

# 78-732

## Adoption of Budget and Certification of City Taxes

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

The City of: Council Bluffs County Name: POTTAWATTAMIE 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.

7123284616  
Telephone Number

Signature

County Auditor Date Stamp

### January 1, 2007 Property Valuations

Last Official Census

	With Gas & Electric	Without Gas & Electric	
Regular	2a 2,040,376,367	2b 1,849,690,270	58,268
DEBT SERVICE	3a 2,144,165,751	3b 1,953,479,654	
Ag Land	4a 12,540,079		

### 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 16,527,049	14,982,491	43 8.10000
(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	7 612,113	554,907	45 0.30000
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)	11 532,334	482,584	49 0.26090
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 1,826,137	1,655,473	52 0.89500
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 19,497,633	17,675,455	
384.1	3.00375	Ag Land	26 37,667	37,667	63 3.00375
<b>Total General Fund Tax Levies (25 + 26)</b>			27 19,535,300	17,713,122	Do Not Add
Special Revenue Levies					
384.8	0.27000	Emergency (if general fund at levy limit)	28 550,902	499,416	64 0.27000
384.6	Amt Nec	Police & Fire Retirement	29 2,807,639	2,545,247	1.37604
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30 1,326,245	1,202,299	0.65000
	Amt Nec	Other Employee Benefits	31 5,582,470	5,060,753	2.73600
<b>Total Employee Benefit Levies (29,30,31)</b>			32 9,716,354	8,808,299	65 4.76204
<b>Sub Total Special Revenue Levies (28+32)</b>			33 10,267,256	9,307,715	
Valuation					
386	As Req	With Gas & Elec	Without Gas & Elec		
	SSMID 1 (A)	66,815,642 (B)	66,815,642	34 102,000	66 1.52659
	SSMID 2 (A)	(B)		35	67 0.00000
	SSMID 3 (A)	(B)		36	68 0.00000
	SSMID 4 (A)	(B)		35a	69 0.00000
	SSMID 5 (A)	(B)		36a	565 0.00000
	SSMID 6 (A)	(B)		37	566 0.00000
<b>Total SSMID (34 thru 37)</b>			38 102,000	102,000	Do Not Add
<b>Total Special Revenue Levies (33+38)</b>			39 10,369,256	9,409,715	
384.4	Amt Nec	Debt Service Levy 76.10(6)	40 7,504,580	6,837,179	70 3.50000
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41	0	71 0.00000
<b>Total Property Taxes (27+39+40+41)</b>			42 37,409,136	33,960,016	72 18.08794

### 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

**Council Bluffs**

		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	5,244,527	6,898,700		1,020,901	9,416,634	59,105	22,639,867	3,092,587	25,732,454
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	44,786,610	26,238,930		9,855,943	27,629,984	0	108,511,467	15,434,587	123,946,054
Actual Expenditures Except End Bal (pg 12, line 259) *	3	42,945,472	25,063,416		9,781,810	24,210,008	0	102,000,706	16,119,753	118,120,459
Ending Fund Balance June 30, 2007 (pg 12, line 261) *	4	7,085,665	8,074,214		1,095,034	12,836,610	59,105	29,150,628	2,407,421	31,558,049
<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	7,085,665	8,074,214	0	1,095,034	12,836,610	59,105	29,150,628	2,407,421	31,558,049
Re-Est Revenues	6	45,748,475	26,299,604	3,597,000	10,713,666	26,217,000	0	112,575,745	11,238,201	123,813,946
Re-Est Expenditures	7	46,541,972	27,253,314	3,690,000	10,812,375	28,180,000	0	116,477,661	12,351,678	128,829,339
Continuing Appropriation	8					0		0	0	0
Ending Fund Balance	9	6,292,168	7,120,504	-93,000	996,325	10,873,610	59,105	25,248,712	1,293,944	26,542,656
<b>(3)</b>										
<b>** Budget FY 2009</b>										
Beginning Fund Balance	10	6,292,168	7,120,504	-93,000	996,325	10,873,610	59,105	25,248,712	1,293,944	26,542,656
Revenues	11	48,209,247	26,846,319	4,202,417	10,643,062	11,750,000	0	101,651,045	13,981,900	115,632,945
Expenditures	12	47,422,053	27,153,627	3,861,400	10,896,734	18,180,000	0	107,513,814	14,850,265	122,364,079
Continuing Appropriation	13					0		0	0	0
Ending Fund Balance	14	7,079,362	6,813,196	248,017	742,653	4,443,610	59,105	19,385,943	425,579	19,811,522

\* 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.

