

# 52-482

## Adoption of Budget and Certification of City Taxes

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

The City of: Hills County Name: JOHNSON Date Budget Adopted: 03/10/08  
(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.

319-679-3197  
Telephone Number

Signature

County Auditor Date Stamp

### January 1, 2007 Property Valuations

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	28,534,801	28,149,366	679
DEBT SERVICE	0	0	
Ag Land	149,458		

### 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	5 200,000	197,299	43 7.00899
(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
		<b>Total General Fund Regular Levies (5 thru 24)</b>	25 200,000	197,299	
384.1	3.00375	Ag Land	26	0	63 0.00000
		<b>Total General Fund Tax Levies (25 + 26)</b>	27 200,000	197,299	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
		<b>Total Employee Benefit Levies (29,30,31)</b>	32 0	0	65 0.00000
		<b>Sub Total Special Revenue Levies (28+32)</b>	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
		<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 0.00000
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41	0	71 0.00000
		<b>Total Property Taxes (27+39+40+41)</b>	42 200,000	197,299	72 7.00899

### 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

**Hills**

		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 2007</b>										
Beginning Fund Balance July 1, 2006 (pg 5, line 134) *	1	913,586	56,850					970,436	43,211	1,013,647
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	270,269	56,456					326,725		326,725
Actual Expenditures Except End Bal (pg 12, line 259) *	3	216,461	39,743					256,204	32,002	288,206
Ending Fund Balance June 30, 2007 (pg 12, line 261) *	4	967,394	73,563		0	0	0	1,040,957	11,209	1,052,166
<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 2008</b>										
Beginning Fund Balance	5	967,394	73,563	0	0	0	0	1,040,957	11,209	1,052,166
Re-Est Revenues	6	357,418	56,456	0	0	0	0	413,874	0	413,874
Re-Est Expenditures	7	299,760	81,250	0	0	0	0	381,010	32,000	413,010
Continuing Appropriation	8					0		0	0	0
Ending Fund Balance	9	1,025,052	48,769	0	0	0	0	1,073,821	-20,791	1,053,030
<b>(3)</b>										
<b>** Budget FY 2009</b>										
Beginning Fund Balance	10	1,025,052	48,769	0	0	0	0	1,073,821	-20,791	1,053,030
Revenues	11	401,500	83,000	0	0	0	0	484,500	71,300	555,800
Expenditures	12	381,348	56,000	0	0	0	0	437,348	71,200	508,548
Continuing Appropriation	13					0		0	0	0
Ending Fund Balance	14	1,045,204	75,769	0	0	0	0	1,120,973	-20,691	1,100,282

\* 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	
<b>TOTAL OUTSTANDING TIF INDEBTEDNESS</b>	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	<b>* TOTAL Rebates or Payments to Entities</b>	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)
<b>PUBLIC SAFETY</b>											
Police Department/Crime Prevention	1	19,710							19,710	19,710	13,728
Jail	2	1,500							1,500	0	0
Emergency Management	3								0	1,000	164
Flood Control	4								0	0	0
Fire Department	5	64,960							64,960	43,100	19,874
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	86,170	0	0			0		86,170	63,810	33,766
<b>PUBLIC WORKS</b>											
Roads, Bridges, & Sidewalks	12	45,000	40,000						85,000	68,000	39,743
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		8,000						8,000	8,500	7,574
Traffic Control and Safety	15		1,500						1,500	250	0
Snow Removal	16		6,000						6,000	4,000	1,278
Highway Engineering	17								0	0	0
Street Cleaning	18		500						500	500	368
Airport	19								0	0	0
Garbage	20	40,122	0						40,122	32,000	31,907
Other Public Works	21		0						0	0	0
TOTAL (lines 12 - 21)	22	85,122	56,000	0			0		141,122	113,250	80,870
<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	0
<b>CULTURE &amp; RECREATION</b>											
Library Services	31	7,250							7,250	5,500	2,220
Museum, Band and Theater	32								0	0	0
Parks	33	45,000							45,000	80,000	20,834
Recreation	34	7,500							7,500	7,500	7,362
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36								0	0	0
Other Culture and Recreation	37	6,000							6,000	8,000	0
TOTAL (lines 31 - 37)	38	65,750	0	0			0		65,750	101,000	30,416

**EXPENDITURES SCHEDULE PAGE 2**  
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)
<b>COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>											
Community Beautification	39	1,500							1,500	1,500	7,362
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	1,500	0	0			0		1,500	1,500	7,362
<b>GENERAL GOVERNMENT</b>											
Mayor, Council, & City Manager	46	5,100							5,100	5,100	5,175
Clerk, Treasurer, & Finance Adm.	47	22,706							22,706	15,450	9,581
Elections	48								0	3,000	500
Legal Services & City Attorney	49	18,000							18,000	15,000	8,590
City Hall & General Buildings	50	54,500							54,500	53,000	78,204
Tort Liability	51	2,500							2,500	2,500	3,940
Other General Government	52	14,000							14,000	7,400	0
TOTAL (lines 46 - 52)	53	116,806	0	0			0		116,806	101,450	105,990
<b>DEBT SERVICE</b>											
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
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58	355,348	56,000	0	0	0	0		411,348	381,010	258,404
<b>BUSINESS TYPE ACTIVITIES</b>											
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>											
Water Utility	59							50,200	50,200	0	0
Sewer Utility	60								0	32,000	29,707
Electric Utility	61								0	0	0
Gas Utility	62								0	0	0
Airport	63								0	0	0
Landfill/Garbage	64								0	0	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	95
Enterprise CAPITAL PROJECTS	71								0	0	0
Enterprise TIF CAPITAL PROJECTS	72								0	0	0
TOTAL Business Type Expenditures (lines 59 - 73)	73							50,200	50,200	32,000	29,802
TOTAL ALL EXPENDITURES (lines 58+74)	74	355,348	56,000	0	0	0	0	50,200	461,548	413,010	288,206
Regular Transfers Out	75	26,000	0					21,000	47,000	0	0
Internal TIF Loan / Repayment Transfers Out	76		0						0	0	0
Total ALL Transfers Out	77	26,000	0	0	0	0	0	21,000	47,000	0	0
Total Expenditures & Fund Transfers Out (lines 75+78)	78	381,348	56,000	0	0	0	0	71,200	508,548	413,010	288,206
Continuing Appropriation	79							0	0	0	0
Ending Fund Balance June 30	80	1,045,204	75,769	0	0	0	0	-20,691	1,100,282	1,053,030	1,052,166

