

05-030

Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2014 - ENDING JUNE 30, 2015

The City of: Gray County Name: AUDUBON Date Budget Adopted: 3/10/2014
(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.

		712-563-4789 <small>Telephone Number</small>			_____ <small>Signature</small>
County Auditor Date Stamp		January 1, 2013 Property Valuations			Last Official Census
	Regular	2a	With Gas & Electric	2b	Without Gas & Electric
	DEBT SERVICE	3a	525,099	0	503,396
	Ag Land	4a	564,712		

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 4,253	43 4,078	43 8.10000
Non-Voted Other Permissible Levies					
12(8)	0.67500	Contract for use of Bridge	6	44 0	44 0
12(10)	0.95000	Opr & Maint publicly owned Transit	7	45 0	45 0
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center	8	46 0	46 0
12(12)	0.13500	Opr & Maint of City owned Civic Center	9	47 0	47 0
12(13)	0.06750	Planning a Sanitary Disposal Project	10	48 0	48 0
12(14)	0.27000	Aviation Authority (under sec.330A.15)	11 113	49 108	49 0.21520
12(16)	0.06750	Levee Impr. fund in special charter city	13	51 0	51 0
12(18)	Amt Nec	Liability, property & self insurance costs	14 1,200	52 1,150	52 2.28528
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462	465 0	465 0
Voted Other Permissible Levies					
12(1)	0.13500	Instrumental/Vocal Music Groups	15	53 0	53 0
12(2)	0.81000	Memorial Building	16	54 0	54 0
12(3)	0.13500	Symphony Orchestra	17	55 0	55 0
12(4)	0.27000	Cultural & Scientific Facilities	18	56 0	56 0
12(5)	As Voted	County Bridge	19	57 0	57 0
12(6)	1.35000	Missi or Missouri River Bridge Const.	20	58 0	58 0
12(9)	0.03375	Aid to a Transit Company	21	59 0	59 0
12(17)	0.20500	Maintain Institution received by gift/devise	22	60 0	60 0
12(19)	1.00000	City Emergency Medical District	463	466 0	466 0
12(21)	0.27000	Support Public Library	23	61 0	61 0
28E.22	1.50000	Unified Law Enforcement	24	62 0	62 0
Total General Fund Regular Levies (5 thru 24)			25 5,566	25 5,336	
384.1	3.00375	Ag Land	26 1,696	26 1,696	63 3.00375
Total General Fund Tax Levies (25 + 26)			27 7,262	27 7,032	Do Not Add
Special Revenue Levies					
384.8	0.27000	Emergency (if general fund at levy limit)	28 0	28 0	64 0
384.6	Amt Nec	Police & Fire Retirement	29	29 0	0
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30 700	30 671	1.33295
Rules	Amt Nec	Other Employee Benefits	31	31 0	0
Total Employee Benefit Levies (29,30,31)			32 700	32 671	65 1.33295
Sub Total Special Revenue Levies (28+32)			33 700	33 671	
Valuation					
386	As Req	With Gas & Elec	Without Gas & Elec		
	SSMID 1 (A)	(B)	(B)	34	66 0
	SSMID 2 (A)	(B)	(B)	35	67 0
	SSMID 3 (A)	(B)	(B)	36	68 0
	SSMID 4 (A)	(B)	(B)	37	69 0
	SSMID 5 (A)	(B)	(B)	555	565 0
	SSMID 6 (A)	(B)	(B)	556	566 0
	SSMID 7 (A)	(B)	(B)	1177	566 0
Total SSMID			38 0	38 0	Do Not Add
Total Special Revenue Levies			39 700	39 671	
384.4	Amt Nec	Debt Service Levy 76.10(6)	40 0	40 0	70 0
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41	41 0	71 0
Total Property Taxes (27+39+40+41)			42 7,962	42 7,703	72 11.93343

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.

