

# 60-573

## Adoption of Budget and Certification of City Taxes

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

The City of: LESTER County Name: LYON 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.

712-478-4393  
Telephone Number

Signature

County Auditor Date Stamp		<b>January 1, 2008 Property Valuations</b>		Last Official Census
		With Gas & Electric	Without Gas & Electric	
Regular	2a	8,285,254	8,185,015	251
<b>DEBT SERVICE</b>	3a	8,285,254	8,185,015	
Ag Land	4a	753,615		

Code		Dollar		(A)	(B)	(C)
Sec.	Limit	Purpose		Request with Utility Replacement	Property Taxes Levied	Rate
384.1	8.10000	Regular General Levy	5	56,350	55,668	43 6.80124
(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
<b>Total General Fund Regular Levies (5 thru 24)</b>			25	56,350	55,668	
384.1	3.00375	Ag Land	26	2,140	2,140	63 2.83965
<b>Total General Fund Tax Levies (25 + 26)</b>			27	58,490	57,808	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
<b>Total Employee Benefit Levies (29,30,31)</b>			32	0	0	65 0.00000
<b>Sub Total Special Revenue Levies (28+32)</b>			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
<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	40 0.00000
384.7	0.67500	Capital Projects (Capital Improv. Reserve)		41	0	41 0.00000
<b>Total Property Taxes (27+39+40+41)</b>			42	58,490	57,808	72 6.80124

**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

**LESTER**

		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 2008</b>										
Beginning Fund Balance July 1, 2006 (pg 5, line 134) *	1	207,012	3,066					210,078	49,511	259,589
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	78,711	16,545					95,256	100,391	195,647
Actual Expenditures Except End Bal (pg 12, line 259) *	3	75,019	17,158					92,177	83,337	175,514
Ending Fund Balance June 30, 2007 (pg 12, line 261) *	4	210,704	2,453	0	0	0	0	213,157	66,565	279,722
<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 2009</b>										
Beginning Fund Balance	5	210,704	2,453	0	0	0	0	213,157	66,565	279,722
Re-Est Revenues	6	89,513	15,700	0	0	0	0	105,213	84,400	189,613
Re-Est Expenditures	7	76,720	13,300	0	0	0	0	90,020	93,185	183,205
Continuing Appropriation	8					0		0	0	0
Ending Fund Balance	9	223,497	4,853	0	0	0	0	228,350	57,780	286,130
<b>(3)</b>										
<b>** Budget FY 2010</b>										
Beginning Fund Balance	10	223,497	4,853	0	0	0	0	228,350	57,780	286,130
Revenues	11	95,155	14,800	0	0	0	0	109,955	81,500	191,455
Expenditures	12	120,725	18,000	0	0	0	0	138,725	52,000	190,725
Continuing Appropriation	13					0		0	0	0
Ending Fund Balance	14	197,927	1,653	0	0	0	0	199,580	87,280	286,860

\* 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 \_\_\_\_\_ LESTER**

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.

<b>TOTAL OUTSTANDING TIF INDEBTEDNESS INCLUDING INTEREST OWED</b>	<b>ACTUAL 2008</b>
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	
<b>TOTAL OUTSTANDING TIF INDEBTEDNESS</b>	<b>0</b>

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.

<b>REBATES OR PAYMENTS TO ENTITIES FROM TAXES FUNDED BY TIF</b>		<b>BUDGET 2011</b>	<b>RE-ESTIMATED 2010</b>	<b>ACTUAL 2009</b>
<b>ENTITY NAME</b> Rebates do not include lending institutions such as Banker Trust, etc. those are Debt Service payments				
1				
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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)
<b>PUBLIC SAFETY</b>											
Police Department/Crime Prevention	1	5,775							5,775	5,650	8,409
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	5,000							5,000	4,330	1,565
Ambulance	6	4,000							4,000	3,500	1,500
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	14,775	0	0			0		14,775	13,480	11,474
<b>PUBLIC WORKS</b>											
Roads, Bridges, & Sidewalks	12	28,500	6,500						35,000	3,300	20,340
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		5,800						5,800	5,500	5,015
Traffic Control and Safety	15		200						200	100	0
Snow Removal	16		5,000						5,000	4,100	3,634
Highway Engineering	17								0	0	0
Street Cleaning	18		500						500	300	0
Airport	19								0	0	0
Garbage	20	14,500							14,500	7,200	125
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	43,000	18,000	0			0		61,000	20,500	29,114
<b>HEALTH &amp; SOCIAL SERVICES</b>											
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	1,400							1,400	1,350	1,300
Community Mental Health	28								0	0	0
Other Health and Social Services	29								0	0	0
TOTAL (lines 23 - 29)	30	1,650	0	0			0		1,650	1,600	1,550
<b>CULTURE &amp; RECREATION</b>											
Library Services	31								0	0	0
Museum, Band and Theater	32								0	0	0
Parks	33	20,000							20,000	21,800	3,936
Recreation	34	1,800							1,800	1,900	1,700
Cemetery	35	1,200							1,200	380	872
Community Center, Zoo, & Marina	36	7,000							7,000	3,800	1,931
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	30,000	0	0			0		30,000	27,880	8,439

