

# 32-306

## Adoption of Budget and Certification of City Taxes

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

The City of: GRUVER County Name: EMMET Date Budget Adopted: 3/10/2014  
(Date) xxx/xxx

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, 2013 Property Valuations

Last Official Census

Regular	2a	4,825,452	2b	4,768,570
<b>DEBT SERVICE</b>	3a	0	3b	0
Ag Land	4a	0		

94

### 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	39,086	38,625	8.10000
<b>Non-Voted Other Permissible Levies</b>					
12(8)	0.67500	Contract for use of Bridge		0	0
12(10)	0.95000	Opr & Maint publicly owned Transit		0	0
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center		0	0
12(12)	0.13500	Opr & Maint of City owned Civic Center		0	0
12(13)	0.06750	Planning a Sanitary Disposal Project		0	0
12(14)	0.27000	Aviation Authority (under sec.330A.15)		0	0
12(16)	0.06750	Levee Impr. fund in special charter city		0	0
12(18)	Amt Nec	Liability, property & self insurance costs		0	0
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.		0	0
<b>Voted Other Permissible Levies</b>					
12(1)	0.13500	Instrumental/Vocal Music Groups		0	0
12(2)	0.81000	Memorial Building		0	0
12(3)	0.13500	Symphony Orchestra		0	0
12(4)	0.27000	Cultural & Scientific Facilities		0	0
12(5)	As Voted	County Bridge		0	0
12(6)	1.35000	Missi or Missouri River Bridge Const.		0	0
12(9)	0.03375	Aid to a Transit Company		0	0
12(17)	0.20500	Maintain Institution received by gift/devise		0	0
12(19)	1.00000	City Emergency Medical District		0	0
12(21)	0.27000	Support Public Library		0	0
28E.22	1.50000	Unified Law Enforcement		0	0
<b>Total General Fund Regular Levies (5 thru 24)</b>			39,086	38,625	
384.1	3.00375	Ag Land	0	0	0
<b>Total General Fund Tax Levies (25 + 26)</b>			39,086	38,625	Do Not Add
<b>Special Revenue Levies</b>					
384.8	0.27000	Emergency (if general fund at levy limit)	0	0	0
384.6	Amt Nec	Police & Fire Retirement		0	0
	Amt Nec	FICA & IPERS (if general fund at levy limit)		0	0
Rules	Amt Nec	Other Employee Benefits		0	0
<b>Total Employee Benefit Levies (29,30,31)</b>			0	0	0
<b>Sub Total Special Revenue Levies (28+32)</b>			0	0	0
<b>Valuation</b>					
386	As Req	With Gas & Elec	Without Gas & Elec		
	SSMID 1 (A)	(B)		0	0
	SSMID 2 (A)	(B)		0	0
	SSMID 3 (A)	(B)		0	0
	SSMID 4 (A)	(B)		0	0
	SSMID 5 (A)	(B)		0	0
	SSMID 6 (A)	(B)		0	0
	SSMID 7 (A)	(B)		0	0
<b>Total SSMID</b>			0	0	Do Not Add
<b>Total Special Revenue Levies</b>			0	0	
384.4	Amt Nec	Debt Service Levy 76.10(6)	0	0	0
384.7	0.67500	Capital Projects (Capital Improv. Reserve)		0	0
<b>Total Property Taxes (27+39+40+41)</b>			39,086	38,625	8.10000