Fund Balance Worksheet for City of **Gray**

		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 2013										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	38,475	8,729	0	0	0	0	47,204	36,706	83,910
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	12,239	3,401					15,640	5,989	21,629
Actual Expenditures Except End Bal (pg 12, line 259) *	3	28,234	8,830					37,064	6,790	43,854
Ending Fund Balance June 30 (pg 12, line 261) *	4	22,480	3,300	0	0	0	0	25,780	35,905	61,685
(2)										
** Re-Estimated FY 2014										
Beginning Fund Balance	5	22,480	3,300	0	0	0	0	25,780	35,905	61,685
Re-Est Revenues	6	12,200	3,200	0	0	0	0	15,400	4,000	19,400
Re-Est Expenditures	7	9,563	600	0	0	0	0	10,163	6,500	16,663
Ending Fund Balance	8	25,117	5,900	0	0	0	0	31,017	33,405	64,422
(3)										
** Budget FY 2015										
Beginning Fund Balance	9	25,117	5,900	0	0	0	0	31,017	33,405	64,422
Revenues	10	11,762	3,900	0	0	0	0	15,662	0	15,662
Expenditures	11	11,900	1,250	0	0	0	0	13,150	5,000	18,150
Ending Fund Balance	12	24,979	8,550	0	0	0	0	33,529	28,405	61,934

* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2013

** 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

	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 2015

Fiscal Years

GOVERNMENT ACTIVITIES		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2015	RE-ESTIMATED 2014	ACTUAL 2013
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
PUBLIC SAFETY											
Police Department/Crime Prevention	1	1,000							1,000	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	1,000	0	0			0		1,000	0	0
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12		1,000						1,000	500	27,570
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	1,000							1,000	900	834
Traffic Control and Safety	15								0	0	0
Snow Removal	16		250						250	100	100
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								0	0	0
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	1,000	1,250	0			0		2,250	1,500	28,504
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	1,000							1,000	935	870
Community Center, Zoo, & Marina	36								0	0	0
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	1,000	0	0			0		1,000	935	870

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2015

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 2015 (J)	RE-ESTIMATED 2014 (K)	ACTUAL 2013 (L)
COMMUNITY & ECONOMIC DEVELOPMENT												
Community Beautification	39		1,000							1,000	0	705
Economic Development	40		1,200							1,200	0	979
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		2,200	0	0			0		2,200	0	1,684
GENERAL GOVERNMENT												
Mayor, Council, & City Manager	46		1,800							1,800	1,900	1,838
Clerk, Treasurer, & Finance Adm.	47		2,200							2,200	2,200	2,104
Elections	48									0	128	0
Legal Services & City Attorney	49		500							500	500	0
City Hall & General Buildings	50		500							500	1,000	140
Tort Liability	51		1,200							1,200	1,400	1,341
Other General Government	52		500							500	600	583
TOTAL (lines 46 - 52)	53		6,700	0	0			0		6,700	7,728	6,006
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		11,900	1,250	0	0	0	0		13,150	10,163	37,064
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								5,000	5,000	6,500	6,790
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								5,000	5,000	6,500	6,790
TOTAL ALL EXPENDITURES (lines 58+74)	74		11,900	1,250	0	0	0	0	5,000	18,150	16,663	43,854
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		11,900	1,250	0	0	0	0	5,000	18,150	16,663	43,854
Ending Fund Balance June 30	79		24,979	8,550	0	0	0	0	28,405	61,934	64,422	61,685

