

32-306

Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2009 - ENDING JUNE 30, 2010

The City of: Gruver County Name: EMMET Date Budget Adopted: 03/09/09
(Date) xxx/xxx/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, 2008 Property Valuations		Last Official Census		
	Regular	2a	With Gas & Electric 3,962,664	2b	Without Gas & Electric 3,903,228	106
	DEBT SERVICE	3a		3b		
	Ag Land	4a				

Code		Dollar	Purpose	(A)	(B)	(C)
Sec.	Limit			Request with Utility Replacement	Property Taxes Levied	Rate
384.1	8.10000		Regular General Levy	5	31,595	43 7.97317
(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(15)	Amt Nec		Joint city-county building lease	12	0	50 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	31,595	31,121
384.1	3.00375		Ag Land	26	0	63 0.00000
Total General Fund Tax Levies (25 + 26)				27	31,595	31,121
Special Revenue Levies						Do Not Add
384.8	0.27000		Emergency (if general fund at levy limit)	28	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
	Amt Nec		Other Employee Benefits	31	0	0.00000
Total Employee Benefit Levies (29,30,31)				32	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	66 0.00000
	SSMID 2 (A)	(B)			35	67 0.00000
	SSMID 3 (A)	(B)			36	68 0.00000
	SSMID 4 (A)	(B)			35a	69 0.00000
	SSMID 5 (A)	(B)			36a	565 0.00000
	SSMID 6 (A)	(B)			37	566 0.00000
Total SSMID (34 thru 37)				38	0	0
Total Special Revenue Levies (33+38)				39	0	0
384.4	Amt Nec		Debt Service Levy	76.10(6)	40	40 0.00000
384.7	0.67500		Capital Projects (Capital Improv. Reserve)		41	41 0.00000
Total Property Taxes (27+39+40+41)				42	31,595	42 31,121 72 7.97317

COUNTY AUDITOR - I certify the budget is in compliance with ALL the following:
 Budgets submitted that DO NOT meet the following criteria are not legal documents and will 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)
(1)										
*Annual Report FY 2008										
Beginning Fund Balance July 1, 2006 (pg 5, line 134) *	1	62,465	18,370					80,835	1,581	82,416
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	92,374	7,995					100,369	1,626	101,995
Actual Expenditures Except End Bal (pg 12, line 259) *	3	100,546	0					100,546	2,815	103,361
Ending Fund Balance June 30, 2007 (pg 12, line 261) *	4	54,293	26,365	0	0	0	0	80,658	392	81,050
(2)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Re-Estimated FY 2009										
Beginning Fund Balance	5	54,293	26,365	0	0	0	0	80,658	392	81,050
Re-Est Revenues	6	73,237	9,198	0	0	0	0	82,435	5,200	87,635
Re-Est Expenditures	7	56,683	1,000	0	0	0	0	57,683	11,000	68,683
Continuing Appropriation	8					0		0	0	0
Ending Fund Balance	9	70,847	34,563	0	0	0	0	105,410	-5,408	100,002
(3)										
** Budget FY 2010										
Beginning Fund Balance	10	70,847	34,563	0	0	0	0	105,410	-5,408	100,002
Revenues	11	84,605	11,335	0	0	0	0	95,940	3,000	98,940
Expenditures	12	77,885	0	0	0	0	0	77,885	800	78,685
Continuing Appropriation	13					0		0	0	0
Ending Fund Balance	14	77,567	45,898	0	0	0	0	123,465	-3,208	120,257

* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2008

** The remaining two sections are filled in by the software once ALL worksheets are completed.

CITY OF _____ Gruver

The Total Outstanding TIF Indebtedness is not used to determine the constitutional debt limit. Indebtedness as defined in Iowa Code Section 384.16, subsection 1, includes any TIF-financed agreement including all remaining payments for any annual appropriation agreements. Include the TOTAL amount for all remaining years of the agreement. Use best estimates for any agreement where the actual amount for future years is not known.

Include the total amount of outstanding loans, advances, indebtedness, or bonds outstanding, including interest, at the close of the most recently ended fiscal year through the remaining term of the indebtedness, which will be paid from TIF revenues.