### 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

**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)
<b>(1)</b>										
<b>* Annual Report FY 2013</b>										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	103,911	740					104,651	-8,883	95,768
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	112,380	14,914					127,294	11,496	138,790
Actual Expenditures Except End Bal (pg 12, line 259) *	3	102,142	4,982					107,124	13,612	120,736
Ending Fund Balance June 30 (pg 12, line 261) *	4	114,149	10,672	0	0	0	0	124,821	-10,999	113,822
<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 2014</b>										
Beginning Fund Balance	5	114,149	10,672	0	0	0	0	124,821	-10,999	113,822
Re-Est Revenues	6	96,685	15,152	0	0	0	0	111,837	1,450	113,287
Re-Est Expenditures	7	93,792	5,945	0	0	0	0	99,737	7,700	107,437
Ending Fund Balance	8	117,042	19,879	0	0	0	0	136,921	-17,249	119,672
<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 2015</b>										
Beginning Fund Balance	9	117,042	19,879	0	0	0	0	136,921	-17,249	119,672
Revenues	10	98,660	15,320	0	0	0	0	113,980	2,450	116,430
Expenditures	11	84,350	16,210	0	0	0	0	100,560	6,500	107,060
Ending Fund Balance	12	131,352	18,989	0	0	0	0	150,341	-21,299	129,042

\* 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 \_\_\_\_\_ GRUVER \_\_\_\_\_**

**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

CITY OF GRUVER

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2015

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 2015 (J)	RE-ESTIMATED 2014 (K)	ACTUAL 2013 (L)
<b>PUBLIC SAFETY</b>											
Police Department/Crime Prevention	1	1,400							1,400	1,400	1,800
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	48,550							48,550	50,625	57,745
Ambulance	6								0	0	0
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	2,382	4,839
Animal Control	9								0	0	0
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	49,950	0	0			0		49,950	54,407	64,384
<b>PUBLIC WORKS</b>											
Roads, Bridges, & Sidewalks	12	10,000	10,000						20,000	4,565	9,650
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	2,800							2,800	2,825	2,793
Traffic Control and Safety	15								0	0	0
Snow Removal	16	2,500							2,500	3,875	767
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		6,210						6,210	5,945	4,982
Other Public Works	21								0	0	8,199
TOTAL (lines 12 - 21)	22	15,300	16,210	0			0		31,510	17,210	26,391
<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								0	0	0
TOTAL (lines 23 - 29)	30	0	0	0			0		0	0	0
<b>CULTURE &amp; RECREATION</b>											
Library Services	31	125							125	125	100
Museum, Band and Theater	32								0	0	0
Parks	33	850							850	4,985	909
Recreation	34	750							750	0	1,100
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36								0	6,500	0
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	1,725	0	0			0		1,725	11,610	2,109

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)
<b>COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>											
Community Beautification	39	1,000							1,000	0	754
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)	45	1,000	0	0			0		1,000	0	754
<b>GENERAL GOVERNMENT</b>											
Mayor, Council, & City Manager	46	500							500	0	115
Clerk, Treasurer, & Finance Adm.	47	5,025							5,025	4,985	5,120
Elections	48								0	600	0
Legal Services & City Attorney	49	1,000							1,000	3,000	0
City Hall & General Buildings	50	6,000							6,000	5,925	4,497
Tort Liability	51	3,100							3,100	2,000	3,000
Other General Government	52	750							750	0	754
TOTAL (lines 46 - 52)	53	16,375	0	0			0		16,375	16,510	13,486
<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> (lines 11+22+30+38+45+53+54+57)	58	84,350	16,210	0	0	0	0		100,560	99,737	107,124
<b>BUSINESS TYPE ACTIVITIES</b> <b>Proprietary: Enterprise &amp; Budgeted ISF</b>											
Water Utility	59							4,500	4,500	4,500	13,612
Sewer Utility	60							2,000	2,000	3,200	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
<b>TOTAL Business Type Expenditures (lines 59 - 73)</b>	73							6,500	6,500	7,700	13,612
<b>TOTAL ALL EXPENDITURES (lines 58+74)</b>	74	84,350	16,210	0	0	0	0	6,500	107,060	107,437	120,736
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	84,350	16,210	0	0	0	0	6,500	107,060	107,437	120,736
<b>Ending Fund Balance June 30</b>	79	131,352	18,989	0	0	0	0	-21,299	129,042	119,672	113,822

\* 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.