**EXPENDITURES SCHEDULE PAGE 2**  
**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)
<b>COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>											
Community Beautification	39								0	0	0
Economic Development	40	2,600							2,600	2,510	2,510
Housing and Urban Renewal	41								0	0	0
Planning & Zoning	42								0	3,200	5,200
Other Com & Econ Development	43								0	0	0
REBATES & PYMTS from TIF DEBT page	44			0					0	0	0
TOTAL (lines 39 - 44)	45	2,600	0	0				0	2,600	5,710	7,710
<b>GENERAL GOVERNMENT</b>											
Mayor, Council, & City Manager	46	6,500							6,500	5,300	3,914
Clerk, Treasurer, & Finance Adm.	47	11,000							11,000	9,700	2,694
Elections	48								0	0	0
Legal Services & City Attorney	49	2,500							2,500	350	3,000
City Hall & General Buildings	50	1,000							1,000	0	0
Tort Liability	51	5,700							5,700	5,500	5,368
Other General Government	52	2,000							2,000	0	3,914
TOTAL (lines 46 - 52)	53	28,700	0	0				0	28,700	20,850	18,890
<b>DEBT SERVICE</b>											
Gov Capital Projects	54								0	0	0
TIF Capital Projects	55								0	0	0
TIF Capital Projects	56								0	0	0
<b>TOTAL CAPITAL PROJECTS</b>	57	0	0	0				0	0	0	0
<b>TOTAL Government Activities Expenditures</b> <i>(lines 11+22+30+38+45+53+54+57)</i>	58	120,725	18,000	0	0	0	0	0	138,725	90,020	77,177
<b>BUSINESS TYPE ACTIVITIES</b>											
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>											
Water Utility	59							31,000	31,000	29,300	23,016
Sewer Utility	60							13,000	13,000	13,800	11,537
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							8,000	8,000	50,085	35,194
Enterprise CAPITAL PROJECTS	71							0	0	0	13,590
Enterprise TIF CAPITAL PROJECTS	72							0	0	0	0
<b>TOTAL Business Type Expenditures (lines 59 - 73)</b>	73							52,000	52,000	93,185	83,337
<b>TOTAL ALL EXPENDITURES (lines 58+74)</b>	74	120,725	18,000	0	0	0	0	52,000	190,725	183,205	160,514
Regular Transfers Out	75								0	0	15,000
Internal TIF Loan / Repayment Transfers Out	76								0	0	0
<b>Total ALL Transfers Out</b>	77	0	0	0	0	0	0	0	0	0	15,000
<b>Total Expenditures &amp; Fund Transfers Out (lines 75+78)</b>	78	120,725	18,000	0	0	0	0	52,000	190,725	183,205	175,514
Continuing Appropriation	79								0	0	
<b>Ending Fund Balance June 30</b>	80	197,927	1,653	0	0	0	0	87,280	286,860	286,130	279,722

\* 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)
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>											
Taxes Levied on Property	1	57,808	0		0	0			57,808	52,000	49,655
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	57,808	0		0	0			57,808	52,000	49,655
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	682	0		0	0			682	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	13,800							13,800	16,000	15,371
Subtotal - Other City Taxes (lines 6 thru 12)	13	14,482	0		0	0			14,482	16,000	15,371
Licenses & Permits	14	75							75	465	540
Use of Money & Property	15	5,800							5,800	6,700	9,516
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		14,800						14,800	15,700	16,545
Other State Grants & Reimbursements	18	390							390	1,605	0
Local Grants & Reimbursements	19	2,000							2,000	1,700	0
Subtotal - Intergovernmental (lines 16 thru 19)	20	2,390	14,800	0	0	0		0	17,190	19,005	16,545
Charges for Fees & Service:											
Water Utility	21							33,500	33,500	32,100	28,786
Sewer Utility	22							48,000	48,000	52,300	56,605
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	14,600							14,600	6,500	0
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	14,600	0		0	0	0	81,500	96,100	90,900	85,391
Special Assessments	35								0	0	0
Miscellaneous	36								0	4,543	3,629
Other Financing Sources:											
Regular Operating Transfers In	37								0	0	15,000
Internal TIF Loan Transfers In	38								0	0	0
Subtotal ALL Operating Transfers In	39	0	0	0	0	0	0	0	0	0	15,000
Proceeds of Debt (Excluding TIF Internal Borrowing)	40								0	0	0
Proceeds of Capital Asset Sales	41								0	0	0
Subtotal-Other Financing Sources (lines 38 thru 40)	42	0	0	0	0	0	0	0	0	0	15,000
<b>Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, &amp; 41)</b>	43	95,155	14,800	0	0	0	0	81,500	191,455	189,613	195,647
Beginning Fund Balance July 1	44	223,497	4,853	0	0	0	0	57,780	286,130	279,722	259,589
<b>TOTAL REVENUES &amp; BEGIN BALANCE (lines #2-#43)</b>	45	318,652	19,653	0	0	0	0	139,280	477,585	469,335	455,236