TOTAL OUTSTANDING TIF INDEBTEDNESS INCLUDING INTEREST OWED	ACTUAL 2008
OUTSTANDING PRINCIPAL as of June 30th on All Bonds Paid with TIF Revenues including interest to term	
TIF Non-Bond Loans & Debt - Owed to Other Entities	
Self-Financed or Internal Loan TIF Debt	
Tax Rebatelements & Other Agreements Paid with TIF Revenues	
TOTAL OUTSTANDING TIF INDEBTEDNESS	0

TIF Revenues are those moneys paid into the Special Fund created in section 403.19.
 DO NOT include bond payments made with a Debt Service levy on property
 Include ONLY debt that is to be repaid from future Tax Increment Financing revenues.
 All debt and interest should only be listed once.
 Include principal and interest to term in all amounts.

REBATES OR PAYMENTS TO ENTITIES FROM TAXES FUNDED BY TIF		BUDGET 2011	RE-ESTIMATED 2010	ACTUAL 2009
ENTITY NAME Rebates do not include lending institutions such as Banker Trust, etc. those are Debt Service payments				
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
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16				
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18				
19				
20				
21				
22				

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2010

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 2010 (J)	RE-ESTIMATED 2009 (K)	ACTUAL 2008 (L)
PUBLIC SAFETY											
Police Department/Crime Prevention	1	1,400							1,400	1,100	720
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	36,960							36,960	25,000	36,572
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	38,360	0	0			0		38,360	26,100	37,292
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	2,500							2,500	8,500	5,008
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	2,775							2,775	2,100	2,353
Traffic Control and Safety	15								0	0	0
Snow Removal	16	3,000							3,000	2,700	1,205
Highway Engineering	17								0	0	0
Street Cleaning	18								0	0	0
Airport	19								0	0	0
Garbage	20	4,500							4,500	5,900	5,989
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	12,775	0	0			0		12,775	19,200	14,555
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	100							100	83	183
Museum, Band and Theater	32								0	0	0
Parks	33	5,000							5,000	2,500	15,686
Recreation	34								0	0	0
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36	4,700							4,700	0	0
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	9,800	0	0			0		9,800	2,583	15,869

EXPENDITURES SCHEDULE PAGE 2
Fiscal Year Ending 2010

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2010 (J)	RE-ESTIMATED 2009 (K)	ACTUAL 2008 (L)
COMMUNITY & ECONOMIC DEVELOPMENT											
Community Beautification	39	5,000							5,000	0	18,580
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
REBATES & PYMTS from TIF DEBT page	44			0					0	0	0
TOTAL (lines 39 - 44)	45	5,000	0	0			0		5,000	0	18,580
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46	750							750	300	200
Clerk, Treasurer, & Finance Adm.	47	4,300							4,300	4,500	3,393
Elections	48								0	0	0
Legal Services & City Attorney	49	2,600							2,600	500	1,000
City Hall & General Buildings	50	4,300							4,300	4,500	4,553
Tort Liability	51								0	0	0
Other General Government	52								0	0	5,104
TOTAL (lines 46 - 52)	53	11,950	0	0			0		11,950	9,800	14,250
DEBT SERVICE											
Gov Capital Projects	54								0	0	0
TIF 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	77,885	0	0	0	0	0		77,885	57,683	100,546
BUSINESS TYPE ACTIVITIES											
Proprietary: Enterprise & Budgeted ISF											
Water Utility	59							450	450	4,200	2,769
Sewer Utility	60							350	350	1,000	46
Electric Utility	61								0	0	0
Gas Utility	62								0	0	0
Airport	63								0	0	0
Landfill/Garbage	64								0	5,800	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							800	800	11,000	2,815
TOTAL ALL EXPENDITURES (lines 58+74)	74	77,885	0	0	0	0	0	800	78,685	68,683	103,361
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	77,885	0	0	0	0	0	800	78,685	68,683	103,361
Continuing Appropriation	79								0	0	
Ending Fund Balance June 30	80	77,567	45,898	0	0	0	0	-3,208	120,257	100,002	81,050

* 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.