* 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

2015

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 2015	(K) RE-ESTIMATED 2014	(L) ACTUAL 2013
REVENUES & OTHER FINANCING SOURCES											
	1	7,032	671		0	0			7,703	7,500	7,483
	2								0	0	0
	3	7,032	671		0	0			7,703	7,500	7,483
	4								0	0	0
	5								0	0	0
Other City Taxes:											
	6	230	29		0	0			259	0	0
	7								0	0	0
	8								0	0	0
	9								0	0	0
	10								0	0	0
	11								0	0	0
	12	4,500							4,500	4,500	4,715
	13	4,730	29		0	0			4,759	4,500	4,715
	14								0	0	0
	15								0	100	109
Intergovernmental:											
	16								0	0	0
	17		3,200						3,200	3,200	3,401
	18	0	0	0	0	0		0	0	0	0
	19								0	0	0
	20	0	3,200	0	0	0		0	3,200	3,200	3,401
Charges for Fees & Service:											
	21								0	0	0
	22								0	0	0
	23								0	0	0
	24								0	0	0
	25								0	0	0
	26								0	0	0
	27								0	4,000	5,894
	28								0	0	0
	29								0	0	0
	30								0	0	0
	31								0	0	0
	32								0	0	0
	33								0	0	0
	34	0	0		0	0	0	0	0	4,000	5,894
	35								0	0	0
	36								0	100	27
Other Financing Sources:											
	37								0	0	0
	38								0	0	0
	39	0	0	0	0	0	0	0	0	0	0
	40								0	0	0
	41								0	0	0
	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	11,762	3,900	0	0	0	0	0	15,662	19,400	21,629
	44	25,117	5,900	0	0	0	0	33,405	64,422	61,685	83,910
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)											
	45	36,879	9,800	0	0	0	0	33,405	80,084	81,085	105,539

CITY OF Gray
ADOPTED BUDGET SUMMARY
YEAR ENDED JUNE 30, 2015

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2015 (J)	RE-ESTIMATED 2014 (K)	ACTUAL 2013 (L)
Revenues & Other Financing Sources											
Taxes Levied on Property	1	7,032	671		0	0			7,703	7,500	7,483
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	7,032	671		0	0			7,703	7,500	7,483
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	4,730	29		0	0			4,759	4,500	4,715
Licenses & Permits	7	0	0					0	0	0	0
Use of Money and Property	8	0	0	0	0	0	0	0	0	100	109
Intergovernmental	9	0	3,200	0	0	0		0	3,200	3,200	3,401
Charges for Fees & Service	10	0	0		0	0	0	0	0	4,000	5,894
Special Assessments	11	0	0		0	0			0	0	0
Miscellaneous	12	0	0		0	0	0	0	0	100	27
Sub-Total Revenues	13	11,762	3,900	0	0	0	0	0	15,662	19,400	21,629
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	0
Proceeds of Capital Asset Sales	16	0	0	0	0	0	0	0	0	0	0
Total Revenues and Other Sources	17	11,762	3,900	0	0	0	0	0	15,662	19,400	21,629
Expenditures & Other Financing Uses											
Public Safety	18	1,000	0	0			0		1,000	0	0
Public Works	19	1,000	1,250	0			0		2,250	1,500	28,504
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	1,000	0	0			0		1,000	935	870
Community and Economic Development	22	2,200	0	0			0		2,200	0	1,684
General Government	23	6,700	0	0			0		6,700	7,728	6,006
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	11,900	1,250	0	0	0	0		13,150	10,163	37,064
Business Type Proprietary: Enterprise & ISF	27							5,000	5,000	6,500	6,790
Total Gov & Bus Type Expenditures	28	11,900	1,250	0	0	0	0	5,000	18,150	16,663	43,854
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	11,900	1,250	0	0	0	0	5,000	18,150	16,663	43,854
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-138	2,650	0	0	0	0	-5,000	-2,488	2,737	-22,225
Beginning Fund Balance July 1	33	25,117	5,900	0	0	0	0	33,405	64,422	61,685	83,910
Ending Fund Balance June 30	34	24,979	8,550	0	0	0	0	28,405	61,934	64,422	61,685

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

City Name: Gray

Fiscal Year
2015

	Project Name (A)	Amount of Issue (B)	Date Certified to County Auditor (C)	Principal Due FY 2015 (D)	Interest Due FY 2015 +(E)	Bond Reg/Other Fees Due FY 2015 +(F)	Total Obligation Due FY 2015 =(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

