

52-482

Adoption of Budget and Certification of City Taxes

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

The City of: HILLS County Name: JOHNSON 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.

319-679-3197
Telephone Number

Signature

County Auditor Date Stamp	January 1, 2008 Property Valuations		Last Official Census
	Regular	2a <u>28,351,644</u>	2b <u>27,957,201</u>
	DEBT SERVICE	3a <u>28,351,644</u>	3b <u>27,957,201</u>
	Ag Land	4a <u>157,395</u>	

Code		Dollar Limit	Purpose	TAXES LEVIED		Rate
Sec.				(A) Request with Utility Replacement	(B) Property Taxes Levied	
384.1	8.10000		Regular General Levy	5 229,648	226,453	43 8.10000
(384)			Non-Voted Other Permissible Levies			
12(8)	0.67500		Contract for use of Bridge	6 0	0	44 0.00000
12(10)	0.95000		Opr & Maint publicly owned Transit	7 0	0	45 0.00000
12(11)	Amt Nec		Rent, Ins. Maint of Civic Center	8 0	0	46 0.00000
12(12)	0.13500		Opr & Maint of City owned Civic Center	9 0	0	47 0.00000
12(13)	0.06750		Planning a Sanitary Disposal Project	10 0	0	48 0.00000
12(14)	0.27000		Aviation Authority (under sec.330A.15)	11 0	0	49 0.00000
12(15)	Amt Nec		Joint city-county building lease	12 0	0	50 0.00000
12(16)	0.06750		Levee Impr. fund in special charter city	13 0	0	51 0.00000
12(18)	Amt Nec		Liability, property & self insurance costs	14 0	0	52 0.00000
12(22)	Amt Nec		Support of a Local Emerg.Mgmt.Comm.	462 0	0	465 0.00000
(384)			Voted Other Permissible Levies			
12(1)	0.13500		Instrumental/Vocal Music Groups	15 0	0	53 0.00000
12(2)	0.81000		Memorial Building	16 0	0	54 0.00000
12(3)	0.13500		Symphony Orchestra	17 0	0	55 0.00000
12(4)	0.27000		Cultural & Scientific Facilities	18 0	0	56 0.00000
12(5)	As Voted		County Bridge	19 0	0	57 0.00000
12(6)	1.35000		Missi or Missouri River Bridge Const.	20 0	0	58 0.00000
12(9)	0.03375		Aid to a Transit Company	21 0	0	59 0.00000
12(17)	0.20500		Maintain Institution received by gift/devise	22 0	0	60 0.00000
12(19)	1.00000		City Emergency Medical District	463 0	0	466 0.00000
12(21)	0.27000		Support Public Library	23 0	0	61 0.00000
28E.22	1.50000		Unified Law Enforcement	24 0	0	62 0.00000
Total General Fund Regular Levies (5 thru 24)				25 229,648	226,453	
384.1	3.00375		Ag Land	26 0	0	63 0.00000
Total General Fund Tax Levies (25 + 26)				27 229,648	226,453	Do Not Add
Special Revenue Levies						
384.8	0.27000		Emergency (if general fund at levy limit)	28 0	0	64 0.00000
384.6	Amt Nec		Police & Fire Retirement	29 0	0	0.00000
	Amt Nec		FICA & IPERS (if general fund at levy limit)	30 0	0	0.00000
	Amt Nec		Other Employee Benefits	31 0	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)	0	40 0.00000
384.7	0.67500		Capital Projects (Capital Improv. Reserve)	41 0	0	41 0.00000
Total Property Taxes (27+39+40+41)				42 229,648	226,453	72 8.10000

