

# 88-848

## Adoption of Budget and Certification of City Taxes

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

The City of: Creston County Name: UNION Date Budget Adopted: 03/04/08  
(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.

641-782-2000  
Telephone Number

Signature

County Auditor Date Stamp

### January 1, 2007 Property Valuations

Last Official Census

	With Gas & Electric	Without Gas & Electric	
Regular	151,680,161	145,532,460	7,597
<b>DEBT SERVICE</b>	174,896,926	168,749,225	
Ag Land	301,644		

### 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 1,228,609	1,178,813	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	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 20,477	19,647	47 0.13500
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 1,249,086	1,198,460	
384.1	3.00375	Ag Land	26 906	906	63 3.00375
<b>Total General Fund Tax Levies (25 + 26)</b>			27 1,249,992	1,199,366	Do Not Add
Special Revenue Levies					
384.8	0.27000	Emergency (if general fund at levy limit)	28 40,952	39,292	64 0.26999
384.6	Amt Nec	Police & Fire Retirement	29 140,998	135,283	0.92957
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30 110,485	106,007	0.72841
	Amt Nec	Other Employee Benefits	31 200,000	191,894	1.31856
<b>Total Employee Benefit Levies (29,30,31)</b>			32 451,483	433,185	65 2.97655
<b>Sub Total Special Revenue Levies (28+32)</b>			33 492,435	472,477	
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>			39 492,435	472,477	
384.4	Amt Nec	Debt Service Levy 76.10(6)	40 28,233	27,241	70 0.16143
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41	0	71 0.00000
<b>Total Property Taxes (27+39+40+41)</b>			42 1,770,660	1,699,084	72 11.64297

### 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

**Creston**

		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	866,092	1,479,574		1,761,633	51,913	212,238	4,371,450	3,774,591	8,146,041
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	3,791,992	3,203,485		827,704		2,160	7,825,341	3,729,843	11,555,184
Actual Expenditures Except End Bal (pg 12, line 259) *	3	3,307,797	2,720,894		748,852	7,016		6,784,559	3,575,424	10,359,983
Ending Fund Balance June 30, 2007 (pg 12, line 261) *	4	1,350,287	1,962,165		1,840,485	44,897	214,398	5,412,232	3,929,010	9,341,242
<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	1,350,287	1,962,165		1,840,485	44,897	214,398	5,412,232	3,929,010	9,341,242
Re-Est Revenues	6	2,862,840	2,203,172	392,885	799,423	0	1,800	6,260,120	11,835,335	18,095,455
Re-Est Expenditures	7	3,308,046	2,789,008	374,000	635,029	0	0	7,106,083	11,850,590	18,956,673
Continuing Appropriation	8					0		0	0	0
Ending Fund Balance	9	905,081	1,376,329	18,885	2,004,879	44,897	216,198	4,566,269	3,913,755	8,480,024
<b>(3)</b>										
<b>** Budget FY 2009</b>										
Beginning Fund Balance	10	905,081	1,376,329	18,885	2,004,879	44,897	216,198	4,566,269	3,913,755	8,480,024
Revenues	11	3,700,573	2,164,725	559,615	917,446	0	2,000	7,344,359	15,345,995	22,690,354
Expenditures	12	4,073,077	2,824,477	578,500	462,211	0	0	7,938,265	15,673,675	23,611,940
Continuing Appropriation	13					0		0	0	0
Ending Fund Balance	14	532,577	716,577	0	2,460,114	44,897	218,198	3,972,363	3,586,075	7,558,438

\* 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	4,914,832
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>4,914,832</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.

