

# 32-306

## Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2007 - ENDING JUNE 30, 2008

The City of: Gruver County Name: EMMET Date Budget Adopted: 03/05/07  
(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.

County Auditor Date Stamp		Telephone Number		Signature						
		<b>January 1, 2006 Property Valuations</b>				Last Official Census <b>106</b>				
		Regular		With Gas & Electric			Without Gas & Electric			
		2a		4,226,774			2b		4,168,379	
		3a					3b			
DEBT SERVICE		4a								
Ag Land										

				(A)		(B)		(C)		
Code	Dollar	Purpose	#/N/A	Request with	Property Taxes	Levied	Rate			
Sec.	Limit		#/N/A	Utility Replacement						
384.1	#N/A	Regular General levy	###	5	33,814	33,347	43	7.99995		
<b>Non-Voted Other Permissible Levies</b>										
12(8)	0.67500	Contract for use of Bridge		6	0	0	44	0		
12(10)	0.95000	Opr & Maint publicly owned Transit		7	0	0	45	0		
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center		8	0	0	46	0		
12(12)	0.13500	Opr & Maint of City owned Civic Center		9	0	0	47	0		
12(13)	0.06750	Planning a Sanitary Disposal Project		10	0	0	48	0		
12(14)	0.27000	Aviation Authority (under sec.330A.15)		11	0	0	49	0		
12(15)	Amt Nec	Joint city-county building lease		12	0	0	50	0		
12(16)	0.06750	Levee Impr. fund in special charter city		13	0	0	51	0		
12(18)	Amt Nec	Liability, property & self insurance costs		14	0	0	52	0		
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.		462	0	0	465	0		
<b>Voted Other Permissible Levies</b>										
12(1)	0.13500	Instrumental/Vocal Music Groups		15	0	0	53	0		
12(2)	0.81000	Memorial Building		16	0	0	54	0		
12(3)	0.13500	Symphony Orchestra		17	0	0	55	0		
12(4)	0.27000	Cultural & Scientific Facilities		18	0	0	56	0		
12(5)	As Voted	County Bridge		19	0	0	57	0		
12(6)	1.35000	Missi or Missouri River Bridge Const.		20	0	0	58	0		
12(9)	0.03375	Aid to a Transit Company		21	0	0	59	0		
12(17)	0.20500	Maintain Institution received by gift/devise		22	0	0	60	0		
12(19)	1.00000	City Emergency Medical District		463	0	0	466	0		
12(21)	0.27000	Support Public Library		23	0	0	61	0		
28E.22	1.50000	Unified Law Enforcement		24	0	0	62	0		
<b>Total General Fund Regular Levies (5 thru 24)</b>				25	33,814	33,347				
384.1	3.00375	Ag Land		26	0	0	63	0		
<b>Total General Fund Tax Levies (25 + 26)</b>				27	33,814	33,347			Do Not Add	
<b>Special Revenue Levies</b>										
384.8	0.27000	Emergency (if general fund at levy limit)		28	0	0	64	0		
384.6	Amt Nec	Police & Fire Retirement		29	0	0		0		
	Amt Nec	FICA & IPERS (if general fund at levy limit)		30	0	0		0		
	Amt Nec	Other Employee Benefits		31	0	0		0		
<b>Total Employee Benefit Levies (29,30,31)</b>				32	0	0	65	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)		35a		0	69	0		
	SSMID 5 (A)	(B)		36a		0	565	0		
	SSMID 6 (A)	(B)		37		0	566	0		
<b>Total SSMID (34 thru 37)</b>				38	0	0			Do Not Add	
<b>Total Special Revenue Levies (33+38)</b>				39	0	0				
384.4	Amt Nec	Debt Service Levy	76.10(6)	40	0	0	70	0		
384.7	0.67500	Capital Projects (Capital Improv. Reserve)		41	0	0	71	0		
<b>Total Property Taxes (27+39+40+41)</b>				42	33,814	33,347	72	7.99995		

### 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.

(County Auditor)

