

32-306

Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2010 - ENDING JUNE 30, 2011

The City of: Gruver County Name: EMMET Date Budget Adopted: 03/11/10
(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, 2009 Property Valuations		Last Official Census		
	Regular	2a	With Gas & Electric 3,991,029	2b	Without Gas & Electric 3,937,126	106
	DEBT SERVICE	3a		3b		
	Ag Land	4a	0			

Code		Dollar	Purpose	(A)	(B)	(C)
Sec.	Limit			Request with Utility Replacement	Property Taxes Levied	Rate
384.1	8.10000		Regular General Levy	5	32,327	43 8.10000
(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	32,327	31,891
384.1	3.00375		Ag Land	26	0	63 0.00000
Total General Fund Tax Levies (25 + 26)				27	32,327	31,891
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	0
384.7	0.67500		Capital Projects (Capital Improv. Reserve)		41	0
Total Property Taxes (27+39+40+41)				42	32,327	31,891

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 2009										
Beginning Fund Balance July 1, 2006 (pg 5, line 134) *	1	92,153						92,153	-1,189	90,964
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	118,907	7,790					126,697	3,103	129,800
Actual Expenditures Except End Bal (pg 12, line 259) *	3	104,823						104,823	3,332	108,155
Ending Fund Balance June 30, 2007 (pg 12, line 261) *	4	106,237	7,790	0	0	0	0	114,027	-1,418	112,609
(2) ** Re-Estimated FY 2010		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
Beginning Fund Balance	5	106,237	7,790	0	0	0	0	114,027	-1,418	112,609
Re-Est Revenues	6	84,605	11,335	0	0	0	0	95,940	3,000	98,940
Re-Est Expenditures	7	77,885	0	0	0	0	0	77,885	800	78,685
Continuing Appropriation	8					0		0	0	0
Ending Fund Balance	9	112,957	19,125	0	0	0	0	132,082	782	132,864
(3) ** Budget FY 2011		General	Spec Rev	TIF Special R	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
Beginning Fund Balance	10	112,957	19,125	0	0	0	0	132,082	782	132,864
Revenues	11	94,014	10,412	0	0	0	0	104,426	5,030	109,456
Expenditures	12	77,195	0	0	0	0	0	77,195	4,350	81,545
Continuing Appropriation	13					0		0	0	0
Ending Fund Balance	14	129,776	29,537	0	0	0	0	159,313	1,462	160,775

* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2009

** 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 2009
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				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2011

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 2011 (J)	RE-ESTIMATED 2010 (K)	ACTUAL 2009 (L)
PUBLIC SAFETY											
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	38,850							38,850	36,960	42,885
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	40,250	0	0			0		40,250	38,360	44,265
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	2,775							2,775	2,500	16,562
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	2,785							2,785	2,775	2,586
Traffic Control and Safety	15								0	0	0
Snow Removal	16	3,450							3,450	3,000	1,343
Highway Engineering	17								0	0	0
Street Cleaning	18								0	0	0
Airport	19								0	0	0
Garbage	20	6,480							6,480	4,500	5,923
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	15,490	0	0			0		15,490	12,775	26,414
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	120							120	100	153
Museum, Band and Theater	32								0	0	0
Parks	33	5,000							5,000	5,000	1,618
Recreation	34								0	0	0
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36	4,885							4,885	4,700	0
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	10,005	0	0			0		10,005	9,800	1,771

EXPENDITURES SCHEDULE PAGE 2
Fiscal Year Ending 2011

Fiscal Years

Table with columns: (A) Description, (B) Line Number, (C) GENERAL, (D) SPECIAL REVENUES, (E) TIF SPECIAL REVENUES, (F) DEBT SERVICE, (G) CAPITAL PROJECTS, (H) PERMANENT, (I) PROPRIETARY, (J) BUDGET 2011, (K) RE-ESTIMATED 2010, (L) ACTUAL 2009. Rows include categories like COMMUNITY & ECONOMIC DEVELOPMENT, GENERAL GOVERNMENT, DEBT SERVICE, BUSINESS TYPE ACTIVITIES, and ending with Ending Fund Balance June 30.

