

31-293

Adoption of Budget and Certification of City Taxes

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

The City of: Graf County Name: DUBUQUE Date Budget Adopted: 03/05/13
(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.

563-583-5773
Telephone Number

Signature

County Auditor Date Stamp:

January 1, 2012 Property Valuations

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular 2a	2,038,916	2,029,823	79
Debt Service Value 3a	2,038,916	2,029,823	
Ag Land 4a	28,883		

				TAXES LEVIED			
Code Sec.	Dollar Limit	Purpose	(A) Request with		(B) Property Taxes		(C)
			Utility Replacement		Levied		Rate
384.1	8.10000	Regular General levy	5	6,120	6,093	43	3.00159
-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(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		0	52	0.00000
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	6,120	6,093		
384.1	3.00375	Ag Land	26	87	87	63	3.00375
Total General Fund Tax Levies (25 + 26)			27	6,207	6,180		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	6,207	6,180	72	3.00159

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 **Graf**

		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 2012										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	39,909	0					39,909		39,909
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	14,745	3,588					18,333		18,333
Actual Expenditures Except End Bal (pg 12, line 259) *	3	9,736	1,972					11,708		11,708
Ending Fund Balance June 30 (pg 12, line 270) *	4	44,918	1,616	0	0	0	0	46,534	0	46,534
(2)										
** Re-Estimated FY 2013										
Beginning Fund Balance	5	44,918	1,616	0	0	0	0	46,534	0	46,534
Re-Est Revenues	6	15,149	3,200	0	0	0	0	18,349	0	18,349
Re-Est Expenditures	7	14,751	4,816	0	0	0	0	19,567	0	19,567
Ending Fund Balance	8	45,316	0	0	0	0	0	45,316	0	45,316
(3)										
** Budget FY 2014										
Beginning Fund Balance	9	45,316	0	0	0	0	0	45,316	0	45,316
Revenues	10	15,502	3,200	0	0	0	0	18,702	0	18,702
Expenditures	11	15,502	3,200	0	0	0	0	18,702	0	18,702
Ending Fund Balance	12	45,316	0	0	0	0	0	45,316	0	45,316

* 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 _____ Graf _____

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	500							500	500	500
Ambulance	6								0	0	0
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8	128							128	128	0
Animal Control	9								0	0	0
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	628	0	0			0		628	628	500
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	2,700	800						3,500	5,912	0
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	0	1,400						1,400	1,400	1,352
Traffic Control and Safety	15								0	0	0
Snow Removal	16	2,044	1,000						3,044	2,500	620
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	2,650							2,650	2,621	2,230
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	7,394	3,200	0			0		10,594	12,433	4,202
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	1,580							1,580	1,501	1,314
Museum, Band and Theater	32								0	0	0
Parks	33	500							500	500	387
Recreation	34								0	0	0
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36								0	0	0
Other Culture and Recreation	37	150							150	150	151
TOTAL (lines 31 - 37)	38	2,230	0	0			0		2,230	2,151	1,852

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2014

Fiscal Years

GOVERNMENT ACTIVITIES CONT.		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)
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
	44										
TOTAL (lines 39 - 44)	45	0	0	0			0		0	0	0
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46	2,200							2,200	1,645	2,058
Clerk, Treasurer, & Finance Adm.	47	2,800							2,800	2,710	2,856
Elections	48	250							250	0	240
Legal Services & City Attorney	49								0	0	0
City Hall & General Buildings	50								0	0	0
Tort Liability	51								0	0	0
Other General Government	52								0	0	0
TOTAL (lines 46 - 52)	53	5,250	0	0			0		5,250	4,355	5,154
DEBT SERVICE											
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
TOTAL Government Activities Expenditures <i>(lines 11+22+30+38+45+53+54+57)</i>	58	15,502	3,200	0	0	0	0		18,702	19,567	11,708
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								0	0	0
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							0	0	0	0
TOTAL ALL EXPENDITURES (lines 58+74)	74	15,502	3,200	0	0	0	0	0	18,702	19,567	11,708
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	15,502	3,200	0	0	0	0	0	18,702	19,567	11,708
Ending Fund Balance June 30	79	45,316	0	0	0	0	0	0	45,316	45,316	46,534

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)
REVENUES & OTHER FINANCING SOURCES											
Taxes Levied on Property	1	6,180	0		0	0			6,180	5,950	5,607
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	6,180	0		0	0			6,180	5,950	5,607
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	27	0		0	0			27	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	9,000							9,000	8,900	8,895
Subtotal - Other City Taxes (lines 6 thru 12)	13	9,027	0		0	0			9,027	8,900	8,895
Licenses & Permits	14	50							50	50	0
Use of Money & Property	15	120							120	120	114
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		3,200						3,200	3,200	3,588
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	3,200	3,588
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	105							105	109	109
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	20							20	20	20
Subtotal - Charges for Service (lines 21 thru 33)	34	125	0		0	0	0	0	125	129	129
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	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	15,502	3,200	0	0	0	0	0	18,702	18,349	18,333
Beginning Fund Balance July 1	44	45,316	0	0	0	0	0	0	45,316	46,534	39,909
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	60,818	3,200	0	0	0	0	0	64,018	64,883	58,242

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
Revenues & Other Financing Sources											
Taxes Levied on Property	1	6,180	0		0	0			6,180	5,950	5,607
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	6,180	0		0	0			6,180	5,950	5,607
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	9,027	0		0	0			9,027	8,900	8,895
Licenses & Permits	7	50	0					0	50	50	0
Use of Money and Property	8	120	0	0	0	0	0	0	120	120	114
Intergovernmental	9	0	3,200	0	0	0		0	3,200	3,200	3,588
Charges for Fees & Service	10	125	0		0	0	0	0	125	129	129
Special Assessments	11	0	0		0	0			0	0	0
Miscellaneous	12	0	0		0	0	0	0	0	0	0
Sub-Total Revenues	13	15,502	3,200	0	0	0	0	0	18,702	18,349	18,333
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
Total Revenues and Other Sources	17	15,502	3,200	0	0	0	0	0	18,702	18,349	18,333
Expenditures & Other Financing Uses											
Public Safety	18	628	0	0			0		628	628	500
Public Works	19	7,394	3,200	0			0		10,594	12,433	4,202
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	2,230	0	0			0		2,230	2,151	1,852
Community and Economic Development	22	0	0	0			0		0	0	0
General Government	23	5,250	0	0			0		5,250	4,355	5,154
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	15,502	3,200	0	0	0	0	0	18,702	19,567	11,708
Business Type Proprietary: Enterprise & ISF	27							0	0	0	0
Total Gov & Bus Type Expenditures	28	15,502	3,200	0	0	0	0	0	18,702	19,567	11,708
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	15,502	3,200	0	0	0	0	0	18,702	19,567	11,708
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31										
	32	0	0	0	0	0	0	0	0	-1,218	6,625
Beginning Fund Balance July 1	33	45,316	0	0	0	0	0	0	45,316	46,534	39,909
Ending Fund Balance June 30	34	45,316	0	0	0	0	0	0	45,316	45,316	46,534

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

City Name: Graf

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

