

05-030

Adoption of Budget and Certification of City Taxes

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

The City of: Gray County Name: AUDUBON Date Budget Adopted: 03/11/13
(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.

712-563-4798 Telephone Number		_____ Signature	
County Auditor Date Stamp		January 1, 2012 Property Valuations	
		With Gas & Electric	Without Gas & Electric
Regular	2a	480,965	458,881
Debt Service Value	3a	480,965	458,881
Ag Land	4a	559,257	
		Last Official Census	
		63	

				TAXES LEVIED			
		(A)	(B)			(C)	
Code	Dollar	Request with	Property Taxes			Rate	
Sec.	Limit	Utility Replacement	Levied				
Purpose							
384.1	8.10000	Regular General levy	3,896	3,717		8.10000	
Non-Voted Other Permissible Levies							
12(8)	0.67500	Contract for use of Bridge		0		0.00000	
12(10)	0.95000	Opr & Maint publicly owned Transit		0		0.00000	
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center		0		0.00000	
12(12)	0.13500	Opr & Maint of City owned Civic Center		0		0.00000	
12(13)	0.06750	Planning a Sanitary Disposal Project		0		0.00000	
12(14)	0.27000	Aviation Authority (under sec.330A.15)	115	110		0.23910	
12(16)	0.06750	Levee Impr. fund in special charter city		0		0.00000	
12(18)	Amt Nec	Liability, property & self insurance costs	1,200	1,145		2.49498	
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.		0		0.00000	
Voted Other Permissible Levies							
12(1)	0.13500	Instrumental/Vocal Music Groups		0		0.00000	
12(2)	0.81000	Memorial Building		0		0.00000	
12(3)	0.13500	Symphony Orchestra		0		0.00000	
12(4)	0.27000	Cultural & Scientific Facilities		0		0.00000	
12(5)	As Voted	County Bridge		0		0.00000	
12(6)	1.35000	Missi or Missouri River Bridge Const.		0		0.00000	
12(9)	0.03375	Aid to a Transit Company		0		0.00000	
12(17)	0.20500	Maintain Institution received by gift/devise		0		0.00000	
12(19)	1.00000	City Emergency Medical District		0		0.00000	
12(21)	0.27000	Support Public Library		0		0.00000	
28E.22	1.50000	Unified Law Enforcement		0		0.00000	
Total General Fund Regular Levies (5 thru 24)			5,211	4,972			
384.1	3.00375	Ag Land	1,680	1,680		3.00375	
Total General Fund Tax Levies (25 + 26)			6,891	6,652			Do Not Add
Special Revenue Levies							
384.8	0.27000	Emergency (if general fund at levy limit)	0	0		0.00000	
384.6	Amt Nec	Police & Fire Retirement		0		0.00000	
	Amt Nec	FICA & IPERS (if general fund at levy limit)	750	716		1.55937	
Rules	Amt Nec	Other Employee Benefits		0		0.00000	
Total Employee Benefit Levies (29,30,31)			750	716		1.55937	
Sub Total Special Revenue Levies (28+32)			750	716			
Valuation							
386	As Req	With Gas & Elec	Without Gas & Elec				
SSMID 1	(A)	(B)		0		0.00000	
SSMID 2	(A)	(B)		0		0.00000	
SSMID 3	(A)	(B)		0		0.00000	
SSMID 4	(A)	(B)		0		0.00000	
SSMID 5	(A)	(B)		0		0.00000	
SSMID 6	(A)	(B)		0		0.00000	
SSMID 7	(A)	(B)		0		0.00000	
Total SSMID			0	0			Do Not Add
Total Special Revenue Levies			750	716			
384.4	Amt Nec	Debt Service Levy	76.10(6)	0		0.00000	
384.7	0.67500	Capital Projects (Capital Improv. Reserve)		0		0.00000	
Total Property Taxes (27+39+40+41)			7,641	7,368		12.39345	