* 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 2011

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2011 (J)	RE-ESTIMATED 2010 (K)	ACTUAL 2009 (L)
REVENUES & OTHER FINANCING SOURCES											
Taxes Levied on Property	1	31,891	0		0	0			31,891	31,121	31,700
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	31,891	0		0	0			31,891	31,121	31,700
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	431	0		0	0			431	474	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	6,620							6,620	6,800	2,068
Subtotal - Other City Taxes (lines 6 thru 12)	13	7,051	0		0	0			7,051	7,274	2,068
Licenses & Permits	14	15							15	0	5
Use of Money & Property	15	325	665					565	1,555	4,550	4,749
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		9,699						9,699	9,487	7,790
Other State Grants & Reimbursements	18		48						48	48	44
Local Grants & Reimbursements	19	46,252							46,252	36,960	62,564
Subtotal - Intergovernmental (lines 16 thru 19)	20	46,252	9,747	0	0	0		0	55,999	46,495	70,398
Charges for Fees & Service:											
Water Utility	21							3,900	3,900	2,000	3,103
Sewer Utility	22							565	565	1,000	0
Electric Utility	23							0	0	0	0
Gas Utility	24							0	0	0	0
Parking	25							0	0	0	0
Airport	26							0	0	0	0
Landfill/Garbage	27	6,480							6,480	4,500	6,777
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	6,480	0		0	0	0	4,465	10,945	7,500	9,880
Special Assessments	35								0	0	0
Miscellaneous	36	2,000							2,000	2,000	11,000
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	94,014	10,412	0	0	0	0	5,030	109,456	98,940	129,800
Beginning Fund Balance July 1	44	112,957	19,125	0	0	0	0	782	132,864	112,609	90,964
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	206,971	29,537	0	0	0	0	5,812	242,320	211,549	220,764

CITY OF Gruver
ADOPTED BUDGET SUMMARY
YEAR ENDED JUNE 30, 2011

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2011 (J)	RE-ESTIMATED 2010 (K)	ACTUAL 2009 (L)
Revenues & Other Financing Sources											
Taxes Levied on Property	1	31,891	0		0	0			31,891	31,121	31,700
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	31,891	0		0	0			31,891	31,121	31,700
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	7,051	0		0	0			7,051	7,274	2,068
Licenses & Permits	7	15	0					0	15	0	5
Use of Money and Property	8	325	665	0	0	0	0	565	1,555	4,550	4,749
Intergovernmental	9	46,252	9,747	0	0	0		0	55,999	46,495	70,398
Charges for Fees & Service	10	6,480	0		0	0	0	4,465	10,945	7,500	9,880
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	2,000	0		0	0		0	2,000	2,000	11,000
Sub-Total Revenues	13	94,014	10,412	0	0	0	0	5,030	109,456	98,940	129,800
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	94,014	10,412	0	0	0	0	5,030	109,456	98,940	129,800
Expenditures & Other Financing Uses											
Public Safety	18	40,250	0	0			0		40,250	38,360	44,265
Public Works	19	15,490	0	0			0		15,490	12,775	26,414
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	10,005	0	0			0		10,005	9,800	1,771
Community and Economic Development	22	0	0	0			0		0	5,000	12,168
General Government	23	11,450	0	0			0		11,450	11,950	20,205
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	77,195	0	0	0	0	0		77,195	77,885	104,823
Business Type Proprietary: Enterprise & ISF	27							4,350	4,350	800	3,332
Total Gov & Bus Type Expenditures	28	77,195	0	0	0	0	0	4,350	81,545	78,685	108,155
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	77,195	0	0	0	0	0	4,350	81,545	78,685	108,155
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	16,819	10,412	0	0	0	0	680	27,911	20,255	21,645
Continuing Appropriation	33					0		0	0	0	
Beginning Fund Balance July 1	34	112,957	19,125	0	0	0	0	782	132,864	112,609	90,964
Ending Fund Balance June 30	35	129,776	29,537	0	0	0	0	1,462	160,775	132,864	112,609

LONG TERM DEBT SCHEDULE
GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS
PAGE 2

Fiscal Year

2011

City Name: **Gruver**

USE THIS PAGE ONLY AFTER FILLING LINES 1 THRU 30 ABOVE.

