

# 45-420

## Adoption of Budget and Certification of City Taxes

**FISCAL YEAR BEGINNING JULY 1, 2006 - ENDING JUNE 30, 2007**

The City of: Chester County Name: HOWARD Date Budget Adopted: 03/06/06  
(Date) xx/xx/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.

County Auditor Date Stamp	Telephone Number _____ Signature _____ <b>January 1, 2005 Property Valuations</b>	Last Official Census
	Regular 2a <u>2,692,518</u> Without Gas & Electric 2b <u>2,572,619</u>	
	DEBT SERVICE 3a _____ 3b _____	
	Ag Land 4a <u>354,900</u>	

				(A)		(B)		(C)	
Code Sec.	Dollar Limit	Purpose	#N/A #N/A	Request with Utility Replacement	Property Taxes Levied	Rate			
384.1	#N/A	Regular General levy	###	5	21,809	20,838	43	8.10000	
<b>Non-Voted Other Permissible Levies</b>									
12(8)	0.67500	Contract for use of Bridge		6	0	0	44	0	
12(10)	0.95000	Opr & Maint publicly owned Transit		7	0	0	45	0	
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center		8	0	0	46	0	
12(12)	0.13500	Opr & Maint of City owned Civic Center		9	0	0	47	0	
12(13)	0.06750	Planning a Sanitary Disposal Project		10	0	0	48	0	
12(14)	0.27000	Aviation Authority (under sec.330A.15)		11	0	0	49	0	
12(15)	Amt Nec	Joint city-county building lease		12	0	0	50	0	
12(16)	0.06750	Levee Impr. fund in special charter city		13	0	0	51	0	
12(18)	Amt Nec	Liability, property & self insurance costs		14	0	0	52	0	
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.		462	0	0	465	0	
<b>Voted Other Permissible Levies</b>									
12(1)	0.13500	Instrumental/Vocal Music Groups		15	0	0	53	0	
12(2)	0.81000	Memorial Building		16	0	0	54	0	
12(3)	0.13500	Symphony Orchestra		17	0	0	55	0	
12(4)	0.27000	Cultural & Scientific Facilities		18	0	0	56	0	
12(5)	As Voted	County Bridge		19	0	0	57	0	
12(6)	1.35000	Missi or Missouri River Bridge Const.		20	0	0	58	0	
12(9)	0.03375	Aid to a Transit Company		21	0	0	59	0	
12(17)	0.20500	Maintain Institution received by gift/devise		22	0	0	60	0	
12(19)	1.00000	City Emergency Medical District		463	0	0	466	0	
12(21)	0.27000	Support Public Library		23	0	0	61	0	
28E.22	1.50000	Unified Law Enforcement		24	0	0	62	0	
<b>Total General Fund Regular Levies (5 thru 24)</b>				25	21,809	20,838			
384.1	3.00375	Ag Land		26	1,066	1,066	63	3.00375	
<b>Total General Fund Tax Levies (25 + 26)</b>				27	22,875	21,904		Do Not Add	
<b>Special Revenue Levies</b>									
384.8	0.27000	Emergency (if general fund at levy limit)		28	0	0	64	0	
384.6	Amt Nec	Police & Fire Retirement		29	0	0		0	
	Amt Nec	FICA & IPERS (if general fund at levy limit)		30	0	0		0	
	Amt Nec	Other Employee Benefits		31	0	0		0	
<b>Total Employee Benefit Levies (29,30,31)</b>				32	0	0	65	0	
<b>Sub Total Special Revenue Levies (28+32)</b>				33	0	0			
<b>Valuation</b>									
386	As Req	With Gas & Elec	Without Gas & Elec						
	(A)	(B)		34		0	66	0	
	(A)	(B)		35		0	67	0	
	(A)	(B)		36		0	68	0	
	(A)	(B)		35a		0	69	0	
	(A)	(B)		36a		0	565	0	
	(A)	(B)		37		0	566	0	
<b>Total SSMID (34 thru 37)</b>				38	0	0		Do Not Add	
<b>Total Special Revenue Levies (33+38)</b>				39	0	0			
384.4	Amt Nec	Debt Service Levy	76.10(6)	40	0	0	70	0	
384.7	0.67500	Capital Projects (Capital Improv. Reserve)		41		0	71	0	
<b>Total Property Taxes (27+39+40+41)</b>				42	22,875	21,904	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.