**CITY OF \_\_\_\_\_ Council Bluffs**

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.

<b>TOTAL OUTSTANDING TIF INDEBTEDNESS INCLUDING INTEREST OWED AS OF</b>	<b>ACTUAL 2007</b>
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>	<b>0</b>

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.

<b>REBATES OR PAYMENTS TO ENTITIES FROM TAXES FUNDED BY TIF</b>		<b>BUDGET 2009</b>	<b>RE-ESTIMATED 2008</b>	<b>ACTUAL 2007</b>
<b>ENTITY NAME</b>				
1	1892 Apartments LLC	24,000	24,000	24,000
2	Guardian Real Estate LLC	45,000	45,000	43,140
3	Porter Homes, Inc.	50,000	0	0
4	John and Margaret LaBounty	40,000	0	0
5	Fred Hill	13,000	13,000	0
6	Pottawattamie County Development Corporation	0	300,000	300,000
7	Broadway East Properties	0	50,000	51,031
8	KLW Construction Company	250,000	260,000	248,196
9	NuStyle Development	65,000	75,000	71,385
10	ChapelRidge of Council Bluffs	110,000	110,000	140,514
11	Western Iowa Land Development LLC	27,400	0	0
12	Council Bluffs Industrial Foundation, Inc.	353,000	220,000	188,009
13	First National Bank	803,000	788,000	201,949
14	Playland Park Apartments	101,000		
15				
16				
17				
18				
19				
20				
<b>21</b>	<b>* TOTAL Rebates or Payments to Entities</b>	<b>1,881,400</b>	<b>1,885,000</b>	<b>1,268,224</b>

\* 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	13,358,044	154,020						13,512,064	13,489,300	12,794,724
Jail	2								0	0	0
Emergency Management	3	2,387							2,387	2,340	3,419
Flood Control	4	62,642	88,645						151,287	59,087	48,327
Fire Department	5	8,118,724	13,280						8,132,004	8,125,502	9,475,072
Ambulance	6	1,740,369							1,740,369	1,657,530	0
Building Inspections	7	612,610							612,610	610,137	514,269
Miscellaneous Protective Services	8	464,000							464,000	580,000	553,322
Animal Control	9	427,733							427,733	388,409	359,627
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	24,786,509	255,945	0			0		25,042,454	24,912,305	23,748,760
<b>PUBLIC WORKS</b>											
Roads, Bridges, & Sidewalks	12		2,877,064						2,877,064	2,371,997	2,717,385
Parking - Meter and Off-Street	13	91,036							91,036	90,259	87,269
Street Lighting	14		700,000						700,000	600,000	573,590
Traffic Control and Safety	15		807,680						807,680	767,232	772,031
Snow Removal	16		186,000						186,000	166,000	252,034
Highway Engineering	17		338,543						338,543	328,209	307,203
Street Cleaning	18								0	0	0
Airport	19								0	0	0
Garbage	20								0	0	0
Other Public Works	21	2,646,503							2,646,503	3,413,425	2,992,756
TOTAL (lines 12 - 21)	22	2,737,539	4,909,287	0			0		7,646,826	7,737,122	7,702,268
<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	416,097							416,097	534,861	487,023
Water, Air, and Mosquito Control	27								0	0	0
Community Mental Health	28								0	0	0
Other Health and Social Services	29	175,796							175,796	150,000	0
TOTAL (lines 23 - 29)	30	591,893	0	0			0		591,893	684,861	487,023
<b>CULTURE &amp; RECREATION</b>											
Library Services	31	1,721,616							1,721,616	1,642,629	1,577,960
Museum, Band and Theater	32	90,168							90,168	88,400	85,564
Parks	33	1,466,530							1,466,530	1,390,928	1,492,420
Recreation	34	1,922,024							1,922,024	1,825,943	1,904,186
Cemetery	35	40,416							40,416	39,624	36,496
Community Center, Zoo, & Marina	36								0	0	0
Other Culture and Recreation	37	200,000	53,040						253,040	150,000	1,299,504
TOTAL (lines 31 - 37)	38	5,440,754	53,040	0			0		5,493,794	5,137,524	6,396,130