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	841,835	104,259						946,094	895,987	908,217
Jail	2	62,650							62,650	59,000	50,311
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	874,407	36,739						911,146	321,993	327,926
Ambulance	6								0	0	0
Building Inspections	7	40,585							40,585	36,501	35,594
Miscellaneous Protective Services	8								0	0	0
Animal Control	9	12,400							12,400	9,914	7,168
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	1,831,877	140,998	0			0		1,972,875	1,323,395	1,329,216
<b>PUBLIC WORKS</b>											
Roads, Bridges, & Sidewalks	12		776,007						776,007	717,217	593,196
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	100,500							100,500	99,550	93,044
Traffic Control and Safety	15	20,500							20,500	20,000	17,172
Snow Removal	16		30,385						30,385	35,000	0
Highway Engineering	17								0	0	0
Street Cleaning	18								0	0	0
Airport	19	360,350							360,350	261,125	311,334
Garbage	20	451,088							451,088	439,715	409,762
Other Public Works	21		2,230						2,230	2,230	0
TOTAL (lines 12 - 21)	22	932,438	808,622	0			0		1,741,060	1,574,837	1,424,508
<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	150,879							150,879	132,757	143,974
Museum, Band and Theater	32								0	0	0
Parks	33	187,259							187,259	170,984	242,852
Recreation	34	48,900							48,900	39,300	92,899
Cemetery	35	122,828							122,828	86,982	68,179
Community Center, Zoo, & Marina	36	30,477							30,477	29,000	26,519
Other Culture and Recreation	37	82,450							82,450	62,150	0
TOTAL (lines 31 - 37)	38	622,793	0	0			0		622,793	521,173	574,423

**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	25,300							25,300	34,000	22,051
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	25,300	0	0			0		25,300	34,000	22,051
<b>GENERAL GOVERNMENT</b>											
Mayor, Council, & City Manager	46	38,850							38,850	24,500	11,613
Clerk, Treasurer, & Finance Adm.	47	294,932	110,485						405,417	518,305	426,746
Elections	48								0	3,500	0
Legal Services & City Attorney	49	18,510							18,510	26,450	9,895
City Hall & General Buildings	50	36,600							36,600	35,720	45,986
Tort Liability	51	252,500							252,500	252,000	244,543
Other General Government	52		788,420						788,420	697,265	786,836
TOTAL (lines 46 - 52)	53	641,392	898,905	0			0		1,540,297	1,557,740	1,525,619
<b>DEBT SERVICE</b>											
Gov Capital Projects	54			578,500	462,211				1,040,711	1,009,029	748,852
TIF Capital Projects	56								0	0	0
TOTAL CAPITAL PROJECTS	57	0	0	0		0	0		0	0	7,016
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58	4,053,800	1,848,525	578,500	462,211	0	0		6,943,036	6,020,174	5,631,685
<b>BUSINESS TYPE ACTIVITIES</b>											
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>											
Water Utility	59							14,311,560	14,311,560	10,687,335	2,097,773
Sewer Utility	60							692,000	692,000	579,495	574,551
Electric Utility	61							0	0	0	0
Gas Utility	62							0	0	0	0
Airport	63							0	0	0	0
Landfill/Garbage	64							0	0	0	0
Transit	65							0	0	0	0
Cable TV, Internet & Telephone	66							0	0	0	0
Housing Authority	67							0	0	0	0
Storm Water Utility	68							0	0	0	0
Other Business Type (city hosp., ISF, parking, etc.)	69							0	0	0	0
Enterprise DEBT SERVICE	70							0	0	0	95,698
Enterprise CAPITAL PROJECTS	71							0	0	0	0
Enterprise TIF CAPITAL PROJECTS	72							0	0	0	0
TOTAL Business Type Expenditures (lines 59 - 73)	73							15,003,560	15,003,560	11,266,830	2,768,022
TOTAL ALL EXPENDITURES (lines 58+74)	74	4,053,800	1,848,525	578,500	462,211	0	0	15,003,560	21,946,596	17,287,004	8,399,707
Regular Transfers Out	75	19,277	975,952					670,115	1,665,344	1,650,784	1,960,276
Internal TIF Loan / Repayment Transfers Out	76							0	0	18,885	0
Total ALL Transfers Out	77	19,277	975,952	0	0	0	0	670,115	1,665,344	1,669,669	1,960,276
Total Expenditures & Fund Transfers Out (lines 75+78)	78	4,073,077	2,824,477	578,500	462,211	0	0	15,673,675	23,611,940	18,956,673	10,359,983
Continuing Appropriation	79					0		0	0	0	0
Ending Fund Balance June 30	80	532,577	716,577	0	2,460,114	44,897	218,198	3,586,075	7,558,438	8,480,024	9,341,242