( County Auditor )

Fund Balance Worksheet for City of Chester

(1)		General	Spec Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Tot
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
<b>*Annual Report FY 2005</b>									
Beginning Fund Balance July 1, 2005 (pg 5, line 134) *	1	63,494	19,226	4,810			87,530	35,282	122,812
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	46,263	12,065				58,328	23,492	81,820
Actual Expenditures Except End Bal (pg 12, line 259) *	3	47,825	5,594				53,419	20,708	74,127
Ending Fund Balance June 30, 2006 (pg 12, line 261) *	4	61,932	25,697	4,810	0	0	92,439	38,066	130,505
(2)		General	Spec Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Enterprise	Grand Total
<b>** Re-Estimated FY 2006</b>									
Beginning Fund Balance	5	61,932	25,697	4,810	0	0	92,439	38,066	130,505
Re-Est Revenues	6	44,486	12,000	0	0	0	56,486	24,900	81,386
Re-Est Expenditures	7	48,331	8,000	0	0	0	56,331	30,800	87,131
Continuing Appropriation	8				0		0	0	0
Ending Fund Balance	9	58,087	29,697	4,810	0	0	92,594	32,166	124,760
(3)									
<b>** Budget FY 2007</b>									
Beginning Fund Balance	10	58,087	29,697	4,810	0	0	92,594	32,166	124,760
Revenues	11	168,465	12,578	0	0	0	181,043	24,900	205,943
Expenditures	12	165,579	8,000	0	0	0	173,579	29,650	203,229
Continuing Appropriation	13				0		0	0	0
Ending Fund Balance	14	60,973	34,275	4,810	0	0	100,058	27,416	127,474

\* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2005  
 \*\* The remaining two sections are filled in by the software once ALL worksheets are completed.

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2007

Fiscal Years

	GENERAL (A)	SPECIAL REVENUES (B)	DEBT SERVICE (C)	CAPITAL PROJECTS (D)	PERMANENT (E)	PROPRIETARY (F)	BUDGET 2007 (G)	RE-ESTIMATED 2006 (H)	ACTUAL 2005 (I)
<b>GOVERNMENT ACTIVITIES</b>									
<b>Public Safety</b>									
Police Department/Crime Prevention	1	302					325	302	302
Jail	2						327	0	0
Emergency Management	3	427					328	427	428
Flood Control	4						329	0	0
Fire Department	5	125,000					330	125,000	6,000
Ambulance	6						331	0	0
Building Inspections	7						332	0	0
Miscellaneous Protective Services	8						333	0	0
Animal Control	9						349	0	0
Other Public Safety	10						334	0	0
TOTAL (lines 1 - 10)	11	125,729	0		0		125,729	6,729	6,217
<b>Public Works</b>									
Roads, Bridges, & Sidewalks	12	9,000	8,000				353	17,000	18,000
Parking - Meter and Off-Street	13						356	0	0
Street Lighting	14	3,700					324	3,700	3,612
Traffic Control and Safety	15						326	0	0
Snow Removal	16						354	0	0
Highway Engineering	17						355	0	0
Street Cleaning	18						359	0	0
Airport (if not Enterprise)	19						365	0	0
Garbage (if not Enterprise)	20	8,000					358	8,000	8,200
Other Public Works	21						350	0	0
TOTAL (lines 12 - 21)	22	20,700	8,000		0		28,700	29,812	25,280
<b>Health and Social Services</b>									
Welfare Assistance	23						337	0	79
City Hospital	24						338	0	0
Payments to Private Hospitals	25						339	0	0
Health Regulation and Inspection	26						340	0	0
Water, Air, and Mosquito Control	27						341	0	0
Community Mental Health	28	250					342	250	0
Other Health and Social Services	29						343	0	0
TOTAL (lines 23 - 29)	30	250	0		0		250	250	79