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)
<b>COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>											
Community Beautification	39								0	0	0
Economic Development	40	450,000	1,719,112						2,169,112	350,000	2,008,764
Housing and Urban Renewal	41		503,000						503,000	843,230	773,101
Planning & Zoning	42	379,681							379,681	357,882	282,780
Other Com & Econ Development	43		880,014						880,014	906,432	762,974
REBATES & PYMTS from TIF DEBT page	44			1,881,400					1,881,400	1,885,000	1,268,224
TOTAL (lines 39 - 44)	45	829,681	3,102,126	1,881,400			0		5,813,207	4,342,544	5,095,843
<b>GENERAL GOVERNMENT</b>											
Mayor, Council, & City Manager	46	270,892							270,892	264,373	246,896
Clerk, Treasurer, & Finance Adm.	47	1,799,405							1,799,405	1,670,766	1,291,343
Elections	48	0							0	0	0
Legal Services & City Attorney	49	411,179							411,179	319,555	313,995
City Hall & General Buildings	50	550,404							550,404	584,258	411,222
Tort Liability	51	1,352,746							1,352,746	1,314,813	1,268,484
Other General Government	52	5,971,051	884,595						6,855,646	6,000,545	2,711,832
TOTAL (lines 46 - 52)	53	10,355,677	884,595	0			0		11,240,272	10,154,310	6,243,772
<b>DEBT SERVICE</b>											
Gov Capital Projects	55		4,350,000		10,896,734	18,180,000			22,530,000	34,830,000	20,290,299
TIF Capital Projects	56					0			0	0	0
TOTAL CAPITAL PROJECTS	57	0	4,350,000	0		18,180,000	0		22,530,000	34,830,000	20,290,299
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58	44,742,053	13,554,993	1,881,400	10,896,734	18,180,000	0		89,255,180	98,611,041	79,745,905
<b>BUSINESS TYPE ACTIVITIES</b>											
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>											
Water Utility	59								0	0	0
Sewer Utility	60							5,540,114	5,540,114	4,825,336	4,686,185
Electric Utility	61								0	0	0
Gas Utility	62								0	0	0
Airport	63								0	0	0
Landfill/Garbage	64							4,981,901	4,981,901	3,603,342	3,357,972
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							364,250	364,250	393,000	1,847,128
Enterprise CAPITAL PROJECTS	71							3,420,000	3,420,000	3,530,000	4,898,573
Enterprise TIF CAPITAL PROJECTS	72								0	0	0
TOTAL Business Type Expenditures (lines 59 - 73)	73							14,306,265	14,306,265	12,351,678	14,789,858
TOTAL ALL EXPENDITURES (lines 58+74)	74	44,742,053	13,554,993	1,881,400	10,896,734	18,180,000	0	14,306,265	103,561,445	110,962,719	94,535,763
Regular Transfers Out	75	2,680,000	13,194,217					544,000	16,418,217	16,061,620	23,584,696
Internal TIF Loan / Repayment Transfers Out	76		404,417	1,980,000					2,384,417	1,805,000	0
Total ALL Transfers Out	77	2,680,000	13,598,634	1,980,000	0	0	0	544,000	18,802,634	17,866,620	23,584,696
Total Expenditures & Fund Transfers Out (lines 75+78)	78	47,422,053	27,153,627	3,861,400	10,896,734	18,180,000	0	14,850,265	122,364,079	128,829,339	118,120,459
Continuing Appropriation	79					0		0	0	0	0
Ending Fund Balance June 30	80	7,079,362	6,813,196	248,017	742,653	4,443,610	59,105	425,579	19,811,522	26,542,656	31,558,049

