

# 32-306

## Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2015 - ENDING JUNE 30, 2016

The City of: Gruver County Name: EMMET Date Budget Adopted: 3/9/2015  
(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, 2014 Property Valuations

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	5,172,152	5,115,844	94
<b>DEBT SERVICE</b>	5,172,152	5,115,844	
Ag Land	0		

### 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 41,894	43 41,438	8.10000
<b>(384) Non-Voted Other Permissible Levies</b>					
12(8)	0.67500	Contract for use of Bridge	6	44 0	0
12(10)	0.95000	Opr & Maint publicly owned Transit	7	45 0	0
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center	8	46 0	0
12(12)	0.13500	Opr & Maint of City owned Civic Center	9	47 0	0
12(13)	0.06750	Planning a Sanitary Disposal Project	10	48 0	0
12(14)	0.27000	Aviation Authority (under sec.330A.15)	11	49 0	0
12(15)	0.06750	Levee Impr. fund in special charter city	13	51 0	0
12(17)	Amt Nec	Liability, property & self insurance costs	14	52 0	0
12(21)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462	465 0	0
<b>(384) Voted Other Permissible Levies</b>					
12(1)	0.13500	Instrumental/Vocal Music Groups	15	53 0	0
12(2)	0.81000	Memorial Building	16	54 0	0
12(3)	0.13500	Symphony Orchestra	17	55 0	0
12(4)	0.27000	Cultural & Scientific Facilities	18	56 0	0
12(5)	As Voted	County Bridge	19	57 0	0
12(6)	1.35000	Missi or Missouri River Bridge Const.	20	58 0	0
12(9)	0.03375	Aid to a Transit Company	21	59 0	0
12(16)	0.20500	Maintain Institution received by gift/devise	22	60 0	0
12(18)	1.00000	City Emergency Medical District	463	466 0	0
12(20)	0.27000	Support Public Library	23	61 0	0
28E.22	1.50000	Unified Law Enforcement	24	62 0	0
<b>Total General Fund Regular Levies (5 thru 24)</b>			25 41,894	43 41,438	
384.1	3.00375	Ag Land	26	63 0	0
<b>Total General Fund Tax Levies (25 + 26)</b>			27 41,894	43 41,438	Do Not Add
<b>Special Revenue Levies</b>					
384.8	0.27000	Emergency (if general fund at levy limit)	28	64 0	0
384.6	Amt Nec	Police & Fire Retirement	29	0	0
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30	0	0
Rules	Amt Nec	Other Employee Benefits	31	0	0
<b>Total Employee Benefit Levies (29,30,31)</b>			32 0	65 0	0
<b>Sub Total Special Revenue Levies (28+32)</b>			33 0	0	
<b>Valuation</b>					
386	As Req	With Gas & Elec	Without Gas & Elec		
	SSMID 1 (A)	(B)	34	0	66 0
	SSMID 2 (A)	(B)	35	0	67 0
	SSMID 3 (A)	(B)	36	0	68 0
	SSMID 4 (A)	(B)	37	0	69 0
	SSMID 5 (A)	(B)	555	0	565 0
	SSMID 6 (A)	(B)	556	0	566 0
	SSMID 7 (A)	(B)	1177	0	0
<b>Total SSMID</b>			38 0	0	Do Not Add
<b>Total Special Revenue Levies</b>			39 0	0	
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
<b>Total Property Taxes (27+39+40+41)</b>			42 41,894	42 41,438	72 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 2014</b>										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	55,416	4,429	0	0	0	0	59,845	-123	59,722
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	81,929	15,127	0	0	0	0	97,056	1,345	98,401
Actual Expenditures Except End Bal (pg 12, line 259) *	3	65,433	6,082	0	0	0	0	71,515	42,100	113,615
Ending Fund Balance June 30 (pg 12, line 261) *	4	71,912	13,474	0	0	0	0	85,386	-40,878	44,508
<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 2015</b>										
Beginning Fund Balance	5	71,912	13,474	0	0	0	0	85,386	-40,878	44,508
Re-Est Revenues	6	98,660	15,320	0	0	0	0	113,980	2,450	116,430
Re-Est Expenditures	7	84,350	16,210	0	0	0	0	100,560	6,500	107,060
Ending Fund Balance	8	86,222	12,584	0	0	0	0	98,806	-44,928	53,878
<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 2016</b>										
Beginning Fund Balance	9	86,222	12,584	0	0	0	0	98,806	-44,928	53,878
Revenues	10	107,224	15,935	0	0	0	0	123,159	4,425	127,584
Expenditures	11	76,950	11,600	0	0	0	0	88,550	5,050	93,600
Ending Fund Balance	12	116,496	16,919	0	0	0	0	133,415	-45,553	87,862