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 **Gray**

(1) *Annual Report FY 2012		General	Special Rev	TIF	Debt Serv	Capt Proj	Permanent	Total	Proprietary	Grand
		(A)	(B)	Special Rev	(D)	(E)	(G)	Government	(I)	Total
		(C)		(C)				(H)		(J)
Beginning Fund Balance July 1 (pg 5, line 134) *	1	35,731	6,671					42,402	35,718	78,120
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	11,817	3,368					15,185	8,768	23,953
Actual Expenditures Except End Bal (pg 12, line 259) *	3	9,073	1,310					10,383	7,780	18,163
Ending Fund Balance June 30 (pg 12, line 270) *	4	38,475	8,729	0	0	0	0	47,204	36,706	83,910
(2) ** Re-Estimated FY 2013		General	Spec Rev	TIF	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
Beginning Fund Balance	5	38,475	8,729	0	0	0	0	47,204	36,706	83,910
Re-Est Revenues	6	10,901	3,571	0	0	0	0	14,472	6,700	21,172
Re-Est Expenditures	7	29,700	9,200	0	0	0	0	38,900	7,780	46,680
Ending Fund Balance	8	19,676	3,100	0	0	0	0	22,776	35,626	58,402
(3) ** Budget FY 2014		General	Spec Rev	TIF	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
Beginning Fund Balance	9	19,676	3,100	0	0	0	0	22,776	35,626	58,402
Revenues	10	11,031	3,950	0	0	0	0	14,981	6,750	21,731
Expenditures	11	11,400	1,700	0	0	0	0	13,100	6,500	19,600
Ending Fund Balance	12	19,307	5,350	0	0	0	0	24,657	35,876	60,533

* 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.

CITY OF Gray

As provided in Iowa Code Section 384.12, subsection 22, a city may levy the amount necessary in support of a local Emergency Management Commission. In addition to this individual levy, Emergency Management Commission support may also be included as part of the General Fund Levy. Iowa Code Section 29C.17, subsection 5 states that any support from cities or counties must be separately reported on tax statements issued by the county treasurer.

Input the amount of General Fund Levy request to be used for support of an Emergency Management Commission. The total below will reflect the total amount of Emergency Management Commission support provided by the City.

	Request with Utility Replacement (A)	Property Taxes Levied (B)
1 Portion of General Fund Levy Used for Emerg. Mgmt. Comm.	0	0
2 <u>Support of a Local Emerg.Mgmt.Comm.</u>	0	0
3 TOTAL FOR FISCAL YEAR 2014	0	0

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2014

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 2014 (J)	RE-ESTIMATED 2013 (K)	ACTUAL 2012 (L)
PUBLIC SAFETY											
Police Department/Crime Prevention	1								0	0	0
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5								0	0	0
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	0	0	0			0		0	0	0
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12		1,200						1,200	27,700	1,310
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	1,200							1,200	1,000	0
Traffic Control and Safety	15								0	0	0
Snow Removal	16		500						500	500	0
Highway Engineering	17								0	0	0
Street Cleaning	18								0	0	817
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	1,200	1,700	0			0		2,900	29,200	2,127
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								0	0	0
Museum, Band and Theater	32								0	0	0
Parks	33								0	0	0
Recreation	34								0	0	0
Cemetery	35	700							700	700	715
Community Center, Zoo, & Marina	36								0	0	0
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	700	0	0			0		700	700	715

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)
COMMUNITY & ECONOMIC DEVELOPMENT												
Community Beautification	39		1,000							1,000	1,000	615
Economic Development	40		1,500							1,500	1,000	992
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		2,500	0	0			0		2,500	2,000	1,607
GENERAL GOVERNMENT												
Mayor, Council, & City Manager	46		1,800							1,800	2,200	1,681
Clerk, Treasurer, & Finance Adm.	47		2,200							2,200	2,400	2,113
Elections	48		200							200	300	191
Legal Services & City Attorney	49		100							100	100	0
City Hall & General Buildings	50		1,000							1,000	500	127
Tort Liability	51		1,200							1,200	1,000	994
Other General Government	52		500							500	500	828
TOTAL (lines 46 - 52)	53		7,000	0	0			0		7,000	7,000	5,934
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 <i>(lines 11+22+30+38+45+53+54+57)</i>	58		11,400	1,700	0	0	0	0		13,100	38,900	10,383
BUSINESS TYPE ACTIVITIES												
Proprietary: Enterprise & Budgeted ISF												
Water Utility	59									0	0	0
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								6,500	6,500	7,780	7,780
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								6,500	6,500	7,780	7,780
TOTAL ALL EXPENDITURES (lines 58+74)	74		11,400	1,700	0	0	0	0	6,500	19,600	46,680	18,163
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		11,400	1,700	0	0	0	0	6,500	19,600	46,680	18,163
Ending Fund Balance June 30	79		19,307	5,350	0	0	0	0	35,876	60,533	58,402	83,910

