

27-249

Adoption of Budget and Certification of City Taxes

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

The City of: Grand River County Name: DECATUR Date Budget Adopted: 03/02/13
(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.

641-773-5347

Telephone Number

Signature

County Auditor Date Stamp

January 1, 2012 Property Valuations

Last Official Census

Regular	2a	With Gas & Electric	1,774,827	2b	Without Gas & Electric	1,652,357
Debt Service Value	3a			3b		
Ag Land	4a					

236

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	14,376	13,384	8.10000
-384		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	240	223	0.13500
12(13)	0.06750	Planning a Sanitary Disposal Project		0	0.00000
12(14)	0.27000	Aviation Authority (under sec.330A.15)		0	0.00000
12(16)	0.06750	Levee Impr. fund in special charter city		0	0.00000
12(18)	Amt Nec	Liability, property & self insurance costs	8,200	7,634	4.62017
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	440	410	0.24791
-384		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)			23,256	21,651	
384.1	3.00375	Ag Land	0	0	0.00000
Total General Fund Tax Levies (25 + 26)			23,256	21,651	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)		0	0.00000
Rules	Amt Nec	Other Employee Benefits		0	0.00000
Total Employee Benefit Levies (29,30,31)			0	0	0.00000
Sub Total Special Revenue Levies (28+32)			0	0	
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			0	0	
384.4	Amt Nec	Debt Service Levy 76.10(6)	0	0	0.00000
384.7	0.67500	Capital Projects (Capital Improv. Reserve)		0	0.00000
Total Property Taxes (27+39+40+41)			23,256	21,651	13.10308

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 **Grand River**

		General	Special Rev	TIF	Debt Serv	Capt Proj	Permanent	Total	Proprietary	Grand
		(A)	(B)	Special Rev	(D)	(E)	(G)	Government	(I)	Total
(1)										
*Annual Report FY 2012										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	79,863	5,238					85,101	67,309	152,410
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	65,768	18,440					84,208	26,932	111,140
Actual Expenditures Except End Bal (pg 12, line 259) *	3	60,410	26,406					86,816	13,971	100,787
Ending Fund Balance June 30 (pg 12, line 270) *	4	85,221	-2,728	0	0	0	0	82,493	80,270	162,763
(2)		General	Spec Rev	TIF	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Re-Estimated FY 2013										
Beginning Fund Balance	5	85,221	-2,728	0	0	0	0	82,493	80,270	162,763
Re-Est Revenues	6	39,440	22,710	0	0	0	0	62,150	28,000	90,150
Re-Est Expenditures	7	48,741	17,200	0	0	0	0	65,941	16,000	81,941
Ending Fund Balance	8	75,920	2,782	0	0	0	0	78,702	92,270	170,972
(3)		General	Spec Rev	TIF	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2014										
Beginning Fund Balance	9	75,920	2,782	0	0	0	0	78,702	92,270	170,972
Revenues	10	39,056	22,774	0	0	0	0	61,830	28,000	89,830
Expenditures	11	45,741	22,500	0	0	0	0	68,241	3,000	71,241
Ending Fund Balance	12	69,235	3,056	0	0	0	0	72,291	117,270	189,561

* 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 Grand River

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>	440	410
3 TOTAL FOR FISCAL YEAR 2014	440	410

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	3,336							3,336	3,336	3,995
Jail	2								0	0	0
Emergency Management	3	400							400	400	390
Flood Control	4								0	0	0
Fire Department	5	8,000							8,000	8,000	6,686
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	11,736	0	0			0		11,736	11,736	11,071
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12		15,000						15,000	15,000	19,069
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		7,500						7,500	7,200	7,337
Traffic Control and Safety	15								0	0	0
Snow Removal	16	2,900							2,900	2,900	0
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	2,000							2,000	0	2,360
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	4,900	22,500	0			0		27,400	25,100	28,766
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	400							400	400	0
Community Mental Health	28								0	0	0
Other Health and Social Services	29								0	0	0
TOTAL (lines 23 - 29)	30	400	0	0			0		400	400	0
CULTURE & RECREATION											
Library Services	31								0	0	0
Museum, Band and Theater	32								0	0	0
Parks	33	3,500							3,500	3,500	0
Recreation	34								0	0	0
Cemetery	35	500							500	500	1,000
Community Center, Zoo, & Marina	36	1,500							1,500	1,500	0
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	5,500	0	0			0		5,500	5,500	1,000