\* 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	1,199,366	472,477		27,241	0			1,699,084	1,463,561	1,751,774
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	1,199,366	472,477		27,241	0			1,699,084	1,463,561	1,751,774
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5			559,615					559,615	374,000	257,088
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	50,626	19,958		992	0			71,576	65,517	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	93,000							93,000	87,296	109,080
Other Local Option Taxes *	12		779,350						779,350	779,350	849,821
Subtotal - Other City Taxes (lines 6 thru 12)	13	143,626	799,308		992	0			943,926	932,163	958,901
Licenses & Permits	14	37,225							37,225	39,275	84,004
Use of Money & Property	15	83,856							83,856	72,638	390,988
Intergovernmental:											
Federal Grants & Reimbursements	16	866,813							866,813	207,563	378,182
Road Use Taxes	17		647,264						647,264	641,187	633,171
Other State Grants & Reimbursements	18	30,000							30,000	4,000	120,147
Local Grants & Reimbursements	19	21,750							21,750	113,190	316,566
Subtotal - Intergovernmental (lines 16 thru 19)	20	918,563	647,264	0	0	0		0	1,565,827	965,940	1,448,066
Charges for Fees & Service:											
Water Utility	21							14,311,560	14,311,560	10,687,335	1,912,318
Sewer Utility	22							1,034,435	1,034,435	1,005,000	1,048,310
Electric Utility	23							0	0	0	0
Gas Utility	24							0	0	0	0
Parking	25							0	0	0	0
Airport	26	96,500							96,500	70,000	58,947
Landfill/Garbage	27	499,020							499,020	519,020	475,807
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	99,600	6,500						106,100	212,400	116,653
Subtotal - Charges for Service (lines 21 thru 33)	34	695,120	6,500		0	0	0	15,345,995	16,047,615	12,493,755	3,612,035
Special Assessments	35								0	0	0
Miscellaneous	36	85,862					2,000		87,862	84,454	692,052
Other Financing Sources:											
Regular Operating Transfers In	37	536,955	239,176		889,213				1,665,344	1,650,784	1,960,276
Internal TIF Loan Transfers In	38								0	18,885	0
Subtotal ALL Operating Transfers In	39	536,955	239,176	0	889,213	0	0	0	1,665,344	1,669,669	1,960,276
Proceeds of Debt (Excluding TIF Internal Borrowing)	40								0	0	400,000
Proceeds of Capital Asset Sales	41								0	0	0
Subtotal-Other Financing Sources (lines 38 thru 40)	42	536,955	239,176	0	889,213	0	0	0	1,665,344	1,669,669	2,360,276
<b>Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, &amp; 41)</b>	43	<b>3,700,573</b>	<b>2,164,725</b>	<b>559,615</b>	<b>917,446</b>	<b>0</b>	<b>2,000</b>	<b>15,345,995</b>	<b>22,690,354</b>	<b>18,095,455</b>	<b>11,555,184</b>
Beginning Fund Balance July 1	44	905,081	1,376,329	18,885	2,004,879	44,897	216,198	3,913,755	8,480,024	9,341,242	8,146,041
<b>TOTAL REVENUES &amp; BEGIN BALANCE (lines 42+43)</b>	45	<b>4,605,654</b>	<b>3,541,054</b>	<b>578,500</b>	<b>2,922,325</b>	<b>44,897</b>	<b>218,198</b>	<b>19,259,750</b>	<b>31,170,378</b>	<b>27,436,697</b>	<b>19,701,225</b>