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)	
(1)											
*Annual Report FY 2008											
Beginning Fund Balance July 1, 2006 (pg 5, line 134) *	1	1,040,957	0		0	0	0	1,040,957	11,209	1,052,166	
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	324,091	60,401					384,492	49,986	434,478	
Actual Expenditures Except End Bal (pg 12, line 259) *	3	189,115	0					189,115	29,073	218,188	
Ending Fund Balance June 30, 2007 (pg 12, line 261) *	4	1,175,933	60,401	0	0	0	0	1,236,334	32,122	1,268,456	
(2)											
** Re-Estimated FY 2009											
Beginning Fund Balance	5	1,175,933	60,401	0	0	0	0	1,236,334	32,122	1,268,456	
Re-Est Revenues	6	333,433	56,456	0	0	0	0	389,889	0	389,889	
Re-Est Expenditures	7	226,960	76,950	0	0	0	0	303,910	29,073	332,983	
Continuing Appropriation	8					0		0	0	0	
Ending Fund Balance	9	1,282,406	39,907	0	0	0	0	1,322,313	3,049	1,325,362	
(3)											
** Budget FY 2010											
Beginning Fund Balance	10	1,282,406	39,907	0	0	0	0	1,322,313	3,049	1,325,362	
Revenues	11	295,148	58,400	0	0	0	0	353,548	44,550	398,098	
Expenditures	12	256,674	0	0	0	0	0	256,674	0	256,674	
Continuing Appropriation	13					0		0	0	0	
Ending Fund Balance	14	1,320,880	98,307	0	0	0	0	1,419,187	47,599	1,466,786	

* 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 _____ HILLS

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				
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11				
12				
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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	22,630							22,630	19,710	19,710
Jail	2								0	0	0
Emergency Management	3	200							200	250	0
Flood Control	4								0	0	0
Fire Department	5	39,000							39,000	38,000	25,120
Ambulance	6								0	0	0
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	0	39,364
Animal Control	9								0	0	0
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	61,830	0	0			0		61,830	57,960	84,194
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	92,000							92,000	60,000	0
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	9,500							9,500	8,500	7,899
Traffic Control and Safety	15	1,000							1,000	250	0
Snow Removal	16	7,000							7,000	7,000	6,145
Highway Engineering	17								0	0	0
Street Cleaning	18	1,000							1,000	1,200	1,199
Airport	19								0	0	0
Garbage	20	3,500							3,500	32,000	0
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	114,000	0	0			0		114,000	108,950	15,243
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	8,559							8,559	5,500	10,635
Museum, Band and Theater	32								0	0	0
Parks	33	5,000							5,000	10,000	39,362
Recreation	34								0	7,500	0
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36								0	0	0
Other Culture and Recreation	37	8,000							8,000	8,000	0
TOTAL (lines 31 - 37)	38	21,559	0	0			0		21,559	31,000	49,997

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	1,000							1,000	1,500	0
Economic Development	40	1,000							1,000	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	2,000	0	0			0		2,000	1,500	0
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46	5,100							5,100	5,100	5,025
Clerk, Treasurer, & Finance Adm.	47	2,085							2,085	19,500	14,697
Elections	48	1,600							1,600	0	1,633
Legal Services & City Attorney	49	18,000							18,000	17,000	15,057
City Hall & General Buildings	50	15,000							15,000	53,000	3,269
Tort Liability	51	500							500	2,500	0
Other General Government	52	15,000							15,000	7,400	0
TOTAL (lines 46 - 52)	53	57,285	0	0			0		57,285	104,500	39,681
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
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58	256,674	0	0	0	0	0		256,674	303,910	189,115
BUSINESS TYPE ACTIVITIES											
Proprietary: Enterprise & Budgeted ISF											
Water Utility	59								0	0	0
Sewer Utility	60								0	29,073	29,073
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	0
Enterprise CAPITAL PROJECTS	71								0	0	0
Enterprise TIF CAPITAL PROJECTS	72								0	0	0
TOTAL Business Type Expenditures (lines 59 - 73)	73							0	0	29,073	29,073
TOTAL ALL EXPENDITURES (lines 58+74)	74	256,674	0	0	0	0	0	0	256,674	332,983	218,188
Regular Transfers Out	75		0						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	256,674	0	0	0	0	0	0	256,674	332,983	218,188
Continuing Appropriation	79								0	0	
Ending Fund Balance June 30	80	1,320,880	98,307	0	0	0	0	47,599	1,466,786	1,325,362	1,268,456