Fund Balance Worksheet for City of Gruver

(1)		General	Spec Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Tot
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
<b>*Annual Report FY 2006</b>									
Beginning Fund Balance July 1, 2005 (pg 5, line 134) *	1	24,169	3,334				27,503	-475	27,028
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	94,707	9,741				104,448	7,700	112,148
Actual Expenditures Except End Bal (pg 12, line 259) *	3	135,715	71,147				206,862	2,815	209,677
Ending Fund Balance June 30, 2006 (pg 12, line 261) *	4	-16,839	-58,072	0	0	0	-74,911	4,410	-70,501
(2)		General	Spec Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Enterprise	Grand Total
<b>** Re-Estimated FY 2007</b>									
Beginning Fund Balance	5	-16,839	-58,072	0	0	0	-74,911	4,410	-70,501
Re-Est Revenues	6	78,121	9,744	0	0	0	87,865	3,750	91,615
Re-Est Expenditures	7	56,683	1,000	0	0	0	57,683	11,000	68,683
Continuing Appropriation	8				0		0	0	0
Ending Fund Balance	9	4,599	-49,328	0	0	0	-44,729	-2,840	-47,569
(3)									
<b>** Budget FY 2008</b>									
Beginning Fund Balance	10	4,599	-49,328	0	0	0	-44,729	-2,840	-47,569
Revenues	11	82,454	9,470	0	0	0	91,924	2,550	94,474
Expenditures	12	69,733	1,000	0	0	0	70,733	0	70,733
Continuing Appropriation	13				0		0	0	0
Ending Fund Balance	14	17,320	-40,858	0	0	0	-23,538	-290	-23,828

\* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2006

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

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2008

Fiscal Years

	GENERAL (A)	SPECIAL REVENUES (B)	DEBT SERVICE (C)	CAPITAL PROJECTS (D)	PERMANENT (E)	PROPRIETARY (F)	BUDGET 2008 (G)	RE-ESTIMATED 2007 (H)	ACTUAL 2006 (I)	
<b>GOVERNMENT ACTIVITIES</b>										
<b>Public Safety</b>										
Police Department/Crime Prevention	1	1,000					325	1,000	1,100	0
Jail	2						327	0	0	0
Emergency Management	3						328	0	0	0
Flood Control	4						329	0	0	0
Fire Department	5	29,000					330	29,000	25,000	101,354
Ambulance	6						331	0	0	0
Building Inspections	7						332	0	0	0
Miscellaneous Protective Services	8						333	0	0	720
Animal Control	9						349	0	0	0
Other Public Safety	10						334	0	0	0
TOTAL (lines 1 - 10)	11	30,000	0		0			30,000	26,100	102,074
<b>Public Works</b>										
Roads, Bridges, & Sidewalks	12	4,000	1,000				353	5,000	8,500	74,746
Parking - Meter and Off-Street	13						356	0	0	0
Street Lighting	14	2,700					324	2,700	2,100	2,906
Traffic Control and Safety	15						326	0	0	0
Snow Removal	16	3,000					354	3,000	2,700	551
Highway Engineering	17						355	0	0	0
Street Cleaning	18						359	0	0	0
Airport (if not Enterprise)	19						365	0	0	0
Garbage (if not Enterprise)	20	6,700					358	6,700	5,900	6,033
Other Public Works	21						350	0	0	0
TOTAL (lines 12 - 21)	22	16,400	1,000		0			17,400	19,200	84,236
<b>Health and Social Services</b>										
Welfare Assistance	23						337	0	0	0
City Hospital	24						338	0	0	0
Payments to Private Hospitals	25						339	0	0	0
Health Regulation and Inspection	26						340	0	0	0
Water, Air, and Mosquito Control	27						341	0	0	0
Community Mental Health	28						342	0	0	0
Other Health and Social Services	29						343	0	0	0
TOTAL (lines 23 - 29)	30	0	0		0			0	0	0