\* 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)
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>											
Taxes Levied on Property	1	197,299	0		0	0			197,299	162,576	138,397
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	197,299	0		0	0			197,299	162,576	138,397
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	2,701	0		0	0			2,701	2,424	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	0	0
Subtotal - Other City Taxes (lines 6 thru 12)	13	2,701	0		0	0			2,701	2,424	0
Licenses & Permits	14	3,000							3,000	3,000	2,343
Use of Money & Property	15	26,000							26,000	87,000	18,936
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		57,000						57,000	56,456	56,456
Other State Grants & Reimbursements	18								0	1,050	6,072
Local Grants & Reimbursements	19	135,000							135,000	68,000	25,500
Subtotal - Intergovernmental (lines 16 thru 19)	20	135,000	57,000	0	0	0		0	192,000	125,506	88,028
Charges for Fees & Service:											
Water Utility	21								0	0	0
Sewer Utility	22							50,300	50,300	33,368	44,192
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	37,500							37,500	0	0
Hospital	28								0	0	32,984
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	37,500	0		0	0	0	50,300	87,800	33,368	77,176
Special Assessments	35								0	0	0
Miscellaneous	36								0	0	1,845
Other Financing Sources:											
Regular Operating Transfers In	37		26,000					21,000	47,000	0	0
Internal TIF Loan Transfers In	38								0	0	0
Subtotal ALL Operating Transfers In	39	0	26,000	0	0	0	0	21,000	47,000	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	26,000	0	0	0	0	21,000	47,000	0	0
<b>Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, &amp; 41)</b>	43	401,500	83,000	0	0	0	0	71,300	555,800	413,874	326,725
Beginning Fund Balance July 1	44	1,025,052	48,769	0	0	0	0	-20,791	1,053,030	1,052,166	1,013,647
<b>TOTAL REVENUES &amp; BEGIN BALANCE (lines 42+43)</b>	45	1,426,552	131,769	0	0	0	0	50,509	1,608,830	1,466,040	1,340,372

CITY OF

Hills

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)
<b>Revenues &amp; Other Financing Sources</b>											
Taxes Levied on Property	1	197,299	0		0	0			197,299	162,576	138,397
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	197,299	0		0	0			197,299	162,576	138,397
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	2,701	0		0	0			2,701	2,424	2,343
Licenses & Permits	7	3,000	0					0	3,000	3,000	2,343
Use of Money and Property	8	26,000	0	0	0	0	0	0	26,000	87,000	18,936
Intergovernmental	9	135,000	57,000	0	0	0		0	192,000	125,506	88,028
Charges for Fees & Service	10	37,500	0		0	0	0	50,300	87,800	33,368	77,176
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	0	0		0	0	0	0	0	0	1,845
Sub-Total Revenues	13	401,500	57,000	0	0	0	0	50,300	508,800	413,874	326,725
<b>Other Financing Sources:</b>											
Total Transfers In	14	0	26,000	0	0	0	0	21,000	47,000	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	401,500	83,000	0	0	0	0	71,300	555,800	413,874	326,725
<b>Expenditures &amp; Other Financing Uses</b>											
Public Safety	18	86,170	0	0			0		86,170	63,810	33,766
Public Works	19	85,122	56,000	0			0		141,122	113,250	80,870
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	65,750	0	0			0		65,750	101,000	30,416
Community and Economic Development	22	1,500	0	0			0		1,500	1,500	7,362
General Government	23	116,806	0	0			0		116,806	101,450	105,990
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	355,348	56,000	0	0	0	0		411,348	381,010	258,404
Business Type Proprietary: Enterprise & ISF	27							50,200	50,200	32,000	29,802
Total Gov & Bus Type Expenditures	28	355,348	56,000	0	0	0	0	50,200	461,548	413,010	288,206
Total Transfers Out	29	26,000	0	0	0	0	0	21,000	47,000	0	0
Total ALL Expenditures/Fund Transfers Out	30	381,348	56,000	0	0	0	0	71,200	508,548	413,010	288,206
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31										
	32	20,152	27,000	0	0	0	0	100	47,252	864	38,519
Continuing Appropriation	33							0	0	0	
Beginning Fund Balance July 1	34	1,025,052	48,769	0	0	0	0	-20,791	1,053,030	1,052,166	1,013,647
Ending Fund Balance June 30	35	1,045,204	75,769	0	0	0	0	-20,691	1,100,282	1,053,030	1,052,166





