

28-266

Adoption of Budget and Certification of City Taxes

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

The City of: RYAN County Name: DELAWARE Date Budget Adopted: 03/02/09
(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.

563-932-2051
Telephone Number

Signature

County Auditor Date Stamp		January 1, 2008 Property Valuations		Last Official Census
		With Gas & Electric	Without Gas & Electric	
Regular	2a	9,466,788	9,229,070	
DEBT SERVICE	3a	9,466,788	9,229,070	
Ag Land	4a	109,812		

Code		Dollar	(A)		(B)	(C)			
Sec.	Limit	Purpose	Request with	Utility Replacement	Property Taxes	Levied	Rate		
384.1	8.10000	Regular General Levy	5	76,681	74,755	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		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	12,000	11,699	52	1.26759		
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462	369	360	465	0.03898		
(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	89,050	86,814				
384.1	3.00375	Ag Land	26	330	330	63	3.00375		
Total General Fund Tax Levies (25 + 26)			27	89,380	87,144		Do Not Add		
		Special Revenue Levies							
384.8	0.27000	Emergency (if general fund at levy limit)	28	2,556	2,492	64	0.27000		
384.6	Amt Nec	Police & Fire Retirement	29		0		0.00000		
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30	5,000	4,874		0.52816		
	Amt Nec	Other Employee Benefits	31	5,000	4,874		0.52816		
Total Employee Benefit Levies (29,30,31)			32	10,000	9,749	65	1.05632		
Sub Total Special Revenue Levies (28+32)			33	12,556	12,241				
		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	12,556	12,241				
384.4	Amt Nec	Debt Service Levy	76.10(6)	40	11,810	40	11,513	70	1.24752
384.7	0.67500	Capital Projects (Capital Improv. Reserve)		41		41	0	71	0.00000
Total Property Taxes (27+39+40+41)			42	113,746	110,898	72	11.98041		

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

RYAN

		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	162,614	23,546		16,535	0		202,695	105,177	307,872
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	223,041	62,646		65,511	70,000		421,198	122,043	543,241
Actual Expenditures Except End Bal (pg 12, line 259) *	3	168,366	68,862		67,830	70,000		375,058	87,164	462,222
Ending Fund Balance June 30, 2007 (pg 12, line 261) *	4	217,289	17,330	0	14,216	0	0	248,835	140,056	388,891
(2) ** Re-Estimated FY 2009		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
Beginning Fund Balance	5	217,289	17,330	0	14,216	0	0	248,835	140,056	388,891
Re-Est Revenues	6	172,669	71,425	0	44,027	0	0	288,121	104,200	392,321
Re-Est Expenditures	7	145,862	78,578	0	44,027	0	0	268,467	102,266	370,733
Continuing Appropriation	8					0		0	0	0
Ending Fund Balance	9	244,096	10,177	0	14,216	0	0	268,489	141,990	410,479
(3) ** Budget FY 2010										
Beginning Fund Balance	10	244,096	10,177	0	14,216	0	0	268,489	141,990	410,479
Revenues	11	200,214	75,611	0	11,810	150,000	0	437,635	105,960	543,595
Expenditures	12	193,379	66,818	0	11,810	150,000	0	422,007	127,806	549,813
Continuing Appropriation	13					0		0	0	0
Ending Fund Balance	14	250,931	18,970	0	14,216	0	0	284,117	120,144	404,261

* 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 _____ RYAN

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				
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	12,300							12,300	8,713	8,459
Jail	2								0	0	0
Emergency Management	3	369							369	369	369
Flood Control	4								0	0	0
Fire Department	5	50,410							50,410	32,132	57,132
Ambulance	6	738							738	738	247
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	63,817	0	0			0		63,817	41,952	66,207
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	33,200	40,635						73,835	41,963	41,877
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	9,500							9,500	9,500	8,985
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	22,003							22,003	20,410	19,494
Other Public Works	21		7,760						7,760	7,760	205
TOTAL (lines 12 - 21)	22	64,703	48,395	0			0		113,098	79,633	70,561
HEALTH & SOCIAL SERVICES											
Welfare Assistance	23	250							250	250	250
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	0
TOTAL (lines 23 - 29)	30	250	0	0			0		250	250	250
CULTURE & RECREATION											
Library Services	31	1,800							1,800	1,800	1,640
Museum, Band and Theater	32								0	0	0
Parks	33	5,510							5,510	3,610	1,537
Recreation	34	16,550							16,550	9,550	13,514
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36								0	0	0
Other Culture and Recreation	37	1,000							1,000	1,000	1,628
TOTAL (lines 31 - 37)	38	24,860	0	0			0		24,860	15,960	18,319