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2008

Fiscal Years

	GENERAL (A)	SPECIAL REVENUES (B)	DEBT SERVICE (C)	CAPITAL PROJECTS (D)	PERMANENT (E)	PROPRIETARY (F)	BUDGET 2008 (G)	RE-ESTIMATED 2007 (H)	ACTUAL 2006 (I)
<b>Culture and Recreation</b>									
Library Services 31	83						344 83	83	83
Museum, Band and Theater 32							345 0	0	0
Parks 33	2,500						346 2,500	2,500	5,972
Recreation 34							587 0	0	0
Cemetery 35							366 0	0	0
Community Center, Zoo, & Marina 36	5,000						347 5,000	0	0
Other Culture and Recreation 37							348 0	0	0
TOTAL (lines 31 - 37) 38	7,583	0			0		7,583	2,583	6,055
<b>Community and Economic Development</b>									
Community Beautification 39	7,000						367 7,000	0	0
Economic Development 40							368 0	0	0
Housing and Urban Renewal 41							369 0	0	0
Planning & Zoning 42							379 0	0	0
Other Com & Econ Development 43							370 0	0	0
TOTAL (lines 39 - 43) 44	7,000	0			0		7,000	0	0
<b>General Government</b>									
Mayor, Council, & City Manager 45	300						375 300	300	0
Clerk, Treasurer, & Finance Adm. 46	4,000						376 4,000	4,500	2,467
Elections 47	450						377 450	0	457
Legal Services & City Attorney 48	1,000						378 1,000	500	0
City Hall & General Buildings 49	3,000						380 3,000	4,500	3,873
Tort Liability 50							382 0	0	0
Other General Government 51							381 0	0	0
TOTAL (lines 45 - 51) 52	8,750	0			0		8,750	9,800	6,797
Debt Service 53								0	0
Capital Projects 54								0	0
<b>TOTAL Government Activities Expenditures</b> (lines 11+22+30+38+44+52+53+54) 55	69,733	1,000	0	0	0		70,733		
<b>BUSINESS TYPE ACTIVITIES</b>									
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>									
Water Utility 56							360 0	4,200	2,815
Sewer Utility 57							357 0	1,000	0
Electric Utility 58							361 0	0	0
Gas Utility 59							362 0	0	0
Airport 60							365 0	0	0
Landfill/Garbage 61							383 0	5,800	0
Transit 62							364 0	0	0
Cable TV, Internet & Telephone 63							443 0	0	0
Housing Authority 64							444 0	0	0
Storm Water Utility 65							445 0	0	0
Other Business Type (city hosp., ISF, parking, etc.) 66							446 0	0	0
Enterprise DEBT SERVICE 67							447 0	0	0
Enterprise CAPITAL PROJECTS 68							448 0	0	0
<b>TOTAL Business Type Expenditures (lines 56 - 68) 69</b>						0		11,000	2,815
<b>TOTAL GOV &amp; BUS TYPE EXP. (lines 55+69) 70</b>	69,733	1,000	0	0	0	0	70,733	11,000	2,815
Transfers Out 71								0	0
<b>Total Expenditures &amp; Other Financing Uses (lines 71 +72) 72</b>	69,733	1,000	0	0	0	0	70,733	68,683	201,977
Continuing Appropriation 73								0	0
<b>Ending Fund Balance June 30 74</b>	17,320	-40,858	20	0	0	-290	-23,828	-47,569	-70,501

