

77-712

Adoption of Budget and Certification of City Taxes

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

The City of: ALLEMAN County Name: POLK Date Budget Adopted: 03/16/09
(Date) xxx/xxxx

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.

515-685-3666
Telephone Number

Signature

County Auditor Date Stamp	January 1, 2008 Property Valuations		Last Official Census
	With Gas & Electric	Without Gas & Electric	
Regular	2a <u>17,919,891</u>	2b <u>17,515,681</u>	
DEBT SERVICE	3a <u>18,290,891</u>	3b <u>17,886,681</u>	
Ag Land	4a <u>963,340</u>		

Code		Dollar Limit	Purpose	(A) Request with Utility Replacement		(B) Property Taxes Levied		(C) Rate
Sec.								
384.1	8.10000		Regular General Levy	5	137,110	134,017	43	7.65127
(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	137,110	134,017		
384.1	3.00375		Ag Land	26	2,890	2,890	63	2.99998
Total General Fund Tax Levies (25 + 26)				27	140,000	136,907		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	40	12,290	12,018	70	0.67192
384.7	0.67500		Capital Projects (Capital Improv. Reserve)	41		0	71	0.00000
Total Property Taxes (27+39+40+41)				42	152,290	148,925	72	8.32319

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

ALLEMAN

(1)		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)
*Annual Report FY 2008										
Beginning Fund Balance July 1, 2006 (pg 5, line 134) *	1	7,320	1,005	0	7,104	7,000		22,429	176,275	198,704
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	120,529	75,387	11,545	24,077	1,000		232,538	140,174	372,712
Actual Expenditures Except End Bal (pg 12, line 259) *	3	102,950	75,460	11,545	15,168	0		205,123	175,662	380,785
Ending Fund Balance June 30, 2007 (pg 12, line 261) *	4	24,899	932	0	16,013	8,000	0	49,844	140,787	190,631
(2)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Re-Estimated FY 2009										
Beginning Fund Balance	5	24,899	932	0	16,013	8,000	0	49,844	140,787	190,631
Re-Est Revenues	6	179,186	71,000	11,562	13,320	1,000	0	276,068	116,710	392,778
Re-Est Expenditures	7	192,386	61,432	11,562	13,633	1,000	0	280,013	116,997	397,010
Continuing Appropriation	8					0		0	0	0
Ending Fund Balance	9	11,699	10,500	0	15,700	8,000	0	45,899	140,500	186,399
(3)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2010										
Beginning Fund Balance	10	11,699	10,500	0	15,700	8,000	0	45,899	140,500	186,399
Revenues	11	198,414	44,000	11,562	12,290	1,000	0	267,266	104,570	371,836
Expenditures	12	205,360	44,000	11,562	12,290	1,000	0	274,212	110,980	385,192
Continuing Appropriation	13					0		0	0	0
Ending Fund Balance	14	4,753	10,500	0	15,700	8,000	0	38,953	134,090	173,043

* 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 _____ ALLEMAN

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	113,429
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	113,429

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 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	6,800							6,800	9,000	5,587
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	18,820							18,820	12,000	4,801
Ambulance	6								0	0	0
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	0	0
Animal Control	9	1,000							1,000	300	172
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	26,620	0	0			0		26,620	21,300	10,560
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	83,183	34,000						117,183	126,422	95,860
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	9,500							9,500	9,500	9,409
Traffic Control and Safety	15								0	0	0
Snow Removal	16								0	0	0
Highway Engineering	17								0	0	0
Street Cleaning	18								0	0	0
Airport	19								0	0	0
Garbage	20	22,900							22,900	26,550	20,527
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	115,583	34,000	0			0		149,583	162,472	125,796
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								0	0	3,573
Museum, Band and Theater	32								0	0	0
Parks	33								0	0	0
Recreation	34								0	3,500	0
Cemetery	35								0	0	3,000
Community Center, Zoo, & Marina	36								0	0	0
Other Culture and Recreation	37	5,000							5,000	0	0
TOTAL (lines 31 - 37)	38	5,000	0	0			0		5,000	3,500	6,573

EXPENDITURES SCHEDULE PAGE 2
Fiscal Year Ending 2010

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 2010, (K) RE-ESTIMATED 2009, (L) ACTUAL 2008. Rows include categories like COMMUNITY & ECONOMIC DEVELOPMENT, GENERAL GOVERNMENT, DEBT SERVICE, CAPITAL PROJECTS, 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 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	136,907	0		12,018	0			148,925	125,906	126,069
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	136,907	0		12,018	0			148,925	125,906	126,069
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5			11,562					11,562	11,562	11,545
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	3,207	0		272	0			3,479	0	0
Utility franchise tax	7								0	0	428
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	3,207	0		272	0			3,479	0	428
Licenses & Permits	14								0	0	0
Use of Money & Property	15	400						1,500	1,900	1,350	2,325
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		19,000						19,000	21,000	20,387
Other State Grants & Reimbursements	18								0	0	0
Local Grants & Reimbursements	19								0	0	0
Subtotal - Intergovernmental (lines 16 thru 19)	20	0	19,000	0	0	0		0	19,000	21,000	20,387
Charges for Fees & Service:											
Water Utility	21							68,000	68,000	80,000	79,218
Sewer Utility	22								0	0	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	22,900							22,900	26,550	17,448
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	22,900	0		0	0		68,000	90,900	106,550	96,666
Special Assessments	35								0	0	0
Miscellaneous	36								0	0	114
Other Financing Sources:											
Regular Operating Transfers In	37	35,000				1,000		35,070	71,070	76,410	65,178
Internal TIF Loan Transfers In	38								0	0	0
Subtotal ALL Operating Transfers In	39	35,000	0	0	0	1,000	0	35,070	71,070	76,410	65,178
Proceeds of Debt (Excluding TIF Internal Borrowing)	40		25,000						25,000	50,000	50,000
Proceeds of Capital Asset Sales	41								0	0	0
Subtotal-Other Financing Sources (lines 38 thru 40)	42	35,000	25,000	0	0	1,000	0	35,070	96,070	126,410	115,178
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43	198,414	44,000	11,562	12,290	1,000	0	104,570	371,836	392,778	372,712
Beginning Fund Balance July 1	44	11,699	10,500	0	15,700	8,000	0	140,500	186,399	190,631	198,704
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	210,113	54,500	11,562	27,990	9,000	0	245,070	558,235	583,409	571,416