REVENUES DETAIL
Fiscal Year Ending 2010

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2010 (J)	RE-ESTIMATED 2009 (K)	ACTUAL 2008 (L)
REVENUES & OTHER FINANCING SOURCES											
Taxes Levied on Property	1	31,121	0		0	0			31,121	33,199	34,122
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	31,121	0		0	0			31,121	33,199	34,122
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	474	0		0	0			474	484	0
Utility franchise tax	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	6,800							6,800	150	0
Subtotal - Other City Taxes (lines 6 thru 12)	13	7,274	0		0	0			7,274	634	0
Licenses & Permits	14								0	25	30
Use of Money & Property	15	2,750	1,800						4,550	1,920	4,032
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		9,487						9,487	0	0
Other State Grants & Reimbursements	18		48						48	0	7,995
Local Grants & Reimbursements	19	36,960							36,960	38,857	47,028
Subtotal - Intergovernmental (lines 16 thru 19)	20	36,960	9,535	0	0	0		0	46,495	38,857	55,023
Charges for Fees & Service:											
Water Utility	21							2,000	2,000	4,500	1,126
Sewer Utility	22							1,000	1,000	1,000	500
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	4,500							4,500	6,000	5,968
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	4,500	0		0	0	0	3,000	7,500	11,500	7,594
Special Assessments	35								0	0	0
Miscellaneous	36	2,000							2,000	1,500	1,194
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	84,605	11,335	0	0	0	0	3,000	98,940	87,635	101,995
Beginning Fund Balance July 1	44	70,847	34,563	0	0	0	0	-5,408	100,002	81,050	82,416
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	155,452	45,898	0	0	0	0	-2,408	198,942	168,685	184,411

CITY OF

Gruver

ADOPTED BUDGET SUMMARY

YEAR ENDED JUNE 30, 2010

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2010 (J)	RE-ESTIMATED 2009 (K)	ACTUAL 2008 (L)
Revenues & Other Financing Sources											
Taxes Levied on Property	1	31,121	0		0	0			31,121	33,199	34,122
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	31,121	0		0	0			31,121	33,199	34,122
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	7,274	0		0	0			7,274	634	0
Licenses & Permits	7	0	0					0	0	25	30
Use of Money and Property	8	2,750	1,800	0	0	0	0	0	4,550	1,920	4,032
Intergovernmental	9	36,960	9,535	0	0	0		0	46,495	38,857	55,023
Charges for Fees & Service	10	4,500	0		0	0	0	3,000	7,500	11,500	7,594
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	2,000	0		0	0		0	2,000	1,500	1,194
Sub-Total Revenues	13	84,605	11,335	0	0	0	0	3,000	98,940	87,635	101,995
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	84,605	11,335	0	0	0	0	3,000	98,940	87,635	101,995
Expenditures & Other Financing Uses											
Public Safety	18	38,360	0	0			0		38,360	26,100	37,292
Public Works	19	12,775	0	0			0		12,775	19,200	14,555
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	9,800	0	0			0		9,800	2,583	15,869
Community and Economic Development	22	5,000	0	0			0		5,000	0	18,580
General Government	23	11,950	0	0			0		11,950	9,800	14,250
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	77,885	0	0	0	0	0		77,885	57,683	100,546
Business Type Proprietary: Enterprise & ISF	27							800	800	11,000	2,815
Total Gov & Bus Type Expenditures	28	77,885	0	0	0	0	0	800	78,685	68,683	103,361
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	77,885	0	0	0	0	0	800	78,685	68,683	103,361
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	6,720	11,335	0	0	0	0	2,200	20,255	18,952	-1,366
Continuing Appropriation	33					0		0	0	0	
Beginning Fund Balance July 1	34	70,847	34,563	0	0	0	0	-5,408	100,002	81,050	82,416
Ending Fund Balance June 30	35	77,567	45,898	0	0	0	0	-3,208	120,257	100,002	81,050