\* 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	17,713,122	9,409,715		6,837,179	0			33,960,016	32,029,862	30,293,111
Less: Uncollected Property Taxes - Levy Year	2	156,251	143,024		30,018				329,293	433,696	-19,453
Net Current Property Taxes (line 1 minus line 2)	3	17,556,871	9,266,691		6,807,161	0			33,630,723	31,596,166	30,312,564
Delinquent Property Taxes	4	45,000	21,500		25,000				91,500	83,819	54,359
TIF Revenues	5			3,798,000					3,798,000	3,597,000	1,366,274
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	1,822,178	959,541		667,401	0			3,449,120	2,617,346	2,471,165
Utility franchise tax	7								0	0	0
Parimutuel wager tax	8	90,000							90,000	90,000	94,659
Gaming wager tax	9	5,300,000							5,300,000	4,850,000	4,798,051
Mobile Home Taxes	10								0	0	0
Hotel/Motel Taxes	11	2,400,000							2,400,000	2,300,000	2,151,729
Other Local Option Taxes *	12		7,600,000						7,600,000	7,600,000	7,448,717
Subtotal - Other City Taxes (lines 6 thru 12)	13	9,612,178	8,559,541		667,401	0			18,839,120	17,457,346	16,964,321
Licenses & Permits	#	3,096,650	50,000						3,146,650	2,872,750	3,133,532
Use of Money & Property	#	874,100	1,000		160,000			25,000	1,060,100	1,312,020	2,157,549
Intergovernmental:											
Federal Grants & Reimbursements	#	229,000	1,420,300			2,900,000			4,549,300	6,716,712	4,251,980
Road Use Taxes	#		5,052,500						5,052,500	4,966,000	4,859,430
Other State Grants & Reimbursements	#	248,100	130,000		3,500	1,480,000		20,000	1,881,600	280,200	1,985,108
Local Grants & Reimbursements	#	335,700							335,700	255,500	850,123
Subtotal - Intergovernmental (lines 16 thru 19)	20	812,800	6,602,800	0	3,500	4,380,000		20,000	11,819,100	12,218,412	11,946,641
Charges for Fees & Service:											
Water Utility	21								0	0	0
Sewer Utility	22							5,346,500	5,346,500	5,315,500	5,345,872
Electric Utility	23								0	0	0
Gas Utility	24								0	0	0
Parking	25	205,000							205,000	205,000	198,113
Airport	26								0	0	0
Landfill/Garbage	27							4,781,600	4,781,600	3,028,800	3,145,423
Hospital	28								0	0	0
Transit	29	14,000							14,000	16,000	14,881
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	3,246,218	35,300						3,281,518	3,129,700	3,366,546
Subtotal - Charges for Service (lines 21 thru 33)	34	3,465,218	35,300		0	0	0	10,128,100	13,628,618	11,695,000	12,070,835
Special Assessments	35		203,200						203,200	195,314	203,976
Miscellaneous	#	1,285,400	1,623,100					614,800	3,523,300	16,059,499	10,876,034
Other Financing Sources:											
Regular Operating Transfers In	37	11,451,030	483,187		1,000,000	290,000		3,194,000	16,418,217	16,061,620	23,584,696
Internal TIF Loan Transfers In	38			404,417	1,980,000				2,384,417	1,805,000	0
Subtotal ALL Operating Transfers In	39	11,451,030	483,187	404,417	2,980,000	290,000	0	3,194,000	18,802,634	17,866,620	23,584,696
Proceeds of Debt (Excluding TIF Internal Borrowing)	40					7,080,000			7,080,000	8,850,000	11,095,590
Proceeds of Capital Asset Sales	41	10,000							10,000	10,000	179,683
Subtotal-Other Financing Sources (lines 38 thru 40)	42	11,461,030	483,187	404,417	2,980,000	7,370,000	0	3,194,000	25,892,634	26,726,620	34,859,969
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43	48,209,247	26,846,319	4,202,417	10,643,062	11,750,000	0	13,981,900	115,632,945	123,813,946	123,946,054
Beginning Fund Balance July 1	44	6,292,168	7,120,504	-93,000	996,325	10,873,610	59,105	1,293,944	26,542,656	31,558,049	25,732,454
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	54,501,415	33,966,823	4,109,417	11,639,387	22,623,610	59,105	15,275,844	142,175,601	155,371,995	149,678,508

