

32-306

Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2008 - ENDING JUNE 30, 2009

The City of: Gruver County Name: EMMET Date Budget Adopted: 03/03/08
(Date) xxxxxx

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, 2007 Property Valuations

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	3,945,004	3,887,078	106
DEBT SERVICE			
Ag Land			

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 31,560	31,097	43 7.99999
(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 31,560	31,097	
384.1	3.00375	Ag Land	26	0	63 0.00000
Total General Fund Tax Levies (25 + 26)			27 31,560	31,097	Do Not Add
Special Revenue Levies					
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	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	0	66 0.00000
	SSMID 2 (A)	(B)	35	0	67 0.00000
	SSMID 3 (A)	(B)	36	0	68 0.00000
	SSMID 4 (A)	(B)	35a	0	69 0.00000
	SSMID 5 (A)	(B)	36a	0	565 0.00000
	SSMID 6 (A)	(B)	37	0	566 0.00000
Total SSMID (34 thru 37)			38 0	0	Do Not Add
Total Special Revenue Levies (33+38)			39 0	0	
384.4	Amt Nec	Debt Service Levy 76.10(6)	40 0	0	70 0.00000
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41	0	71 0.00000
Total Property Taxes (27+39+40+41)			42 31,560	31,097	72 7.99999

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 2007										
Beginning Fund Balance July 1, 2006 (pg 5, line 134) *	1	37,000	9,929					46,929	1,038	47,967
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	72,382	8,441					80,823	1,257	82,080
Actual Expenditures Except End Bal (pg 12, line 259) *	3	46,917						46,917	714	47,631
Ending Fund Balance June 30, 2007 (pg 12, line 261) *	4	62,465	18,370		0	0	0	80,835	1,581	82,416
(2)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Re-Estimated FY 2008										
Beginning Fund Balance	5	62,465	18,370	0	0	0	0	80,835	1,581	82,416
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	79,019	26,568	0	0	0	0	105,587	-4,219	101,368
(3)										
** Budget FY 2009										
Beginning Fund Balance	10	79,019	26,568	0	0	0	0	105,587	-4,219	101,368
Revenues	11	83,012	10,101	0	0	0	0	93,113	2,448	95,561
Expenditures	12	67,943	0	0	0	0	0	67,943	1,000	68,943
Continuing Appropriation	13					0		0	0	0
Ending Fund Balance	14	94,088	36,669	0	0	0	0	130,757	-2,771	127,986

* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2007

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

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 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 AS OF	ACTUAL 2007
Annual Payments for 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 from 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 2009	RE-ESTIMATED 2008	ACTUAL 2007
ENTITY NAME				
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21	* TOTAL Rebates or Payments to Entities	0	0	0

* The "Total Rebates or Payments" appears on the Expenditures Pages, Re-Est Exp P2 & EXP P 2, under the Community & Econ Development Program

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2009

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 2009 (J)	RE-ESTIMATED 2008 (K)	ACTUAL 2007 (L)
PUBLIC SAFETY											
Police Department/Crime Prevention	1	1,380							1,380	1,100	720
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	27,000							27,000	25,000	17,320
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	28,380	0	0			0		28,380	26,100	18,040
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	7,500							7,500	8,500	6,321
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	2,680							2,680	2,100	2,664
Traffic Control and Safety	15								0	0	0
Snow Removal	16	5,000							5,000	2,700	1,260
Highway Engineering	17								0	0	0
Street Cleaning	18								0	0	0
Airport	19								0	0	0
Garbage	20								0	5,900	6,466
Other Public Works	21								0	0	940
TOTAL (lines 12 - 21)	22	15,180	0	0			0		15,180	19,200	17,651
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	83							83	83	83
Museum, Band and Theater	32								0	0	0
Parks	33	5,000							5,000	2,500	642
Recreation	34								0	0	0
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36	5,000							5,000	0	740
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	10,083	0	0			0		10,083	2,583	1,465

