Scientific Facilities	18		0	0.00000
12(5)	As Voted	County Bridge	19		0	0.00000
12(6)	1.35000	Missi or Missouri River Bridge Const.	20		0	0.00000
12(9)	0.03375	Aid to a Transit Company	21		0	0.00000
12(17)	0.20500	Maintain Institution received by gift/devise	22		0	0.00000
12(19)	1.00000	City Emergency Medical District	463		0	0.00000
12(21)	0.27000	Support Public Library	23		0	0.00000
28E.22	1.50000	Unified Law Enforcement	24		0	0.00000
<b>Total General Fund Regular Levies (5 thru 24)</b>				25	6,696	6,274
384.1	3.00375	Ag Land	26	204	204	3.00375
<b>Total General Fund Tax Levies (25 + 26)</b>				27	6,900	6,478
<b>Special Revenue Levies</b>						
384.8	0.27000	Emergency (if general fund at levy limit)	28	0	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
<b>Total Employee Benefit Levies (29,30,31)</b>				32	0	0.00000
<b>Sub Total Special Revenue Levies (28+32)</b>				33	0	0.00000
Valuation						
386	As Req					
		With Gas & Elec	Without Gas & Elec			
	SSMID 1 (A)			34	0	0.00000
	SSMID 2 (A)			35	0	0.00000
	SSMID 3 (A)			36	0	0.00000
	SSMID 4 (A)			37	0	0.00000
	SSMID 5 (A)			555	0	0.00000
	SSMID 6 (A)			556	0	0.00000
	SSMID 7 (A)			1177	0	0.00000
<b>Total SSMID</b>				38	0	0.00000
<b>Total Special Revenue Levies</b>				39	0	0.00000
384.4	Amt Nec	<b>Debt Service Levy 76.10(6)</b>	40	0	0	0.00000
384.7	0.67500	<b>Capital Projects (Capital Improv. Reserve)</b>	41		0	0.00000
<b>Total Property Taxes (27+39+40+41)</b>				42	6,900	6,478
				42	6,478	12.85203

**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

**Gillett Grove**

		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)
<b>(1)</b>										
<b>*Annual Report FY 2012</b>										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	59,992	-4,525					55,467	-4,525	50,942
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	14,312	3,354					17,666	8,748	26,414
Actual Expenditures Except End Bal (pg 12, line 259) *	3	14,043						14,043	7,245	21,288
Ending Fund Balance June 30 (pg 12, line 270) *	4	60,261	-1,171	0	0	0	0	59,090	-3,022	56,068
<b>(2)</b>		<b>General</b>	<b>Spec Rev</b>	<b>TIF Special Rev</b>	<b>Debt Serv</b>	<b>Capt Proj</b>	<b>Permanent</b>	<b>Tot Govt</b>	<b>Proprietary</b>	<b>Grand Total</b>
<b>** Re-Estimated FY 2013</b>										
Beginning Fund Balance	5	60,261	-1,171	0	0	0	0	59,090	-3,022	56,068
Re-Est Revenues	6	15,974	3,354	0	0	0	0	19,328	8,900	28,228
Re-Est Expenditures	7	20,020	2,183	0	0	0	0	22,203	8,797	31,000
Ending Fund Balance	8	56,215	0	0	0	0	0	56,215	-2,919	53,296
<b>(3)</b>		<b>General</b>	<b>Spec Rev</b>	<b>TIF Special Rev</b>	<b>Debt Serv</b>	<b>Capt Proj</b>	<b>Permanent</b>	<b>Tot Govt</b>	<b>Proprietary</b>	<b>Grand Total</b>
<b>** Budget FY 2014</b>										
Beginning Fund Balance	9	56,215	0	0	0	0	0	56,215	-2,919	53,296
Revenues	10	15,193	3,354	0	0	0	0	18,547	8,900	27,447
Expenditures	11	18,050	3,354	0	0	0	0	21,404	8,797	30,201
Ending Fund Balance	12	53,358	0	0	0	0	0	53,358	-2,816	50,542

\* 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		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)
<b>PUBLIC SAFETY</b>											
Police Department/Crime Prevention	1	859							859	859	859
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	400							400	400	200
Ambulance	6								0	0	0
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8	504							504	504	504
Animal Control	9								0	0	0
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	1,763	0	0			0		1,763	1,763	1,563
<b>PUBLIC WORKS</b>											
Roads, Bridges, & Sidewalks	12	1,246	3,354						4,600	4,654	1,018
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	2,141							2,141	2,141	2,108
Traffic Control and Safety	15								0	0	0
Snow Removal	16	1,767							1,767	1,767	853
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	5,154	3,354	0			0		8,508	8,562	3,979
<b>HEALTH &amp; SOCIAL SERVICES</b>											
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	150
TOTAL (lines 23 - 29)	30	150	0	0			0		150	150	150
<b>CULTURE &amp; RECREATION</b>											
Library Services	31								0	0	0
Museum, Band and Theater	32								0	0	0
Parks	33								0	0	0
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	0	0			0		0	0	0