* 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	226,453	0		0	0			226,453	165,591	165,951
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	226,453	0		0	0			226,453	165,591	165,951
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	3,195	0		0	0			3,195	2,424	0
Utility franchise tax	7								0	0	5,137
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	3,195	0		0	0			3,195	2,424	5,137
Licenses & Permits	14	1,000							1,000	3,000	1,280
Use of Money & Property	15	35,000							35,000	60,000	63,528
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	38,340
Road Use Taxes	17		58,400						58,400	56,456	58,172
Other State Grants & Reimbursements	18								0	1,050	253
Local Grants & Reimbursements	19								0	68,000	37,000
Subtotal - Intergovernmental (lines 16 thru 19)	20	0	58,400	0	0	0		0	58,400	125,506	133,765
Charges for Fees & Service:											
Water Utility	21								0	0	0
Sewer Utility	22							44,550	44,550	33,368	49,986
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	26,000							26,000	0	0
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	3,500							3,500	0	0
Subtotal - Charges for Service (lines 21 thru 33)	34	29,500	0		0	0	0	44,550	74,050	33,368	49,986
Special Assessments	35								0	0	0
Miscellaneous	36		0						0	0	14,831
Other Financing Sources:											
Regular Operating Transfers In	37						0		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	295,148	58,400	0	0	0	0	44,550	398,098	389,889	434,478
Beginning Fund Balance July 1	44	1,282,406	39,907	0	0	0	0	3,049	1,325,362	1,268,456	1,052,166
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	1,577,554	98,307	0	0	0	0	47,599	1,723,460	1,658,345	1,486,644

CITY OF HILLS
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	226,453	0		0	0			226,453	165,591	165,951
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	226,453	0		0	0			226,453	165,591	165,951
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	3,195	0		0	0			3,195	2,424	5,137
Licenses & Permits	7	1,000	0					0	1,000	3,000	1,280
Use of Money and Property	8	35,000	0	0	0	0	0	0	35,000	60,000	63,528
Intergovernmental	9	0	58,400	0	0	0		0	58,400	125,506	133,765
Charges for Fees & Service	10	29,500	0		0	0	0	44,550	74,050	33,368	49,986
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	0	0		0	0		0	0	0	14,831
Sub-Total Revenues	13	295,148	58,400	0	0	0	0	44,550	398,098	389,889	434,478
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	295,148	58,400	0	0	0	0	44,550	398,098	389,889	434,478
Expenditures & Other Financing Uses											
Public Safety	18	61,830	0	0			0		61,830	57,960	84,194
Public Works	19	114,000	0	0			0		114,000	108,950	15,243
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	21,559	0	0			0		21,559	31,000	49,997
Community and Economic Development	22	2,000	0	0			0		2,000	1,500	0
General Government	23	57,285	0	0			0		57,285	104,500	39,681
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	256,674	0	0	0	0	0		256,674	303,910	189,115
Business Type Proprietary: Enterprise & ISF	27							0	0	29,073	29,073
Total Gov & Bus Type Expenditures	28	256,674	0	0	0	0	0	0	256,674	332,983	218,188
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	256,674	0	0	0	0	0	0	256,674	332,983	218,188
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	38,474	58,400	0	0	0	0	44,550	141,424	56,906	216,290
Continuing Appropriation	33					0		0	0	0	
Beginning Fund Balance July 1	34	1,282,406	39,907	0	0	0	0	3,049	1,325,362	1,268,456	1,052,166
Ending Fund Balance June 30	35	1,320,880	98,307	0	0	0	0	47,599	1,466,786	1,325,362	1,268,456