EXPENDITURES SCHEDULE PAGE 2
Fiscal Year Ending

Fiscal Years

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2009	RE-ESTIMATED 2008	ACTUAL 2007
		(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
COMMUNITY & ECONOMIC DEVELOPMENT											
Community Beautification	39	4,000							4,000	0	1,503
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	4,000	0	0			0		4,000	0	1,503
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46	300							300	300	0
Clerk, Treasurer, & Finance Adm.	47	4,000							4,000	4,500	4,802
Elections	48								0	0	0
Legal Services & City Attorney	49	1,500							1,500	500	500
City Hall & General Buildings	50	4,500							4,500	4,500	2,956
Tort Liability	51								0	0	0
Other General Government	52								0	0	0
TOTAL (lines 46 - 52)	53	10,300	0	0			0		10,300	9,800	8,258
DEBT SERVICE											
Gov Capital Projects	54								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	67,943	0	0	0	0	0		67,943	57,683	46,917
BUSINESS TYPE ACTIVITIES											
Proprietary: Enterprise & Budgeted ISF											
Water Utility	59							500	500	4,200	614
Sewer Utility	60							500	500	1,000	100
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							1,000	1,000	11,000	714
TOTAL ALL EXPENDITURES (lines 58+74)	74	67,943	0	0	0	0	0	1,000	68,943	68,683	47,631
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	67,943	0	0	0	0	0	1,000	68,943	68,683	47,631
Continuing Appropriation	79							0	0	0	0
Ending Fund Balance June 30	80	94,088	36,669	0	0	0	0	-2,771	127,986	101,368	82,416

* 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

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2009 (J)	RE-ESTIMATED 2008 (K)	ACTUAL 2007 (L)
REVENUES & OTHER FINANCING SOURCES											
Taxes Levied on Property	1	31,097	0		0	0			31,097	33,199	34,076
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	31,097	0		0	0			31,097	33,199	34,076
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	463	0		0	0			463	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								0	150	0
Subtotal - Other City Taxes (lines 6 thru 12)	13	463	0		0	0			463	634	0
Licenses & Permits	14								0	25	0
Use of Money & Property	15	4,762	1,025					998	6,785	1,920	3,632
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		9,031						9,031	0	8,441
Other State Grants & Reimbursements	18		45						45	0	0
Local Grants & Reimbursements	19	39,140							39,140	38,857	28,902
Subtotal - Intergovernmental (lines 16 thru 19)	20	39,140	9,076	0	0	0		0	48,216	38,857	37,343
Charges for Fees & Service:											
Water Utility	21							1,000	1,000	4,500	0
Sewer Utility	22							450	450	1,000	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	6,500							6,500	6,000	6,622
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	6,500	0		0	0	0	1,450	7,950	11,500	6,622
Special Assessments	35								0	0	0
Miscellaneous	36	1,050							1,050	1,500	407
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	83,012	10,101	0	0	0	0	2,448	95,561	87,635	82,080
Beginning Fund Balance July 1	44	79,019	26,568	0	0	0	0	-4,219	101,368	82,416	47,967
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	162,031	36,669	0	0	0	0	-1,771	196,929	170,051	130,047

CITY OF

Gruver

ADOPTED BUDGET SUMMARY

YEAR ENDED JUNE 30, 2009

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2009 (J)	RE-ESTIMATED 2008 (K)	ACTUAL 2007 (L)
Revenues & Other Financing Sources											
Taxes Levied on Property	1	31,097	0		0	0			31,097	33,199	34,076
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	31,097	0		0	0			31,097	33,199	34,076
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	463	0		0	0			463	634	0
Licenses & Permits	7	0	0					0	0	25	0
Use of Money and Property	8	4,762	1,025	0	0	0	0	998	6,785	1,920	3,632
Intergovernmental	9	39,140	9,076	0	0	0		0	48,216	38,857	37,343
Charges for Fees & Service	10	6,500	0		0	0	0	1,450	7,950	11,500	6,622
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	1,050	0		0	0	0	0	1,050	1,500	407
Sub-Total Revenues	13	83,012	10,101	0	0	0	0	2,448	95,561	87,635	82,080
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	83,012	10,101	0	0	0	0	2,448	95,561	87,635	82,080
Expenditures & Other Financing Uses											
Public Safety	18	28,380	0	0			0		28,380	26,100	18,040
Public Works	19	15,180	0	0			0		15,180	19,200	17,651
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	10,083	0	0			0		10,083	2,583	1,465
Community and Economic Development	22	4,000	0	0			0		4,000	0	1,503
General Government	23	10,300	0	0			0		10,300	9,800	8,258
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	67,943	0	0	0	0	0		67,943	57,683	46,917
Business Type Proprietary: Enterprise & ISF	27							1,000	1,000	11,000	714
Total Gov & Bus Type Expenditures	28	67,943	0	0	0	0	0	1,000	68,943	68,683	47,631
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	67,943	0	0	0	0	0	1,000	68,943	68,683	47,631
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31										
Continuing Appropriation	32	15,069	10,101	0	0	0	0	1,448	26,618	18,952	34,449
Beginning Fund Balance July 1	33							0	0	0	
Beginning Fund Balance July 1	34	79,019	26,568	0	0	0	0	-4,219	101,368	82,416	47,967
Ending Fund Balance June 30	35	94,088	36,669	0	0	0	0	-2,771	127,986	101,368	82,416