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	6,260
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	6,260
GENERAL GOVERNMENT												
Mayor, Council, & City Manager	46		1,300							1,300	1,300	1,322
Clerk, Treasurer, & Finance Adm.	47		4,900							4,900	4,900	7,600
Elections	48		600							600	600	0
Legal Services & City Attorney	49		1,000							1,000	1,000	1,195
City Hall & General Buildings	50		5,000							5,000	5,000	13,628
Tort Liability	51		8,000							8,000	8,000	0
Other General Government	52		2,405							2,405	2,405	10,923
TOTAL (lines 46 - 52)	53		23,205	0	0			0		23,205	23,205	34,668
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		45,741	22,500	0	0	0	0		68,241	65,941	81,765
BUSINESS TYPE ACTIVITIES Proprietary: Enterprise & Budgeted ISF												
Water Utility	59									0	0	0
Sewer Utility	60								3,000	3,000	16,000	13,447
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								3,000	3,000	16,000	13,447
TOTAL ALL EXPENDITURES (lines 58+74)	74		45,741	22,500	0	0	0	0	3,000	71,241	81,941	95,212
Regular Transfers Out	75									0	0	5,575
Internal TIF Loan / Repayment Transfers Out	76									0	0	0
Total ALL Transfers Out	77		0	0	0	0	0	0	0	0	0	5,575
Total Expenditures & Fund Transfers Out (lines 75+78)	78		45,741	22,500	0	0	0	0	3,000	71,241	81,941	100,787
Ending Fund Balance June 30	79		69,235	3,056	0	0	0	0	117,270	189,561	170,972	162,763

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	21,651	0		0	0			21,651	24,635	25,528
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	21,651	0		0	0			21,651	24,635	25,528
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	1,605	0		0	0			1,605	1,580	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	11,000							11,000	9,600	12,358
Subtotal - Other City Taxes (lines 6 thru 12)	13	12,605	0		0	0			12,605	11,180	12,358
Licenses & Permits	14								0	0	0
Use of Money & Property	15								0	0	1,441
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	12,900
Road Use Taxes	17		22,774						22,774	21,535	18,310
Other State Grants & Reimbursements	18								0	0	0
Local Grants & Reimbursements	19	4,700							4,700	4,700	9,655
Subtotal - Intergovernmental (lines 16 thru 19)	20	4,700	22,774	0	0	0		0	27,474	26,235	40,865
Charges for Fees & Service:											
Water Utility	21								0	0	0
Sewer Utility	22							28,000	28,000	28,000	21,288
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								0	0	0
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		28,000	28,000	28,000	21,288
Special Assessments	35								0	0	0
Miscellaneous	36	100							100	100	1,455
Other Financing Sources:											
Regular Operating Transfers In	37								0	0	5,575
Internal TIF Loan Transfers In	38								0	0	0
Subtotal ALL Operating Transfers In	39	0	0	0	0	0		0	0	0	5,575
Proceeds of Debt (Excluding TIF Internal Borrowing)	40								0	0	0
Proceeds of Capital Asset Sales	41								0	0	2,630
Subtotal-Other Financing Sources (lines 38 thru 40)	42	0	0	0	0	0		0	0	0	8,205
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 42)	43	39,056	22,774	0	0	0	0	28,000	89,830	90,150	111,140
Beginning Fund Balance July 1	44	75,920	2,782	0	0	0	0	92,270	170,972	162,763	152,410
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	114,976	25,556	0	0	0	0	120,270	260,802	252,913	263,550