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2007

Fiscal Years

	GENERAL (A)	SPECIAL REVENUES (B)	DEBT SERVICE (C)	CAPITAL PROJECTS (D)	PERMANENT (E)	PROPRIETARY (F)	BUDGET 2007 (G)	RE-ESTIMATED 2006 (H)	ACTUAL 2005 (I)
<b>Culture and Recreation</b>									
Library Services 31							344	0	0
Museum, Band and Theater 32							345	0	0
Parks 33	4,000						346	4,000	3,500
Recreation 34							587	0	0
Cemetery 35	300						366	300	300
Community Center, Zoo, & Marina 36							347	0	0
Other Culture and Recreation 37							348	0	0
TOTAL (lines 31 - 37) 38	4,300	0			0		4,300	3,800	4,391
<b>Community and Economic Development</b>									
Community Beautification 39							367	0	0
Economic Development 40	500						368	500	500
Housing and Urban Renewal 41							369	0	0
Planning & Zoning 42							379	0	0
Other Com & Econ Development 43							370	0	0
TOTAL (lines 39 - 43) 44	500	0			0		500	500	500
<b>General Government</b>									
Mayor, Council, & City Manager 45	1,700						375	1,700	1,940
Clerk, Treasurer, & Finance Adm. 46	4,000						376	4,000	4,500
Elections 47							377	0	400
Legal Services & City Attorney 48	400						378	400	400
City Hall & General Buildings 49	8,000						380	8,000	8,000
Tort Liability 50							382	0	0
Other General Government 51							381	0	0
TOTAL (lines 45 - 51) 52	14,100	0			0		14,100	15,240	16,952
<b>Debt Service</b> 53									
<b>Capital Projects</b> 54									
<b>TOTAL Government Activities Expenditures</b> (lines 11+22+30+38+44+52+53+54) 55	165,579	8,000	0	0	0		173,579	56,331	53,419
<b>BUSINESS TYPE ACTIVITIES</b>									
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>									
Water Utility 56						14,000	360	14,000	15,000
Sewer Utility 57						10,500	357	10,500	10,500
Electric Utility 58							361	0	0
Gas Utility 59							362	0	0
Airport 60							365	0	0
Landfill/Garbage 61							383	0	0
Transit 62							364	0	0
Cable TV, Internet & Telephone 63							443	0	0
Housing Authority 64							444	0	0
Storm Water Utility 65							445	0	0
Other Business Type (city hosp., ISF, parking, etc.) 66							446	0	0
Enterprise DEBT SERVICE 67						5,150	447	5,150	5,300
Enterprise CAPITAL PROJECTS 68							448	0	0
<b>TOTAL Business Type Expenditures (lines 56 - 68) 69</b>						29,650		29,650	30,800
<b>TOTAL GOV &amp; BUS TYPE EXP. (lines 55+69) 70</b>	165,579	8,000	0	0	0	29,650		203,229	87,131
Transfers Out 71								0	0
<b>Total Expenditures &amp; Other Financing Uses (lines 71 +72) 72</b>	165,579	8,000	0	0	0	29,650		203,229	87,131
Continuing Appropriation 73								0	0
<b>Ending Fund Balance June 30 74</b>	60,973	34,275	4,840	0	0	27,416		127,474	124,760

\* 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.