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2014

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 2014 (J)	RE-ESTIMATED 2013 (K)	ACTUAL 2012 (L)
<b>COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>												
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		350							350	595	75
TOTAL (lines 39 - 44)	45		350	0	0			0		350	595	75
<b>GENERAL GOVERNMENT</b>												
Mayor, Council, & City Manager	46		2,400							2,400	2,400	1,745
Clerk, Treasurer, & Finance Adm.	47		1,753							1,753	1,753	1,753
Elections	48		880							880	880	0
Legal Services & City Attorney	49		500							500	1,000	0
City Hall & General Buildings	50		3,000							3,000	3,000	2,720
Tort Liability	51		2,100							2,100	2,100	2,058
Other General Government	52									0	0	0
TOTAL (lines 46 - 52)	53		10,633	0	0			0		10,633	11,133	8,276
<b>DEBT SERVICE</b>	54									0	0	0
Gov Capital Projects	55									0	0	0
TIF Capital Projects	56									0	0	0
<b>TOTAL CAPITAL PROJECTS</b>	57		0	0	0		0	0		0	0	0
<b>TOTAL Government Activities Expenditures</b> <i>(lines 11+22+30+38+45+53+54+57)</i>	58		18,050	3,354	0	0	0	0		21,404	22,203	14,043
<b>BUSINESS TYPE ACTIVITIES</b>												
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>												
Water Utility	59								6,397	6,397	6,397	4,845
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								2,400	2,400	2,400	2,400
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
<b>TOTAL Business Type Expenditures (lines 59 - 73)</b>	73								8,797	8,797	8,797	7,245
<b>TOTAL ALL EXPENDITURES (lines 58+74)</b>	74		18,050	3,354	0	0	0	0	8,797	30,201	31,000	21,288
Regular Transfers Out	75									0	0	0
Internal TIF Loan / Repayment Transfers Out	76									0	0	0
<b>Total ALL Transfers Out</b>	77		0	0	0	0	0	0	0	0	0	0
<b>Total Expenditures &amp; Fund Transfers Out (lines 75+78)</b>	78		18,050	3,354	0	0	0	0	8,797	30,201	31,000	21,288
<b>Ending Fund Balance June 30</b>	79		53,358	0	0	0	0	0	-2,816	50,542	53,296	56,068

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)
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>											
Taxes Levied on Property	1	6,478	0		0	0			6,478	6,533	6,533
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	6,478	0		0	0			6,478	6,533	6,533
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	432	0		0	0			432	0	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	6,540							6,540	5,971	5,971
Subtotal - Other City Taxes (lines 6 thru 12)	13	6,972	0		0	0			6,972	5,971	5,971
Licenses & Permits	14								0	0	390
Use of Money & Property	15	1,743							1,743	3,470	1,418
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		3,354						3,354	3,354	3,354
Other State Grants & Reimbursements	18								0	0	0
Local Grants & Reimbursements	19								0	0	0
Subtotal - Intergovernmental (lines 16 thru 19)	20	0	3,354	0	0	0		0	3,354	3,354	3,354
Charges for Fees & Service:											
Water Utility	21							6,316	6,316	6,316	6,198
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							2,584	2,584	2,584	2,550
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	0	0		0	0		8,900	8,900	8,900	8,748
Special Assessments	35								0	0	0
Miscellaneous	36								0	0	0
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, & 42)	43	15,193	3,354	0	0	0	0	8,900	27,447	28,228	26,414
Beginning Fund Balance July 1	44	56,215	0	0	0	0	0	-2,919	53,296	56,068	50,942
<b>TOTAL REVENUES &amp; BEGIN BALANCE (lines 42+43)</b>	<b>45</b>	<b>71,408</b>	<b>3,354</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,981</b>	<b>80,743</b>	<b>84,296</b>	<b>77,356</b>

CITY OF

Gillett Grove

ADOPTED BUDGET SUMMARY

YEAR ENDED JUNE 30, 2014

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 2014	(K) RE-ESTIMATED 2013	(L) ACTUAL 2012
<b>Revenues &amp; Other Financing Sources</b>											
Taxes Levied on Property	1	6,478	0		0	0			6,478	6,533	6,533
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	6,478	0		0	0			6,478	6,533	6,533
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	6,972	0		0	0			6,972	5,971	5,971
Licenses & Permits	7	0	0					0	0	0	390
Use of Money and Property	8	1,743	0	0	0	0	0	0	1,743	3,470	1,418
Intergovernmental	9	0	3,354	0	0	0		0	3,354	3,354	3,354
Charges for Fees & Service	10	0	0		0	0	0	8,900	8,900	8,900	8,748
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	0	0		0	0	0	0	0	0	0
Sub-Total Revenues	13	15,193	3,354	0	0	0	0	8,900	27,447	28,228	26,414
<b>Other Financing Sources:</b>											
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	15,193	3,354	0	0	0	0	8,900	27,447	28,228	26,414
<b>Expenditures &amp; Other Financing Uses</b>											
Public Safety	18	1,763	0	0			0		1,763	1,763	1,563
Public Works	19	5,154	3,354	0			0		8,508	8,562	3,979
Health and Social Services	20	150	0	0			0		150	150	150
Culture and Recreation	21	0	0	0			0		0	0	0
Community and Economic Development	22	350	0	0			0		350	595	75
General Government	23	10,633	0	0			0		10,633	11,133	8,276
Debt Service	24	0	0	0	0		0		0	0	0
Capital Projects	25	0	0			0			0	0	0
Total Government Activities Expenditures	26	18,050	3,354	0	0	0	0		21,404	22,203	14,043
Business Type Proprietary: Enterprise & ISF	27							8,797	8,797	8,797	7,245
Total Gov & Bus Type Expenditures	28	18,050	3,354	0	0	0	0	8,797	30,201	31,000	21,288
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	18,050	3,354	0	0	0	0	8,797	30,201	31,000	21,288
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31										
	32	-2,857	0	0	0	0	0	103	-2,754	-2,772	5,126
Beginning Fund Balance July 1	33	56,215	0	0	0	0	0	-2,919	53,296	56,068	50,942
Ending Fund Balance June 30	34	53,358	0	0	0	0	0	-2,816	50,542	53,296	56,068

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

City Name: **Gillett Grove**

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