CITY OF GRUVER

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

REVENUES DETAIL  
Fiscal Year Ending 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)
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>											
Taxes Levied on Property	1	38,625	0		0	0			38,625	38,471	36,052
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	38,625	0		0	0			38,625	38,471	36,052
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	461	0		0	0			461	454	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	6,780							6,780	7,200	7,504
Subtotal - Other City Taxes (lines 6 thru 12)	13	7,241	0		0	0			7,241	7,654	7,504
Licenses & Permits	14	10							10	25	10
Use of Money & Property	15	195	175					250	620	798	1,184
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		8,935						8,935	9,024	8,568
Other State Grants & Reimbursements	18	0	0	0	0	0		0	0	0	43
Local Grants & Reimbursements	19	52,589							52,589	50,250	67,793
Subtotal - Intergovernmental (lines 16 thru 19)	20	52,589	8,935	0	0	0		0	61,524	59,274	76,404
Charges for Fees & Service:											
Water Utility	21							2,000	2,000	1,000	11,496
Sewer Utility	22							200	200	200	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		6,210						6,210	5,865	6,140
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	6,210		0	0	0	2,200	8,410	7,065	17,636
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
<b>Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, &amp; 41)</b>	43	98,660	15,320	0	0	0	0	2,450	116,430	113,287	138,790
Beginning Fund Balance July 1	44	117,042	19,879	0	0	0	0	-17,249	119,672	113,822	95,768
<b>TOTAL REVENUES &amp; BEGIN BALANCE (lines 42+43)</b>	45	215,702	35,199	0	0	0	0	-14,799	236,102	227,109	234,558

CITY OF GRUVER

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)
<b>Revenues &amp; Other Financing Sources</b>											
Taxes Levied on Property	1	38,625	0		0	0			38,625	38,471	36,052
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	38,625	0		0	0			38,625	38,471	36,052
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	7,241	0		0	0			7,241	7,654	7,504
Licenses & Permits	7	10	0					0	10	25	10
Use of Money and Property	8	195	175	0	0	0	0	250	620	798	1,184
Intergovernmental	9	52,589	8,935	0	0	0		0	61,524	59,274	76,404
Charges for Fees & Service	10	0	6,210		0	0		2,200	8,410	7,065	17,636
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	0	0		0	0		0	0	0	0
Sub-Total Revenues	13	98,660	15,320	0	0	0		2,450	116,430	113,287	138,790
<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
<b>Total Revenues and Other Sources</b>	17	98,660	15,320	0	0	0		2,450	116,430	113,287	138,790
<b>Expenditures &amp; Other Financing Uses</b>											
Public Safety	18	49,950	0	0			0		49,950	54,407	64,384
Public Works	19	15,300	16,210	0			0		31,510	17,210	26,391
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	1,725	0	0			0		1,725	11,610	2,109
Community and Economic Development	22	1,000	0	0			0		1,000	0	754
General Government	23	16,375	0	0			0		16,375	16,510	13,486
Debt Service	24	0	0	0	0		0		0	0	0
Capital Projects	25	0	0	0		0	0		0	0	0
<b>Total Government Activities Expenditures</b>	26	84,350	16,210	0	0	0	0		100,560	99,737	107,124
Business Type Proprietary: Enterprise & ISF	27							6,500	6,500	7,700	13,612
<b>Total Gov &amp; Bus Type Expenditures</b>	28	84,350	16,210	0	0	0	0	6,500	107,060	107,437	120,736
<b>Total Transfers Out</b>	29	0	0	0	0	0	0	0	0	0	0
<b>Total ALL Expenditures/Fund Transfers Out</b>	30	84,350	16,210	0	0	0	0	6,500	107,060	107,437	120,736
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	14,310	-890	0	0	0	0	-4,050	9,370	5,850	18,054
<b>Beginning Fund Balance July 1</b>	33	117,042	19,879	0	0	0	0	-17,249	119,672	113,822	95,768
<b>Ending Fund Balance June 30</b>	34	131,352	18,989	0	0	0	0	-21,299	129,042	119,672	113,822

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

City Name: GRUVER

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