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

\*\* 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**

	Request with Utility Replacement (A)	Property Taxes Levied (B)
1 Portion of General Fund Levy Used for Emerg. Mgmt. Comm.	0	0
2 Support of a Local Emerg.Mgmt.Comm.	0	0
3 TOTAL FOR FISCAL YEAR 2014	0	0

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2016

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 2016 (J)	RE-ESTIMATED 2015 (K)	ACTUAL 2014 (L)
<b>PUBLIC SAFETY</b>											
Police Department/Crime Prevention	1	1,400							1,400	1,400	1,380
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	35,650							35,650	48,550	26,642
Ambulance	6								0	0	0
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	0	1,151
Animal Control	9								0	0	0
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	37,050	0				0		37,050	49,950	29,173
<b>PUBLIC WORKS</b>											
Roads, Bridges, & Sidewalks	12	11,000	5,500						16,500	20,000	14,713
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	2,900							2,900	2,800	2,849
Traffic Control and Safety	15								0	0	200
Snow Removal	16	2,700							2,700	2,500	1,178
Highway Engineering	17								0	0	0
Street Cleaning	18								0	0	250
Airport <i>(if not Enterprise)</i>	19								0	0	0
Garbage <i>(if not Enterprise)</i>	20		6,100						6,100	6,210	6,082
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	16,600	11,600				0		28,200	31,510	25,272
<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
<b>CULTURE &amp; RECREATION</b>											
Library Services	31	350							350	125	100
Museum, Band and Theater	32								0	0	0
Parks	33	950							950	850	1,950
Recreation	34	650							650	750	412
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36								0	0	0
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	1,950	0				0		1,950	1,725	2,462

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2016

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 2016 (J)	RE-ESTIMATED 2015 (K)	ACTUAL 2014 (L)
<b>COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>												
Community Beautification	39									0	1,000	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	1,000	0
<b>GENERAL GOVERNMENT</b>												
Mayor, Council, & City Manager	46		350							350	500	390
Clerk, Treasurer, & Finance Adm.	47		6,700							6,700	5,025	4,561
Elections	48									0	0	479
Legal Services & City Attorney	49		750							750	1,000	2,400
City Hall & General Buildings	50		8,500							8,500	6,000	3,506
Tort Liability	51		4,200							4,200	3,100	3,272
Other General Government	52		850							850	750	0
TOTAL (lines 46 - 52)	53		21,350	0	0			0		21,350	16,375	14,608
<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		76,950	11,600	0	0	0	0		88,550	100,560	71,515
<b>BUSINESS TYPE ACTIVITIES</b>												
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>												
Water Utility	59								4,800	4,800	4,500	42,100
Sewer Utility	60								250	250	2,000	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								5,050	5,050	6,500	42,100
<b>TOTAL ALL EXPENDITURES (lines 58+74)</b>	74		76,950	11,600	0	0	0	0	5,050	93,600	107,060	113,615
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+76)</b>	78		76,950	11,600	0	0	0	0	5,050	93,600	107,060	113,615
<b>Ending Fund Balance June 30</b>	79		116,496	16,919	0	0	0	0	-45,553	87,862	53,878	44,508