\* 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

REVENUES DETAIL  
Fiscal Year Ending 2008

Fiscal Years

	GENERAL (A)	SPECIAL REVENUES (B)	DEBT SERVICE (C)	CAPITAL PROJECTS (D)	PERMANENT (E)	PROPRIETARY (F)	BUDGET 2008 (G)	RE-ESTIMATED 2007 (H)	ACTUAL 2006 (I)
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>									
Taxes Levied on Property 1	33,347	0	0	0			33,347	32,521	32,787
Less: Uncollected Property Taxes - Levy Year 2							0	0	0
Net Current Property Taxes (line 1 minus line 2) 3	33,347	0	0	0			33,347	32,521	32,787
Delinquent Property Taxes 4							0	0	0
TIF Revenues 5							0	0	0
Other City Taxes:									
Utility Tax Replacement Excise Taxes 6	467	0	0	0			472	487	222
Parimutuel wager tax 7							473	0	0
Gaming wager tax 8							474	0	0
Mobile Home Taxes 9							393	0	0
Hotel/Motel Taxes 10							394	0	0
Other Local Option Taxes 11							395	0	0
Subtotal - Other City Taxes (lines 6 thru 11) 12	467	0	0	0			467	487	222
Licenses & Permits 13	25						25	25	5
Use of Money & Property 14	3,565	525				850	4,940	1,500	4,271
Intergovernmental:									
Federal Grants & Reimbursements 15							399	0	0
State Shared Revenues 16		8,900					400	8,957	9,143
Other State Grants & Reimbursements 17							401	0	0
Local Grants & Reimbursements 18	37,400	45					402	37,445	38,912
Subtotal - Intergovernmental (lines 15 thru 18) 19	37,400	8,945	0	0		0	46,345	45,232	48,055
Charges for Fees & Service:									
Water Utility 20						1,200	404	4,500	11,500
Sewer Utility 21						500	405	0	0
Electric Utility 22							406	0	0
Gas Utility 23							407	0	0
Parking 24							408	0	0
Airport 25							409	0	0
Landfill/Garbage 26	6,700						410	6,700	7,375
Hospital 27							411	0	0
Transit 28							412	0	0
Cable TV, Internet & Telephone 29							429	0	0
Housing Authority 30							430	0	0
Storm Water Utility 31							431	0	0
Other Fees & Charges for Service 32							413	0	0
Subtotal - Charges for Service (lines 20 thru 32) 33	6,700	0	0	0	0	1,700	8,400	10,350	18,875
Special Assessments 34							0	0	0
Miscellaneous 35	950						950	1,500	233
Other Financing Sources:									
Operating Transfers In 36							0	0	0
Proceeds of Debt 37							0	0	0
Proceeds of Capital Asset Sales 38							0	0	0
Subtotal-Other Financing Sources (lines 36 thru 38) 39	0	0	0	0	0	0	0	0	0
<b>Total Revenues except for beginning fund balance (lines 3, 4, 5, 12, 13, 14, 19, 33, 34, 35, &amp; 39) 40</b>	<b>82,454</b>	<b>9,470</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,550</b>	<b>94,474</b>	<b>91,615</b>	<b>104,448</b>
Beginning Fund Balance July 1 41	4,599	-49,328	0	0	0	-2,840	-47,569	-70,501	27,028
<b>TOTAL REVENUES &amp; BEGIN BALANCE (lines 40+41) 42</b>	<b>87,053</b>	<b>-39,858</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-290</b>	<b>46,905</b>	<b>21,114</b>	<b>131,476</b>