CITY OF Chester

REVENUES DETAIL  
Fiscal Year Ending 2007

Fiscal Years

	GENERAL (A)	SPECIAL REVENUES (B)	DEBT SERVICE (C)	CAPITAL PROJECTS (D)	PERMANENT (E)	PROPRIETARY (F)	BUDGET 2007 (G)	RE-ESTIMATED 2006 (H)	ACTUAL 2005 (I)
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>									
Taxes Levied on Property 1	21,904	0	0	0			21,904	21,890	21,312
Less: Uncollected Property Taxes - Levy Year 2							0	0	0
Net Current Property Taxes (line 1 minus line 2) 3	21,904	0	0	0			21,904	21,890	21,312
Delinquent Property Taxes 4							0	0	0
TIF Revenues 5							0	0	0
Other City Taxes:									
Utility Tax Replacement Excise Taxes 6	971	0	0	0			472 971	976	907
Parimutuel wager tax 7							473 0	0	0
Gaming wager tax 8							474 0	0	0
Mobile Home Taxes 9							393 0	0	0
Hotel/Motel Taxes 10							394 0	0	0
Other Local Option Taxes 11	8,500						395 8,500	8,500	9,220
Subtotal - Other City Taxes (lines 6 thru 11) 12	9,471	0	0	0			9,471	9,476	10,127
Licenses & Permits 13	680						680	680	978
Use of Money & Property 14	700					300	1,000	700	974
Intergovernmental:									
Federal Grants & Reimbursements 15	60,000						399 60,000	0	0
State Shared Revenues 16	1,170	12,578					400 13,748	12,000	8,578
Other State Grants & Reimbursements 17							401 0	0	1,693
Local Grants & Reimbursements 18	65,500						402 65,500	500	5,157
Subtotal - Intergovernmental (lines 15 thru 18) 19	126,670	12,578	0	0		0	139,248	12,500	15,428
Charges for Fees & Service:									
Water Utility 20						12,000	404 12,000	12,300	11,621
Sewer Utility 21						12,600	405 12,600	12,600	11,571
Electric Utility 22							406 0	0	0
Gas Utility 23							407 0	0	0
Parking 24							408 0	0	0
Airport 25							409 0	0	0
Landfill/Garbage 26	8,000						410 8,000	8,200	7,600
Hospital 27							411 0	0	0
Transit 28							412 0	0	0
Cable TV, Internet & Telephone 29							429 0	0	0
Housing Authority 30							430 0	0	0
Storm Water Utility 31							431 0	0	0
Other Fees & Charges for Service 32							413 0	40	0
Subtotal - Charges for Service (lines 20 thru 32) 33	8,000	0	0	0	0	24,600	32,600	33,140	30,792
Special Assessments 34							0	0	0
Miscellaneous 35	1,040						1,040	3,000	2,209
Other Financing Sources:									
Operating Transfers In 36							0	0	0
Proceeds of Debt 37							0	0	0
Proceeds of Capital Asset Sales 38							0	0	0
Subtotal-Other Financing Sources (lines 36 thru 38) 39	0	0	0	0	0	0	0	0	0
<b>Total Revenues except for beginning fund balance (lines 3, 4, 5, 12, 13, 14, 19, 33, 34, 35, &amp; 39) 40</b>	168,465	12,578	0	0	0	24,900	205,943	81,386	81,820
Beginning Fund Balance July 1 41	58,087	29,697	4,810	0	0	32,166	124,760	130,505	122,812
<b>TOTAL REVENUES &amp; BEGIN BALANCE (lines 40+41) 42</b>	226,552	42,275	4,810	0	0	57,066	330,703	211,891	204,632