\* 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

2016

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2016 (J)	RE-ESTIMATED 2015 (K)	ACTUAL 2014 (L)
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>											
Taxes Levied on Property	1	41,438	0		0	0			41,438	38,625	39,285
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	41,438	0		0	0			41,438	38,625	39,285
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6				0	0			0	461	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	7,500							7,500	6,780	7,542
Subtotal - Other City Taxes (lines 6 thru 12)	13	7,500	0		0	0			7,500	7,241	7,542
Licenses & Permits	14	10							10	10	10
Use of Money & Property	15	150	125					225	500	620	861
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		9,259						9,259	8,935	8,933
Other State Grants & Reimbursements	18	3,451	0	0	0	0		0	3,451	0	44
Local Grants & Reimbursements	19	54,675	451						55,126	52,589	34,305
Subtotal - Intergovernmental (lines 16 thru 19)	20	58,126	9,710	0	0	0		0	67,836	61,524	43,282
Charges for Fees & Service:											
Water Utility	21							4,000	4,000	2,000	1,345
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		6,100						6,100	6,210	6,076
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	6,100		0	0	0	4,200	10,300	8,410	7,421
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, & 41)	43	107,224	15,935	0	0	0	0	4,425	127,584	116,430	98,401
Beginning Fund Balance July 1	44	86,222	12,584	0	0	0	0	-44,928	53,878	44,508	59,722
<b>TOTAL REVENUES &amp; BEGIN BALANCE (lines 42+43)</b>	45	<b>193,446</b>	<b>28,519</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-40,503</b>	<b>181,462</b>	<b>160,938</b>	<b>158,123</b>

CITY OF

Gruver

ADOPTED BUDGET SUMMARY  
YEAR ENDED JUNE 30, 2016

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2016 (J)	RE-ESTIMATED 2015 (K)	ACTUAL 2014 (L)
<b>Revenues &amp; Other Financing Sources</b>											
Taxes Levied on Property	1	41,438	0		0	0			41,438	38,625	39,285
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	41,438	0		0	0			41,438	38,625	39,285
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	7,500	0		0	0			7,500	7,241	7,542
Licenses & Permits	7	10	0					0	10	10	10
Use of Money and Property	8	150	125	0	0	0	0	225	500	620	861
Intergovernmental	9	58,126	9,710	0	0	0		0	67,836	61,524	43,282
Charges for Fees & Service	10	0	6,100		0	0		4,200	10,300	8,410	7,421
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	107,224	15,935	0	0	0	0	4,425	127,584	116,430	98,401
<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
Total Revenues and Other Sources	17	107,224	15,935	0	0	0	0	4,425	127,584	116,430	98,401
<b>Expenditures &amp; Other Financing Uses</b>											
Public Safety	18	37,050	0	0			0		37,050	49,950	29,173
Public Works	19	16,600	11,600	0			0		28,200	31,510	25,272
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	1,950	0	0			0		1,950	1,725	2,462
Community and Economic Development	22	0	0	0			0		0	1,000	0
General Government	23	21,350	0	0			0		21,350	16,375	14,608
Debt Service	24	0	0	0	0		0		0	0	0
Capital Projects	25	0	0	0		0	0		0	0	0
Total Government Activities Expenditures	26	76,950	11,600	0	0	0	0		88,550	100,560	71,515
Business Type Proprietary: Enterprise & ISF	27							5,050	5,050	6,500	42,100
Total Gov & Bus Type Expenditures	28	76,950	11,600	0	0	0	0	5,050	93,600	107,060	113,615
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	76,950	11,600	0	0	0	0	5,050	93,600	107,060	113,615
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	30,274	4,335	0	0	0	0	-625	33,984	9,370	-15,214
Beginning Fund Balance July 1	33	86,222	12,584	0	0	0	0	-44,928	53,878	44,508	59,722
Ending Fund Balance June 30	34	116,496	16,919	0	0	0	0	-45,553	87,862	53,878	44,508

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

City Name: Gruver

Fiscal Year  
2016

Project Name (A)	Amount of Issue (B)	Date Certified to County Auditor (C)	Principal Due FY 2016 (D)	Interest Due FY 2016 +(E)	Bond Reg/Other Fees Due FY 2016 +(F)	Total Obligation Due FY 2016 =(G)	Paid from Funds OTHER THAN Current Year Property Taxes -(H)	Amount Paid by Current Year Debt Service Levy =(I)
(1) D/S BACKFILL REVENUE								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