YEAR ENDED JUNE 30, 2008

Fiscal Years

	GENERAL (A)		SPECIAL REVENUES (B)		DEBT SERVICE (C)		CAPITAL PROJECTS (D)		PERMANENT (E)		PROPRIETARY (F)		BUDGET 2008 (G)		RE-ESTIMATED 2007 (H)		ACTUAL 2006 (I)		
<b>Revenues &amp; Other Financing Sources</b>																			
Taxes Levied on Property	77	33,347	106	0	134	0	161	0					234	33,347	264	32,521	294	32,787	
Less: Uncollected Property Taxes-Levy Year	78	0	107	0	135	0	162	0					235	0	265	0	295	0	
Net Current Property Taxes	79	33,347	108	0	136	0	163	0					236	33,347	266	32,521	296	32,787	
Delinquent Property Taxes	80	0	109	0	137	0	164	0					237	0	267	0	297	0	
TIF Revenues			110	0									238	0	268	0	298	0	
Other City Taxes	81	467	111	0	138	0	165	0					239	467	269	487	299	222	
Licenses & Permits	82	25	112	0							212	0	240	25	270	25	300	5	
Use of Money and Property	83	3,565	113	525	139	0	166	0	194	0	213	850	241	4,940	271	1,500	301	4,271	
Intergovernmental	84	37,400	114	8,945	140	0	167	0			214	0	242	46,345	272	45,232	302	48,055	
Charges for Fees & Service	85	6,700	115	0	141	0	168	0	195	0	214	1,700	243	8,400	273	10,350	303	18,875	
Special Assessments	86	0	116	0	142	0	169	0			215	0	244	0	274	0	304	0	
Miscellaneous	87	950	117	0	143	0	170	0	196	0	215	0	245	950	275	1,500	305	233	
Sub-Total Revenues	88	82,454	118	9,470	144	0	171	0	197	0	216	2,550	246	94,474	276	91,615	306	104,448	
<b>Other Financing Sources:</b>																			
Transfers In	89	0	119	0	145	0	172	0	198	0	217	0	247	0	277	0	307	0	
Proceeds of Debt	90	0	120	0	146	0	173	0			218	0	248	0	278	0	308	0	
Proceeds of Capital Asset Sales	91	0			147	0	174	0	199	0	219	0	249	0	279	0	309	0	
<b>Total Revenues and Other Sources</b>	92	82,454	120	9,470	148	0	175	0	200	0	220	2,550	250	94,474	280	91,615	310	104,448	
<b>Expenditures &amp; Other Financing Uses</b>																			
Public Safety	600	30,000	609	0					623	0			335	30,000	632	26,100	642	102,074	
Public Works	601	16,400	610	1,000					624	0			336	17,400	633	19,200	643	84,236	
Health and Social Services	602	0	611	0					625	0			352	0	634	0	644	0	
Culture and Recreation	603	7,583	612	0					626	0			371	7,583	635	2,583	645	6,055	
Community and Economic Development	604	7,000	613	0					627	0			372	7,000	636	0	646	0	
General Government	605	8,750	614	0					628	0			373	8,750	637	9,800	647	6,797	
Debt Service	606	0	615	0	618	0			629	0			440	0	638	0	648	0	
Capital Projects	607	0	616	0			621	0	630	0			441	0	639	0	649	0	
<b>Total Government Activities Expenditures</b>	608	69,733	617	1,000	619	0	622	0	631	0			442	70,733	640	57,683	650	0	
Business Type Proprietary: Enterprise & ISF												0	374	0	641	11,000	651	2,815	
<b>Total Gov &amp; Bus Type Expenditures</b>	97	69,733	125	1,000	153	0	180	0	205	0	225	0	255	70,733	285	68,683	315	2,815	
Transfers Out	101	0	129	0	156	0	184	0	207	0	229	0	259	0	289	0	319	0	
<b>Total ALL Expenditures/Transfers Out</b>	102	69,733	130	1,000	157	0	185	0	208	0	230	0	260	70,733	290	11,000	320	2,815	
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	103	12,721	131	8,470	158	0	186	0	209	0	231	2,550	261	23,741	291	80,615	321	101,633	
Continuing Appropriation							652	0			653	0	654	0	655	0			
<b>Beginning Fund Balance July 1</b>	104	4,599	132	-49,328	159	0	187	0	210	0	232	-2,840	262	-47,569	292	-70,501	322	27,028	
<b>Ending Fund Balance June 30</b>	105	17,320	133	-40,858	160	0	188	0	211	0	233	-290	263	-23,828	293	10,114	323	128,661	

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

City Name: Gruver

Fiscal Year  
2008

Project Name (A)	Amount of Issue (B)	Date certified To County Auditor (C)	Principal Due FY 2008 (D)	Interest Due FY 2008 +(E)	Bond Registration Due FY 2008 +(F)	Total Obligation Due FY 2008 =(G)	Amount Paid by Other Funds & Debt Service Fund Balance -(H)	Amount Paid by Current Year Utility Replacment and Debt Service Taxes =(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
<b>TOTALS</b>			0	0	0	0	0	0

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

Fiscal Year  
2008

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 2008 (D)	Interest Due FY 2008 +(E)	Bond Registration Due FY 2008 +(F)	Total Obligation Due FY 2008 =(G)	Amount Paid by Other Funds & Debt Service Fund Balance -(H)	Amount Paid by Current Year Utility Replacement and Debt Service Taxes =(I)
(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	0