CITY OF

Creston

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	1,199,366	472,477		27,241	0			1,699,084	1,463,561	1,751,774
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	1,199,366	472,477		27,241	0			1,699,084	1,463,561	1,751,774
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			559,615					559,615	374,000	257,088
Other City Taxes	6	143,626	799,308		992	0			943,926	932,163	958,901
Licenses & Permits	7	37,225	0					0	37,225	39,275	84,004
Use of Money and Property	8	83,856	0	0	0	0	0	0	83,856	72,638	390,988
Intergovernmental	9	918,563	647,264	0	0	0		0	1,565,827	965,940	1,448,066
Charges for Fees & Service	10	695,120	6,500		0	0	0	15,345,995	16,047,615	12,493,755	3,612,035
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	85,862	0		0	0	2,000	0	87,862	84,454	692,052
Sub-Total Revenues	13	3,163,618	1,925,549	559,615	28,233	0	2,000	15,345,995	21,025,010	16,425,786	9,194,908
<b>Other Financing Sources:</b>											
<b>Total Transfers In</b>	14	536,955	239,176	0	889,213	0	0	0	1,665,344	1,669,669	1,960,276
Proceeds of Debt	15	0	0	0	0	0		0	0	0	400,000
Proceeds of Capital Asset Sales	16	0	0	0	0	0		0	0	0	0
<b>Total Revenues and Other Sources</b>	17	3,700,573	2,164,725	559,615	917,446	0	2,000	15,345,995	22,690,354	18,095,455	11,555,184
<b>Expenditures &amp; Other Financing Uses</b>											
Public Safety	18	1,831,877	140,998	0			0		1,972,875	1,323,395	1,329,216
Public Works	19	932,438	808,622	0			0		1,741,060	1,574,837	1,424,508
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	622,793	0	0			0		622,793	521,173	574,423
Community and Economic Development	22	25,300	0	0			0		25,300	34,000	22,051
General Government	23	641,392	898,905	0			0		1,540,297	1,557,740	1,525,619
Debt Service	24	0	0	578,500	462,211		0		1,040,711	1,009,029	748,852
Capital Projects	25	0	0	0		0	0		0	0	7,016
<b>Total Government Activities Expenditures</b>	26	4,053,800	1,848,525	578,500	462,211	0	0		6,943,036	6,020,174	5,631,685
Business Type Proprietary: Enterprise & ISF	27							15,003,560	15,003,560	11,266,830	2,768,022
<b>Total Gov &amp; Bus Type Expenditures</b>	28	4,053,800	1,848,525	578,500	462,211	0	0	15,003,560	21,946,596	17,287,004	8,399,707
<b>Total Transfers Out</b>	29	19,277	975,952	0	0	0	0	670,115	1,665,344	1,669,669	1,960,276
<b>Total ALL Expenditures/Fund Transfers Out</b>	30	4,073,077	2,824,477	578,500	462,211	0	0	15,673,675	23,611,940	18,956,673	10,359,983
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31										
	32	-372,504	-659,752	-18,885	455,235	0	2,000	-327,680	-921,586	-861,218	1,195,201
Continuing Appropriation	33					0		0	0	0	
<b>Beginning Fund Balance July 1</b>	34	905,081	1,376,329	18,885	2,004,879	44,897	216,198	3,913,755	8,480,024	9,341,242	8,146,041
<b>Ending Fund Balance June 30</b>	35	532,577	716,577	0	2,460,114	44,897	218,198	3,586,075	7,558,438	8,480,024	9,341,242

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

Fiscal Year  
2009

City Name: Creston

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)	Fire Truck	50,000	February - 04	10,000	375		10,375		10,375
(2)	Highway 25/34 Project	314,410		104,804			104,804	104,804	0
(3)	Land Purchase (James TIF)	295,000	September - 07	95,000	21,760		116,760	116,760	0
(4)	Park Maintenance Building	93,000	September -05	18,600	677		19,277	19,277	0
(5)	2005 GO Refunding (James TIF)	1,720,000	August -05	130,000	64,678		194,678	194,678	0
(6)	SRF #1	810,000	October-95	46,000	16,892	249	63,141	63,141	0
(7)	SRF #2	2,383,000	December-97	123,000	61,231	249	184,480	184,480	0
(8)	SRF #3	829,000	February-98	41,000	21,315		62,315	62,315	0
(9)	Highway 34 Improvements	2,320,000	March - 08	180,000	87,023		267,023	267,023	0
(10)	Fire Truck - 75 Ladder	105,000	February-08	5,000	3,929		8,929		8,929
(11)	Street Equipment	103,000	December -07	5,000	3,929		8,929		8,929
(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				758,404	281,809	498	1,040,711	1,012,478	28,233

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

Fiscal Year

2009

City Name: Creston

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
				758,404	281,809	498	1,040,711	1,012,478	28,233