The last two columns will fill in once the Re-Est forms are completed

REVENUES DETAIL

Fiscal Year Ending

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
REVENUES & OTHER FINANCING SOURCES											
Taxes Levied on Property	1	6,652	716		0	0			7,368	6,932	7,534
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	6,652	716		0	0			7,368	6,932	7,534
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	239	34		0	0			273	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	4,100							4,100	4,500	4,107
Subtotal - Other City Taxes (lines 6 thru 12)	13	4,339	34		0	0			4,373	4,500	4,107
Licenses & Permits	14								0	0	0
Use of Money & Property	15	40						250	290	240	408
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		3,200						3,200	3,000	3,368
Other State Grants & Reimbursements	18								0	0	0
Local Grants & Reimbursements	19								0	0	0
Subtotal - Intergovernmental (lines 16 thru 19)	20	0	3,200	0	0	0		0	3,200	3,000	3,368
Charges for Fees & Service:											
Water Utility	21								0	0	0
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							6,500	6,500	6,500	8,387
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		6,500	6,500	6,500	8,387
Special Assessments	35								0	0	0
Miscellaneous	36								0	0	149
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, & 42)	43	11,031	3,950	0	0	0	0	6,750	21,731	21,172	23,953
Beginning Fund Balance July 1	44	19,676	3,100	0	0	0	0	35,626	58,402	83,910	78,120
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	30,707	7,050	0	0	0	0	42,376	80,133	105,082	102,073

CITY OF

Gray

ADOPTED BUDGET SUMMARY

YEAR ENDED JUNE 30, 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)
Revenues & Other Financing Sources											
Taxes Levied on Property	1	6,652	716		0	0			7,368	6,932	7,534
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	6,652	716		0	0			7,368	6,932	7,534
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	4,339	34		0	0			4,373	4,500	4,107
Licenses & Permits	7	0	0					0	0	0	0
Use of Money and Property	8	40	0	0	0	0	0	250	290	240	408
Intergovernmental	9	0	3,200	0	0	0		0	3,200	3,000	3,368
Charges for Fees & Service	10	0	0		0	0	0	6,500	6,500	6,500	8,387
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	0	0		0	0	0	0	0	0	149
Sub-Total Revenues	13	11,031	3,950	0	0	0	0	6,750	21,731	21,172	23,953
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
Proceeds of Capital Asset Sales	16	0	0	0	0	0	0	0	0	0	0
Total Revenues and Other Sources	17	11,031	3,950	0	0	0	0	6,750	21,731	21,172	23,953
Expenditures & Other Financing Uses											
Public Safety	18	0	0	0			0		0	0	0
Public Works	19	1,200	1,700	0			0		2,900	29,200	2,127
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	700	0	0			0		700	700	715
Community and Economic Development	22	2,500	0	0			0		2,500	2,000	1,607
General Government	23	7,000	0	0			0		7,000	7,000	5,934
Debt Service	24	0	0	0	0		0		0	0	0
Capital Projects	25	0	0	0		0			0	0	0
Total Government Activities Expenditures	26	11,400	1,700	0	0	0	0		13,100	38,900	10,383
Business Type Proprietary: Enterprise & ISF	27							6,500	6,500	7,780	7,780
Total Gov & Bus Type Expenditures	28	11,400	1,700	0	0	0	0	6,500	19,600	46,680	18,163
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	11,400	1,700	0	0	0	0	6,500	19,600	46,680	18,163
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	 -369	 2,250	 0	 0	 0	 0	 250	 2,131	 -25,508	 5,790
Beginning Fund Balance July 1	33	19,676	3,100	0	0	0	0	35,626	58,402	83,910	78,120
Ending Fund Balance June 30	34	19,307	5,350	0	0	0	0	35,876	60,533	58,402	83,910