CITY OF

Council Bluffs

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	17,713,122	9,409,715		6,837,179	0			33,960,016	32,029,862	30,293,111
Less: Uncollected Property Taxes-Levy Year	2	156,251	143,024		30,018	0			329,293	433,696	-19,453
Net Current Property Taxes	3	17,556,871	9,266,691		6,807,161	0			33,630,723	31,596,166	30,312,564
Delinquent Property Taxes	4	45,000	21,500		25,000	0			91,500	83,819	54,359
TIF Revenues	5			3,798,000					3,798,000	3,597,000	1,366,274
Other City Taxes	6	9,612,178	8,559,541		667,401	0			18,839,120	17,457,346	16,964,321
Licenses & Permits	7	3,096,650	50,000					0	3,146,650	2,872,750	3,133,532
Use of Money and Property	8	874,100	1,000	0	160,000	0	0	25,000	1,060,100	1,312,020	2,157,549
Intergovernmental	9	812,800	6,602,800	0	3,500	4,380,000		20,000	11,819,100	12,218,412	11,946,641
Charges for Fees & Service	10	3,465,218	35,300		0	0	0	10,128,100	13,628,618	11,695,000	12,070,835
Special Assessments	11	0	203,200		0	0		0	203,200	195,314	203,976
Miscellaneous	12	1,285,400	1,623,100		0	0		614,800	3,523,300	16,059,499	10,876,034
Sub-Total Revenues	13	36,748,217	26,363,132	3,798,000	7,663,062	4,380,000	0	10,787,900	89,740,311	97,087,326	89,086,085
<b>Other Financing Sources:</b>											
<b>Total Transfers In</b>	14	11,451,030	483,187	404,417	2,980,000	290,000	0	3,194,000	18,802,634	17,866,620	23,584,696
Proceeds of Debt	15	0	0	0	0	7,080,000		0	7,080,000	8,850,000	11,095,590
Proceeds of Capital Asset Sales	16	10,000	0	0	0	0		0	10,000	10,000	179,683
<b>Total Revenues and Other Sources</b>	17	48,209,247	26,846,319	4,202,417	10,643,062	11,750,000	0	13,981,900	115,632,945	123,813,946	123,946,054
<b>Expenditures &amp; Other Financing Uses</b>											
Public Safety	18	24,786,509	255,945	0			0		25,042,454	24,912,305	23,748,760
Public Works	19	2,737,539	4,909,287	0			0		7,646,826	7,737,122	7,702,268
Health and Social Services	20	591,893	0	0			0		591,893	684,861	487,023
Culture and Recreation	21	5,440,754	53,040	0			0		5,493,794	5,137,524	6,396,130
Community and Economic Development	22	829,681	3,102,126	1,881,400			0		5,813,207	4,342,544	5,095,843
General Government	23	10,355,677	884,595	0			0		11,240,272	10,154,310	6,243,772
Debt Service	24	0	0	0	10,896,734		0		10,896,734	10,812,375	9,781,810
Capital Projects	25	0	4,350,000	0		18,180,000	0		22,530,000	34,830,000	20,290,299
<b>Total Government Activities Expenditures</b>	26	44,742,053	13,554,993	1,881,400	10,896,734	18,180,000	0		89,255,180	98,611,041	79,745,905
Business Type Proprietary: Enterprise & ISF	27							14,306,265	14,306,265	12,351,678	14,789,858
<b>Total Gov &amp; Bus Type Expenditures</b>	28	44,742,053	13,554,993	1,881,400	10,896,734	18,180,000	0	14,306,265	103,561,445	110,962,719	94,535,763
<b>Total Transfers Out</b>	29	2,680,000	13,598,634	1,980,000	0	0	0	544,000	18,802,634	17,866,620	23,584,696
<b>Total ALL Expenditures/Fund Transfers Out</b>	30	47,422,053	27,153,627	3,861,400	10,896,734	18,180,000	0	14,850,265	122,364,079	128,829,339	118,120,459
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31										
	32	787,194	-307,308	341,017	-253,672	-6,430,000	0	-868,365	-6,731,134	-5,015,393	5,825,595
Continuing Appropriation	33					0		0	0	0	
<b>Beginning Fund Balance July 1</b>	34	6,292,168	7,120,504	-93,000	996,325	10,873,610	59,105	1,293,944	26,542,656	31,558,049	25,732,454
<b>Ending Fund Balance June 30</b>	35	7,079,362	6,813,196	248,017	742,653	4,443,610	59,105	425,579	19,811,522	26,542,656	31,558,049