CITY OF Chester ADOPTED BUDGET SUMMARY

YEAR ENDED JUNE 30, 2007

Fiscal Years

	GENERAL (A)		SPECIAL REVENUES (B)		DEBT SERVICE (C)		CAPITAL PROJECTS (D)		PERMANENT (E)		PROPRIETARY (F)		BUDGET 2007 (G)		RE-ESTIMATED 2006 (H)		ACTUAL 2005 (I)	
<b>Revenues &amp; Other Financing Sources</b>																		
Taxes Levied on Property	77	21,904	106	0	134	0	161	0					234	21,904	264	21,890	294	21,312
Less: Uncollected Property Taxes-Levy Year	78	0	107	0	135	0	162	0					235	0	265	0	295	0
Net Current Property Taxes	79	21,904	108	0	136	0	163	0					236	21,904	266	21,890	296	21,312
Delinquent Property Taxes	80	0	109	0	137	0	164	0					237	0	267	0	297	0
TIF Revenues			110	0									238	0	268	0	298	0
Other City Taxes	81	9,471	111	0	138	0	165	0					239	9,471	269	9,476	299	10,127
Licenses & Permits	82	680	112	0							212	0	240	680	270	680	300	978
Use of Money and Property	83	700	113	0	139	0	166	0	194	0	213	300	241	1,000	271	700	301	974
Intergovernmental	84	126,670	114	12,578	140	0	167	0			426	0	242	139,248	272	12,500	302	15,428
Charges for Fees & Service	85	8,000	115	0	141	0	168	0	195	0	214	24,600	243	32,600	273	33,140	303	30,792
Special Assessments	86	0	116	0	142	0	169	0			427	0	244	0	274	0	304	0
Miscellaneous	87	1,040	117	0	143	0	170	0	196	0	215	0	245	1,040	275	3,000	305	2,209
Sub-Total Revenues	88	168,465	118	12,578	144	0	171	0	197	0	216	24,900	246	205,943	276	81,386	306	81,820
<b>Other Financing Sources:</b>																		
Transfers In	89	0	119	0	145	0	172	0	198	0	217	0	247	0	277	0	307	0
Proceeds of Debt	90	0	459	0	146	0	173	0			218	0	248	0	278	0	308	0
Proceeds of Capitol Asset Sales	91	0		0	147	0	174	0	199	0	219	0	249	0	279	0	309	0
<b>Total Revenues and Other Sources</b>	92	168,465	120	12,578	148	0	175	0	200	0	220	24,900	250	205,943	280	81,386	310	81,820
<b>Expenditures &amp; Other Financing Uses</b>																		
Public Safety	600	125,729	609	0							623	0	335	125,729	632	6,729	642	6,217
Public Works	601	20,700	610	8,000							624	0	336	28,700	633	29,812	643	25,280
Health and Social Services	602	250	611	0							625	0	352	250	634	250	644	79
Culture and Recreation	603	4,300	612	0							626	0	371	4,300	635	3,800	645	4,391
Community and Economic Development	604	500	613	0							627	0	372	500	636	500	646	500
General Government	605	14,100	614	0							628	0	373	14,100	637	15,240	647	16,952
Debt Service	606	0	615	0	618	0					629	0	440	0	638	0	648	0
Capital Projects	607	0	616	0			621	0			630	0	441	0	639	0	649	0
<b>Total Government Activities Expenditures</b>	608	165,579	617	8,000	619	0	622	0	631	0			442	173,579	640	56,331	650	53,419
Business Type Proprietary: Enterprise & ISF											29,650	374	29,650	641	30,800	651	20,708	
<b>Total Gov &amp; Bus Type Expenditures</b>	97	165,579	125	8,000	153	0	180	0	205	0	225	29,650	255	203,229	285	87,131	315	74,127
Transfers Out	101	0	129	0	156	0	184	0	207	0	229	0	259	0	289	0	319	0
<b>Total ALL Expenditures/Transfers Out</b>	102	165,579	130	8,000	157	0	185	0	208	0	230	29,650	260	203,229	290	87,131	320	74,127
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	103	2,886	131	4,578	158	0	186	0	209	0	231	-4,750	261	2,714	291	-5,745	321	7,693
Continuing Appropriation							652	0			653	0	654	0	655	0		
<b>Beginning Fund Balance July 1</b>	104	58,087	132	29,697	159	4,810	187	0	210	0	232	32,166	262	124,760	292	130,505	322	122,812
<b>Ending Fund Balance June 30</b>	105	60,973	133	34,275	160	4,810	188	0	211	0	233	27,416	263	127,474	293	124,760	323	130,505

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

City Name: Chester

Fiscal Year  
2007

Project Name (A)		Amount of Issue (B)	Date certified To County Auditor (C)	Principal Due FY 2007 (D)	Interest Due FY 2007 +(E)	Bond Registration Due FY 2007 +(F)	Total Obligation Due FY 2007 =(G)	Amount Paid by Other Funds & Debt Service Fund Balance -(H)	Amount Paid by Current Year Utility Replacment and Debt Service Taxes =(I)
(1)	Sewer	92,000		3,000	2,150		5,150	5,150	0
(2)							0		0
(3)							0		0
(4)							0		0
(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
(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
<b>TOTALS</b>				3,000	2,150	0	5,150	5,150	0

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

Fiscal Year  
2007

City Name: Chester

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 2007 (D)	Interest Due FY 2007 +(E)	Bond Registration Due FY 2007 +(F)	Total Obligation Due FY 2007 =(G)	Amount Paid by Other Funds & Debt Service Fund Balance -(H)	Amount Paid by Current Year Utility Replacement and Debt Service Taxes =(I)
(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
				0	0	0	0	0	0