CITY OF ALLEMAN
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	136,907	0		12,018	0			148,925	125,906	126,069
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	136,907	0		12,018	0			148,925	125,906	126,069
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			11,562					11,562	11,562	11,545
Other City Taxes	6	3,207	0		272	0			3,479	0	428
Licenses & Permits	7	0	0					0	0	0	0
Use of Money and Property	8	400	0	0	0	0	0	1,500	1,900	1,350	2,325
Intergovernmental	9	0	19,000	0	0	0		0	19,000	21,000	20,387
Charges for Fees & Service	10	22,900	0		0	0	0	68,000	90,900	106,550	96,666
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	0	0		0	0	0	0	0	0	114
Sub-Total Revenues	13	163,414	19,000	11,562	12,290	0	0	69,500	275,766	266,368	257,534
Other Financing Sources:											
Total Transfers In	14	35,000	0	0	0	1,000	0	35,070	71,070	76,410	65,178
Proceeds of Debt	15	0	25,000	0	0	0		0	25,000	50,000	50,000
Proceeds of Capital Asset Sales	16	0	0	0	0	0		0	0	0	0
Total Revenues and Other Sources	17	198,414	44,000	11,562	12,290	1,000	0	104,570	371,836	392,778	372,712
Expenditures & Other Financing Uses											
Public Safety	18	26,620	0	0			0		26,620	21,300	10,560
Public Works	19	115,583	34,000	0			0		149,583	162,472	125,796
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	5,000	0	0			0		5,000	3,500	6,573
Community and Economic Development	22	0	0	0			0		0	0	0
General Government	23	57,157	0	0			0		57,157	54,046	34,481
Debt Service	24	0	10,000	11,562	12,290		0		33,852	36,695	15,168
Capital Projects	25	0	0	0		1,000	0		1,000	1,000	0
Total Government Activities Expenditures	26	204,360	44,000	11,562	12,290	1,000	0		273,212	279,013	192,578
Business Type Proprietary: Enterprise & ISF	27							40,910	40,910	41,587	123,029
Total Gov & Bus Type Expenditures	28	204,360	44,000	11,562	12,290	1,000	0	40,910	314,122	320,600	315,607
Total Transfers Out	29	1,000	0	0	0	0	0	70,070	71,070	76,410	65,178
Total ALL Expenditures/Fund Transfers Out	30	205,360	44,000	11,562	12,290	1,000	0	110,980	385,192	397,010	380,785
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-6,946	0	0	0	0	0	-6,410	-13,356	-4,232	-8,073
Continuing Appropriation	33					0		0	0	0	
Beginning Fund Balance July 1	34	11,699	10,500	0	15,700	8,000	0	140,500	186,399	190,631	198,704
Ending Fund Balance June 30	35	4,753	10,500	0	15,700	8,000	0	134,090	173,043	186,399	190,631

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

Fiscal Year
2010

City Name: ALLEMAN

	Project Name (A)	Amount of Issue (B)	Date certified To County Auditor (C)	Principal Due FY 2010 (D)	Interest Due FY 2010 +(E)	Bond Reg & Other Fees Due FY 2010 +(F)	Total Obligation Due FY 2010 =(G)	Amount Paid by Other Sources or Debt Service Fund Balance -(H)	Amount Paid by Current Year Utility Replacement and Debt Service Taxes =(I)
(1)	WATER 2004	163,000		9,000	3,290		12,290	0	12,290
(2)	WATER 1982	195,000		6,185	5,377		11,562	11,562	0
(3)	WATER02004	530,000		22,000	13,410		35,410	35,410	0
(4)	STREET 2007	50,000		10,000	0		10,000	10,000	0
(5)	STREET 2009	25,000		5,000	0		5,000	5,000	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
	TOTALS			52,185	22,077	0	74,262	61,972	12,290

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

Fiscal Year

2010

City Name: ALLEMAN

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 2010 (D)	Interest Due FY 2010 + (E)	Bond Reg/Other Fees Due FY 2010 +(F)	Total Obligation Due FY 2010 =(G)	Paid from Funds OTHER THAN Current Year Property Taxes -(H)	Amount Paid by Current Year Debt Service Levy #NAME? #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
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(56)							0		0
(57)							0		0
(58)							0		0
(59)							0		0
(60)							0		0
				52,185	22,077	0	74,262	61,972	12,290