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

Fiscal Year  
2009

City Name: **Council Bluffs**

	Project Name (A)	Amount of Issue (B)	Date certified To County Auditor (C)	Principal Due FY 2009 (D)	Interest Due FY 2009 + (E)	Bond Reg & Other Fees Due FY 2009 + (F)	Total Obligation Due FY 2009 = (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)	ECP 93/94 GO Bonds	4,040,000	December-91	320,000	51,750	300	372,050		372,050
(2)	GO CLN 99 Cap Loan Notes	6,500,000	February-99	1,850,000	74,000	300	1,924,300	1,050,000	874,300
(3)	GO CLN 00-1 Cap Loan Notes	4,950,000	March-00	2,000,000	263,575	300	2,263,875		2,263,875
(4)	GO CLN 00-2 Cap Loan Notes	5,000,000	November-00	1,250,000	210,125	300	1,460,425		1,460,425
(5)	GO CLN 01-1 GO Bonds (MACC TIF)	8,700,000	July-01	1,295,000	171,013	300	1,466,313	1,976,388	-510,075
(6)	GO CLN 02-1 GO Bonds	4,100,000	April-02	1,250,000	122,375	300	1,372,675		1,372,675
(7)	GO CLN 03-1 GO Bonds	5,620,000	May-03	100,000	138,639	300	238,939		238,939
(8)	ECP 04-1 GO Bonds	4,500,000	March-04	100,000	151,594	300	251,894		251,894
(9)	ECP 05-A GO Bonds	8,000,000	May-05	480,000	286,250	300	766,550	364,250	402,300
(10)	ECP 06 GO Bonds	8,220,000	May-06	100,000	167,820	300	268,120		268,120
(11)	ECP 07-A GO Bonds	8,965,000	May-07	100,000	354,600	300	454,900		454,900
(12)	ECP 07-B GO Bonds	2,150,000	May-07	0	81,450	300	81,750	26,573	55,177
(13)	Original UR (Downtown) Rebate TIF	254,000	September-01	132,400	21,800	0	154,200	154,200	0
(14)	East Broadway Rebate TIF		July-98	0		0	0		0
(15)	Featherstone Rebate TIF	300,000	September-98	50,000	10,000	0	60,000	60,000	0
(16)	Bennett Ave. Rebate TIF	1,100,000	May-98	229,000	15,000	0	244,000	244,000	0
(17)	Manawa Business Park Rebate TIF	1,622,000	October-04	352,000	0	0	352,000	352,000	0
(18)	West Broadway Rebate TIF		October-04			0	0		0
(19)	Bart's Motel Rebate TIF	1,054,859	October-04	107,000	0	0	107,000	107,000	0
(20)	MAC Rebate TIF	11,423,000	December-06	803,000	0	0	803,000	803,000	0
(21)	Metro Crossing Rebate TIF	7,300,000	September-06	0	0	0	0	0	0
(22)	Madison-Lindberg Rebate TIF	182,500	December-07	0	29,000		29,000	29,000	0
(23)	Playland Park Rebate TIF		December-07	101,000			101,000	101,000	0
(24)	ECP 08- GO Bonds				339,193		339,193	339,193	0
(25)							0		0
(26)							0		0
(27)							0		0
(28)							0		0
(29)							0		0
(30)							0		0
	<b>TOTALS</b>			10,619,400	2,488,184	3,600	13,111,184	5,606,604	7,504,580

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

Fiscal Year

2009

City Name: **Council Bluffs**

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 2009 (D)	Interest Due FY 2009 +(E)	Bond Reg/Other Fees Due FY 2009 +(F)	Total Obligation Due FY 2009 =(G)	Paid from Funds OTHER THAN Current Year Property Taxes -(H)	Amount Paid by Current Year Debt Service Levy #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
(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
			10,619,400	2,488,184	3,600	13,111,184	5,606,604	7,504,580

