

32-306

Adoption of Budget and Certification of City Taxes

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

The City of: Gruver County Name: EMMET 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.

712-362-4027
Telephone Number

Signature

County Auditor Date Stamp:

January 1, 2012 Property Valuations

		With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	2a	4,820,583	4,764,393	106
Debt Service Value	3a			
Ag Land	4a	0		

				(A) TAXES LEVIED			(B) Property Taxes			(C) Rate		
Code	Dollar	Purpose	Request with	Utility Replacement	Levied		Rate					
Sec.	Limit											
384.1	8.10000	Regular General levy	5	38,925	38,471	43	8.07475					
-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	38,925		38,471					
384.1	3.00375	Ag Land	26	0	0	63	0.00000					
Total General Fund Tax Levies (25 + 26)				27	38,925		38,471					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					
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	40	0	70	0.00000			
384.7	0.67500	Capital Projects (Capital Improv. Reserve)		41		41	0	71	0.00000			
Total Property Taxes (27+39+40+41)				42	38,925	42	38,471	72	8.07475			

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.

- The prescribed Notice of Public Hearing Budget Estimate (Form 631.1) was lawfully published, or posted if applicable, and notarized, filed proof was evidenced.
- Budget hearing notices were published or posted not less than 10 days, nor more than 20 days, prior to the budget hearing.
- Adopted property taxes do not exceed published or posted amounts.
- Adopted expenditures do not exceed published or posted amounts in each of the nine program areas, or in total.
- 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 **Gruver**

		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	114,107	17,406					131,513	-5,696	125,817
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	97,904	14,797					112,701	1,341	114,042
Actual Expenditures Except End Bal (pg 12, line 259) *	3	108,100	31,463					139,563	4,528	144,091
Ending Fund Balance June 30 (pg 12, line 270) *	4	103,911	740	0	0	0	0	104,651	-8,883	95,768
(2)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Re-Estimated FY 2013										
Beginning Fund Balance	5	103,911	740	0	0	0	0	104,651	-8,883	95,768
Re-Est Revenues	6	96,687	8,886	0	0	0	0	105,573	4,450	110,023
Re-Est Expenditures	7	91,015	0	0	0	0	0	91,015	8,000	99,015
Ending Fund Balance	8	109,583	9,626	0	0	0	0	119,209	-12,433	106,776
(3)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2014										
Beginning Fund Balance	9	109,583	9,626	0	0	0	0	119,209	-12,433	106,776
Revenues	10	96,685	15,152	0	0	0	0	111,837	1,450	113,287
Expenditures	11	93,792	5,945	0	0	0	0	99,737	7,700	107,437
Ending Fund Balance	12	112,476	18,833	0	0	0	0	131,309	-18,683	112,626

* 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)
PUBLIC SAFETY											
Police Department/Crime Prevention	1	1,400							1,400	1,400	1,350
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	50,625							50,625	42,250	61,968
Ambulance	6								0	0	0
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8	2,382							2,382	0	2,049
Animal Control	9								0	0	0
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	54,407	0	0			0		54,407	43,650	65,367
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	4,565							4,565	7,565	20,083
Parking - Meter and Off-Street	13								0	0	23,950
Street Lighting	14	2,825							2,825	2,875	2,728
Traffic Control and Safety	15								0	0	0
Snow Removal	16	3,875							3,875	6,435	1,743
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		5,945						5,945	5,965	7,513
Other Public Works	21								0	0	419
TOTAL (lines 12 - 21)	22	11,265	5,945	0			0		17,210	22,840	56,436
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	125							125	125	100
Museum, Band and Theater	32								0	0	0
Parks	33	4,985							4,985	5,000	720
Recreation	34								0	0	1,581
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36	6,500							6,500	5,000	0
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	11,610	0	0			0		11,610	10,125	2,401