	Project Name (A)	Amount of Issue (B)	Date Certified to County Auditor (C)	Principal Due FY 2011 (D)	Interest Due FY 2011 + (E)	Bond Reg/Other Fees Due FY 2011 + (F)	Total Obligation Due FY 2011 = (G)	Paid from Funds OTHER THAN Current Year Property Taxes - (H)	Amount Paid by Current Year Debt Service Levy #NAME?
(31)							0	0	
(32)							0	0	
(33)							0	0	
(34)							0	0	
(35)							0	0	
(36)							0	0	
(37)							0	0	
(38)							0	0	
(39)							0	0	
(40)							0	0	
(41)							0	0	
(42)							0	0	
(43)							0	0	
(44)							0	0	
(45)							0	0	
(46)							0	0	
(47)							0	0	
(48)							0	0	
(49)							0	0	
(50)							0	0	
(51)							0	0	
(52)							0	0	
(53)							0	0	
(54)							0	0	
(55)							0	0	
(56)							0	0	
(57)							0	0	
(58)							0	0	
(59)							0	0	
(60)							0	0	
				0	0	0	0	0	

NOTICE OF PUBLIC HEARING BUDGET ESTIMATE

FISCAL YEAR BEGINNING JULY 1, 2010 - ENDING JUNE 30, 2011

DATE POSTED

02/20/10

City of **Gruver** , Iowa

The City Council will conduct a public hearing on the proposed Budget at Gruver City Hall

on 03/11/10 at 615 P.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 \$ 8.10000

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.

712-362-4027
phone number

Mary Ann Hoffmeyer
City Clerk/Finance Officer's NAME

		Budget FY 2011	Re-estimated FY 2010	Actual FY 2009
		(a)	(b)	(c)
Revenues & Other Financing Sources				
Taxes Levied on Property	1	31,891	31,121	31,700
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	3	31,891	31,121	31,700
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	0	0	0
Other City Taxes	6	7,051	7,274	2,068
Licenses & Permits	7	15	0	5
Use of Money and Property	8	1,555	4,550	4,749
Intergovernmental	9	55,999	46,495	70,398
Charges for Fees & Service	10	10,945	7,500	9,880
Special Assessments	11	0	0	0
Miscellaneous	12	2,000	2,000	11,000
Other Financing Sources	13	0	0	0
Total Revenues and Other Sources	14	109,456	98,940	129,800
Expenditures & Other Financing Uses				
Public Safety	15	40,250	38,360	44,265
Public Works	16	15,490	12,775	26,414
Health and Social Services	17	0	0	0
Culture and Recreation	18	10,005	9,800	1,771
Community and Economic Development	19	0	5,000	12,168
General Government	20	11,450	11,950	20,205
Debt Service	21	0	0	0
Capital Projects	22	0	0	0
Total Government Activities Expenditures	23	77,195	77,885	104,823
Business Type / Enterprises	24	4,350	800	3,332
Total ALL Expenditures	25	81,545	78,685	108,155
Transfers Out	26	0	0	0
Total ALL Expenditures/Transfers Out	27	81,545	78,685	108,155
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	28	27,911	20,255	21,645
Continuing Appropriation	29	0	0	0
Beginning Fund Balance July 1	30	132,864	112,609	90,964
Ending Fund Balance June 30	31	160,775	132,864	112,609