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	87,144	12,241		11,513	0			110,898	103,502	97,640
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	87,144	12,241		11,513	0			110,898	103,502	97,640
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	2,236	315		297	0			2,848	0	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		28,000						28,000	28,000	30,415
Subtotal - Other City Taxes (lines 6 thru 12)	13	2,236	28,315		297	0			30,848	28,000	30,415
Licenses & Permits	14	540							540	300	664
Use of Money & Property	15	1,550						1,960	3,510	2,380	5,051
Intergovernmental:											
Federal Grants & Reimbursements	16	0							0	0	0
Road Use Taxes	17		35,055						35,055	35,014	27,797
Other State Grants & Reimbursements	18	0	0			0			0	0	0
Local Grants & Reimbursements	19	43,008							43,008	41,512	53,229
Subtotal - Intergovernmental (lines 16 thru 19)	20	43,008	35,055	0	0	0		0	78,063	76,526	81,026
Charges for Fees & Service:											
Water Utility	21							37,200	37,200	36,700	40,759
Sewer Utility	22							52,800	52,800	52,350	57,662
Electric Utility	23							0	0	0	0
Gas Utility	24							0	0	0	0
Parking	25							0	0	0	0
Airport	26							0	0	0	0
Landfill/Garbage	27	23,723							23,723	23,728	26,769
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	1,600							1,600	220	1,510
Subtotal - Charges for Service (lines 21 thru 33)	34	25,323	0		0	0	0	90,000	115,323	112,998	126,700
Special Assessments	35								0	0	0
Miscellaneous	36	17,750				0			17,750	12,550	31,975
Other Financing Sources:											
Regular Operating Transfers In	37	22,663			0	0		14,000	36,663	56,065	54,770
Internal TIF Loan Transfers In	38								0	0	0
Subtotal ALL Operating Transfers In	39	22,663	0	0	0	0	0	14,000	36,663	56,065	54,770
Proceeds of Debt (Excluding TIF Internal Borrowing)	40	0			0	150,000		0	150,000	0	115,000
Proceeds of Capital Asset Sales	41								0	0	0
Subtotal-Other Financing Sources (lines 38 thru 40)	42	22,663	0	0	0	150,000	0	14,000	186,663	56,065	169,770
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43	200,214	75,611	0	11,810	150,000	0	105,960	543,595	392,321	543,241
Beginning Fund Balance July 1	44	244,096	10,177	0	14,216	0	0	141,990	410,479	388,891	307,872
TOTAL REVENUES & BEGIN BALANCE (lines #2-#43)	45	444,310	85,788	0	26,026	150,000	0	247,950	954,074	781,212	851,113

CITY OF RYAN
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	87,144	12,241		11,513	0			110,898	103,502	97,640
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	87,144	12,241		11,513	0			110,898	103,502	97,640
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	2,236	28,315		297	0			30,848	28,000	30,415
Licenses & Permits	7	540	0					0	540	300	664
Use of Money and Property	8	1,550	0	0	0	0	0	1,960	3,510	2,380	5,051
Intergovernmental	9	43,008	35,055	0	0	0		0	78,063	76,526	81,026
Charges for Fees & Service	10	25,323	0		0	0	0	90,000	115,323	112,998	126,700
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	17,750	0		0	0		0	17,750	12,550	31,975
Sub-Total Revenues	13	177,551	75,611	0	11,810	0	0	91,960	356,932	336,256	373,471
Other Financing Sources:											
Total Transfers In	14	22,663	0	0	0	0	0	14,000	36,663	56,065	54,770
Proceeds of Debt	15	0	0	0	0	150,000		0	150,000	0	115,000
Proceeds of Capital Asset Sales	16	0	0	0	0	0		0	0	0	0
Total Revenues and Other Sources	17	200,214	75,611	0	11,810	150,000	0	105,960	543,595	392,321	543,241
Expenditures & Other Financing Uses											
Public Safety	18	63,817	0	0			0		63,817	41,952	66,207
Public Works	19	64,703	48,395	0			0		113,098	79,633	70,561
Health and Social Services	20	250	0	0			0		250	250	250
Culture and Recreation	21	24,860	0	0			0		24,860	15,960	18,319
Community and Economic Development	22	0	0	0			0		0	0	3,328
General Government	23	33,642	1,867	0			0		35,509	30,580	29,594
Debt Service	24	0	0	0	11,810		0		11,810	44,027	67,830
Capital Projects	25	0	0	0		150,000	0		150,000	0	64,199
Total Government Activities Expenditures	26	187,272	50,262	0	11,810	150,000	0		399,344	212,402	320,288
Business Type Proprietary: Enterprise & ISF	27							113,806	113,806	102,266	87,164
Total Gov & Bus Type Expenditures	28	187,272	50,262	0	11,810	150,000	0	113,806	513,150	314,668	407,452
Total Transfers Out	29	6,107	16,556	0	0	0	0	14,000	36,663	56,065	54,770
Total ALL Expenditures/Fund Transfers Out	30	193,379	66,818	0	11,810	150,000	0	127,806	549,813	370,733	462,222
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	 6,835	 8,793	 0	 0	 0	 0	 -21,846	 -6,218	 21,588	 81,019
Continuing Appropriation	33					0		0	0	0	
Beginning Fund Balance July 1	34	244,096	10,177	0	14,216	0	0	141,990	410,479	388,891	307,872
Ending Fund Balance June 30	35	250,931	18,970	0	14,216	0	0	120,144	404,261	410,479	388,891

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

City Name: RYAN

Fiscal Year
2010

	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)	Sreet Project 03-04/Fire Truck	160,000		12,600	1,714		14,314	11,273	3,041
(2)	Sewer Project	315,000		8,000	8,310		16,310	16,310	0
(3)	Sewer Project	195,000		9,000	5,203		14,203	14,203	0
(4)	Franklin Street Project/Fire Dept. Grass Truck	115,000		10,000	4,406		14,406	5,637	8,769
(5)							0		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
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(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			39,600	19,633	0	59,233	47,423	11,810

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

Fiscal Year

2010

City Name: RYAN

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?
(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
				39,600	19,633	0	59,233	47,423	11,810