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									0	0	2,516
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)	44									0	0	0
TOTAL (lines 39 - 44)	45		0	0	0			0		0	0	2,516
GENERAL GOVERNMENT												
Mayor, Council, & City Manager	46									0	1,000	2,575
Clerk, Treasurer, & Finance Adm.	47		4,985							4,985	5,850	3,190
Elections	48		600							600	0	527
Legal Services & City Attorney	49		3,000							3,000	1,400	0
City Hall & General Buildings	50		5,925							5,925	6,150	4,045
Tort Liability	51		2,000							2,000	0	2,506
Other General Government	52									0	0	0
TOTAL (lines 46 - 52)	53		16,510	0	0			0		16,510	14,400	12,843
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		93,792	5,945	0	0	0	0		99,737	91,015	139,563
BUSINESS TYPE ACTIVITIES												
Proprietary: Enterprise & Budgeted ISF												
Water Utility	59								4,500	4,500	4,500	4,528
Sewer Utility	60								3,200	3,200	3,500	0
Electric Utility	61								0	0	0	0
Gas Utility	62								0	0	0	0
Airport	63								0	0	0	0
Landfill/Garbage	64								0	0	0	0
Transit	65								0	0	0	0
Cable TV, Internet & Telephone	66								0	0	0	0
Housing Authority	67								0	0	0	0
Storm Water Utility	68								0	0	0	0
Other Business Type (city hosp., ISF, parking, etc.)	69								0	0	0	0
Enterprise DEBT SERVICE	70								0	0	0	0
Enterprise CAPITAL PROJECTS	71								0	0	0	0
Enterprise TIF CAPITAL PROJECTS	72								0	0	0	0
TOTAL Business Type Expenditures (lines 59 - 73)	73								7,700	7,700	8,000	4,528
TOTAL ALL EXPENDITURES (lines 58+74)	74		93,792	5,945	0	0	0	0	7,700	107,437	99,015	144,091
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		93,792	5,945	0	0	0	0	7,700	107,437	99,015	144,091
Ending Fund Balance June 30	79		112,476	18,833	0	0	0	0	-18,683	112,626	106,776	95,768

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	38,471	0		0	0			38,471	35,311	34,038
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	38,471	0		0	0			38,471	35,311	34,038
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	454	0		0	0			454	464	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	7,200							7,200	6,930	7,296
Subtotal - Other City Taxes (lines 6 thru 12)	13	7,654	0		0	0			7,654	7,394	7,296
Licenses & Permits	14	25							25	0	35
Use of Money & Property	15	285	263					250	798	825	824
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		9,024						9,024	8,761	8,532
Other State Grants & Reimbursements	18								0	0	0
Local Grants & Reimbursements	19	50,250							50,250	45,222	55,194
Subtotal - Intergovernmental (lines 16 thru 19)	20	50,250	9,024	0	0	0		0	59,274	53,983	63,726
Charges for Fees & Service:											
Water Utility	21							1,000	1,000	3,700	1,341
Sewer Utility	22							200	200	225	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		5,865						5,865	6,085	6,143
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	5,865		0	0	0	1,200	7,065	10,010	7,484
Special Assessments	35								0	0	0
Miscellaneous	36								0	2,500	639
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	96,685	15,152	0	0	0	0	1,450	113,287	110,023	114,042
Beginning Fund Balance July 1	44	109,583	9,626	0	0	0	0	-12,433	106,776	95,768	125,817
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	206,268	24,778	0	0	0	0	-10,983	220,063	205,791	239,859

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	38,471	0		0	0			38,471	35,311	34,038
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	38,471	0		0	0			38,471	35,311	34,038
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	7,654	0		0	0			7,654	7,394	7,296
Licenses & Permits	7	25	0					0	25	0	35
Use of Money and Property	8	285	263	0	0	0	0	250	798	825	824
Intergovernmental	9	50,250	9,024	0	0	0		0	59,274	53,983	63,726
Charges for Fees & Service	10	0	5,865		0	0	0	1,200	7,065	10,010	7,484
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	0	0		0	0	0	0	0	2,500	639
Sub-Total Revenues	13	96,685	15,152	0	0	0	0	1,450	113,287	110,023	114,042
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
Proceeds of Capital Asset Sales	16	0	0		0	0	0	0	0	0	0
Total Revenues and Other Sources	17	96,685	15,152	0	0	0	0	1,450	113,287	110,023	114,042
Expenditures & Other Financing Uses											
Public Safety	18	54,407	0	0			0		54,407	43,650	65,367
Public Works	19	11,265	5,945	0			0		17,210	22,840	56,436
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	11,610	0	0			0		11,610	10,125	2,401
Community and Economic Development	22	0	0	0			0		0	0	2,516
General Government	23	16,510	0	0			0		16,510	14,400	12,843
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	93,792	5,945	0	0	0	0		99,737	91,015	139,563
Business Type Proprietary: Enterprise & ISF	27							7,700	7,700	8,000	4,528
Total Gov & Bus Type Expenditures	28	93,792	5,945	0	0	0	0	7,700	107,437	99,015	144,091
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	93,792	5,945	0	0	0	0	7,700	107,437	99,015	144,091
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	2,893	9,207	0	0	0	0	-6,250	5,850	11,008	-30,049
Beginning Fund Balance July 1	33	109,583	9,626	0	0	0	0	-12,433	106,776	95,768	125,817
Ending Fund Balance June 30	34	112,476	18,833	0	0	0	0	-18,683	112,626	106,776	95,768

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

City Name: Gruver

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	0