## NOTICE OF PUBLIC HEARING BUDGET ESTIMATE

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

City of           **Council Bluffs**          , Iowa

The City Council will conduct a public hearing on the proposed Budget at           City Hall          

on           02/25/08           at           7:00 PM            
(Date) xx/xx/xx (hour)

The Budget Estimate Summary of proposed receipts and expenditures is shown below.  
Copies of the the detailed proposed Budget may be obtained or viewed at the offices of the Mayor,  
City Clerk, and at the Library.

The estimated Total tax levy rate per \$1000 valuation on regular property . . . . . \$           18.08794          

The estimated tax levy rate per \$1000 valuation on Agricultural land is . . . . . \$           3.00375          

At the public hearing, any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget.

          712-328-4616            
phone number

          Judith Ridgeley            
City Clerk/Finance Officer's NAME

		Budget FY 2009	Re-estimated FY 2008	Actual FY 2007
		(a)	(b)	(c)
<b>Revenues &amp; Other Financing Sources</b>				
Taxes Levied on Property	1	33,960,016	32,029,862	30,293,111
Less: Uncollected Property Taxes-Levy Year	2	329,293	433,696	-19,453
<b>Net Current Property Taxes</b>	<b>3</b>	<b>33,630,723</b>	<b>31,596,166</b>	<b>30,312,564</b>
Delinquent Property Taxes	4	91,500	83,819	54,359
TIF Revenues	5	3,798,000	3,597,000	1,366,274
Other City Taxes	6	18,839,120	17,457,346	16,964,321
Licenses & Permits	7	3,146,650	2,872,750	3,133,532
Use of Money and Property	8	1,060,100	1,312,020	2,157,549
Intergovernmental	9	11,819,100	12,218,412	11,946,641
Charges for Fees & Service	10	13,628,618	11,695,000	12,070,835
Special Assessments	11	203,200	195,314	203,976
Miscellaneous	12	3,523,300	16,059,499	10,876,034
Other Financing Sources	13	25,892,634	26,726,620	34,859,969
<b>Total Revenues and Other Sources</b>	<b>14</b>	<b>115,632,945</b>	<b>123,813,946</b>	<b>123,946,054</b>
<b>Expenditures &amp; Other Financing Uses</b>				
Public Safety	15	25,042,454	24,912,305	23,748,760
Public Works	16	7,646,826	7,737,122	7,702,268
Health and Social Services	17	591,893	684,861	487,023
Culture and Recreation	18	5,493,794	5,137,524	6,396,130
Community and Economic Development	19	5,813,207	4,342,544	5,095,843
General Government	20	11,240,272	10,154,310	6,243,772
Debt Service	21	10,896,734	10,812,375	9,781,810
Capital Projects	22	22,530,000	34,830,000	20,290,299
<b>Total Government Activities Expenditures</b>	<b>23</b>	<b>89,255,180</b>	<b>98,611,041</b>	<b>79,745,905</b>
Business Type / Enterprises	24	14,306,265	12,351,678	14,789,858
<b>Total ALL Expenditures</b>	<b>25</b>	<b>103,561,445</b>	<b>110,962,719</b>	<b>94,535,763</b>
Transfers Out	26	18,802,634	17,866,620	23,584,696
<b>Total ALL Expenditures/Transfers Out</b>	<b>27</b>	<b>122,364,079</b>	<b>128,829,339</b>	<b>118,120,459</b>
<b>Excess Revenues &amp; Other Sources Over (Under) Expenditures/Transfers Out</b>	<b>28</b>	<b>-6,731,134</b>	<b>-5,015,393</b>	<b>5,825,595</b>
<b>Continuing Appropriation</b>	<b>29</b>	<b>0</b>	<b>0</b>	
Beginning Fund Balance July 1	30	26,542,656	31,558,049	25,732,454
<b>Ending Fund Balance June 30</b>	<b>31</b>	<b>19,811,522</b>	<b>26,542,656</b>	<b>31,558,049</b>