CITY OF Grand River
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	21,651	0		0	0			21,651	24,635	25,528
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	21,651	0		0	0			21,651	24,635	25,528
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	12,605	0		0	0			12,605	11,180	12,358
Licenses & Permits	7	0	0					0	0	0	0
Use of Money and Property	8	0	0	0	0	0	0	0	0	0	1,441
Intergovernmental	9	4,700	22,774	0	0	0		0	27,474	26,235	40,865
Charges for Fees & Service	10	0	0		0	0	0	28,000	28,000	28,000	21,288
Special Assessments	11	0			0	0		0	0	0	0
Miscellaneous	12	100	0		0	0	0	0	100	100	1,455
Sub-Total Revenues	13	39,056	22,774	0	0	0	0	28,000	89,830	90,150	102,935
Other Financing Sources:											
Total Transfers In	14	0	0	0	0	0	0	0	0	0	5,575
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	2,630
Total Revenues and Other Sources	17	39,056	22,774	0	0	0	0	28,000	89,830	90,150	111,140
Expenditures & Other Financing Uses											
Public Safety	18	11,736	0	0			0		11,736	11,736	11,071
Public Works	19	4,900	22,500	0			0		27,400	25,100	28,766
Health and Social Services	20	400	0	0			0		400	400	0
Culture and Recreation	21	5,500	0	0			0		5,500	5,500	1,000
Community and Economic Development	22	0	0	0			0		0	0	6,260
General Government	23	23,205	0	0			0		23,205	23,205	34,668
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	45,741	22,500	0	0	0	0		68,241	65,941	81,765
Business Type Proprietary: Enterprise & ISF	27							3,000	3,000	16,000	13,447
Total Gov & Bus Type Expenditures	28	45,741	22,500	0	0	0	0	3,000	71,241	81,941	95,212
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	5,575
Total ALL Expenditures/Fund Transfers Out	30	45,741	22,500	0	0	0	0	3,000	71,241	81,941	100,787
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-6,685	274	0	0	0	0	25,000	18,589	8,209	10,353
Beginning Fund Balance July 1	33	75,920	2,782	0	0	0	0	92,270	170,972	162,763	152,410
Ending Fund Balance June 30	34	69,235	3,056	0	0	0	0	117,270	189,561	170,972	162,763

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

City Name: Grand River

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

NOTICE OF PUBLIC HEARING BUDGET ESTIMATE

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

City of Grand River, Iowa

The City Council will conduct a public hearing on the proposed Budget at Grand River City Hall
on 03/02/13 at 9:00 a.m.
(Date) xx/xx/xx (hour)

The Budget Estimate Summary of proposed receipts and expenditures is shown below.
Copies of the the detailed proposed Budget may be obtained or viewed at the offices of the Mayor,
City Clerk, and at the Library.

The estimated Total tax levy rate per \$1000 valuation on regular property \$ 13.10308
The estimated tax levy rate per \$1000 valuation on Agricultural land is \$ 0.00000

At the public hearing, any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget.

641-773-5347
phone number

Marge Thomas
City Clerk/Finance Officer's NAME

		Budget FY 2014	Re-estimated FY 2013	Actual FY 2012
		(a)	(b)	(c)
Revenues & Other Financing Sources				
Taxes Levied on Property	1	21,651	24,635	25,528
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	3	21,651	24,635	25,528
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	0	0	0
Other City Taxes	6	12,605	11,180	12,358
Licenses & Permits	7	0	0	0
Use of Money and Property	8	0	0	1,441
Intergovernmental	9	27,474	26,235	40,865
Charges for Fees & Service	10	28,000	28,000	21,288
Special Assessments	11	0	0	0
Miscellaneous	12	100	100	1,455
Other Financing Sources	13	0	0	8,205
Total Revenues and Other Sources	14	89,830	90,150	111,140
Expenditures & Other Financing Uses				
Public Safety	15	11,736	11,736	11,071
Public Works	16	27,400	25,100	28,766
Health and Social Services	17	400	400	0
Culture and Recreation	18	5,500	5,500	1,000
Community and Economic Development	19	0	0	6,260
General Government	20	23,205	23,205	34,668
Debt Service	21	0	0	0
Capital Projects	22	0	0	0
Total Government Activities Expenditures	23	68,241	65,941	81,765
Business Type / Enterprises	24	3,000	16,000	13,447
Total ALL Expenditures	25	71,241	81,941	95,212
Transfers Out	26	0	0	5,575
Total ALL Expenditures/Transfers Out	27	71,241	81,941	100,787
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	28	18,589	8,209	10,353
Beginning Fund Balance July 1	29	170,972	162,763	152,410
Ending Fund Balance June 30	30	189,561	170,972	162,763