**CITY OF LESTER**  
**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)
<b>Revenues &amp; Other Financing Sources</b>											
Taxes Levied on Property	1	57,808	0		0	0			57,808	52,000	49,655
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	57,808	0		0	0			57,808	52,000	49,655
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	14,482	0		0	0			14,482	16,000	15,371
Licenses & Permits	7	75	0					0	75	465	540
Use of Money and Property	8	5,800	0	0	0	0	0	0	5,800	6,700	9,516
Intergovernmental	9	2,390	14,800	0	0	0		0	17,190	19,005	16,545
Charges for Fees & Service	10	14,600	0		0	0	0	81,500	96,100	90,900	85,391
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	0	0		0	0		0	0	4,543	3,629
Sub-Total Revenues	13	95,155	14,800	0	0	0	0	81,500	191,455	189,613	180,647
<b>Other Financing Sources:</b>											
Total Transfers In	14	0	0	0	0	0	0	0	0	0	15,000
Proceeds of Debt	15	0	0	0	0	0		0	0	0	0
Proceeds of Capital Asset Sales	16	0	0	0	0	0		0	0	0	0
Total Revenues and Other Sources	17	95,155	14,800	0	0	0	0	81,500	191,455	189,613	195,647
<b>Expenditures &amp; Other Financing Uses</b>											
Public Safety	18	14,775	0	0			0		14,775	13,480	11,474
Public Works	19	43,000	18,000	0			0		61,000	20,500	29,114
Health and Social Services	20	1,650	0	0			0		1,650	1,600	1,550
Culture and Recreation	21	30,000	0	0			0		30,000	27,880	8,439
Community and Economic Development	22	2,600	0	0			0		2,600	5,710	7,710
General Government	23	28,700	0	0			0		28,700	20,850	18,890
Debt Service	24	0	0	0	0		0		0	0	0
Capital Projects	25	0	0	0		0	0		0	0	0
Total Government Activities Expenditures	26	120,725	18,000	0	0	0	0		138,725	90,020	77,177
Business Type Proprietary: Enterprise & ISF	27							52,000	52,000	93,185	83,337
Total Gov & Bus Type Expenditures	28	120,725	18,000	0	0	0	0	52,000	190,725	183,205	160,514
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	15,000
Total ALL Expenditures/Fund Transfers Out	30	120,725	18,000	0	0	0	0	52,000	190,725	183,205	175,514
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-25,570	-3,200	0	0	0	0	29,500	730	6,408	20,133
Continuing Appropriation	33					0		0	0	0	
Beginning Fund Balance July 1	34	223,497	4,853	0	0	0	0	57,780	286,130	279,722	259,589
Ending Fund Balance June 30	35	197,927	1,653	0	0	0	0	87,280	286,860	286,130	279,722



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

Fiscal Year

2010

City Name: LESTER

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	
(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	

## NOTICE OF PUBLIC HEARING BUDGET ESTIMATE

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

City of                     **LESTER**                    , Iowa

The City Council will conduct a public hearing on the proposed Budget at                     210 Main Street                    

on           03/02/09           at           6:30            
*(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 ..... \$           6.80124          

The estimated tax levy rate per \$1000 valuation on Agricultural land is ..... \$           2.83965          

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

712-478-4393  
phone number

Harold W.Meester  
City Clerk/Finance Officer's NAME

		Budget FY 2010	Re-estimated FY 2009	Actual FY 2008
		(a)	(b)	(c)
<b>Revenues &amp; Other Financing Sources</b>				
Taxes Levied on Property	1	57,808	52,000	49,655
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
<b>Net Current Property Taxes</b>	<b>3</b>	<b>57,808</b>	<b>52,000</b>	<b>49,655</b>
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	0	0	0
Other City Taxes	6	14,482	16,000	15,371
Licenses & Permits	7	75	465	540
Use of Money and Property	8	5,800	6,700	9,516
Intergovernmental	9	17,190	19,005	16,545
Charges for Fees & Service	10	96,100	90,900	85,391
Special Assessments	11	0	0	0
Miscellaneous	12	0	4,543	3,629
Other Financing Sources	13	0	0	15,000
<b>Total Revenues and Other Sources</b>	<b>14</b>	<b>191,455</b>	<b>189,613</b>	<b>195,647</b>
<b>Expenditures &amp; Other Financing Uses</b>				
Public Safety	15	14,775	13,480	11,474
Public Works	16	61,000	20,500	29,114
Health and Social Services	17	1,650	1,600	1,550
Culture and Recreation	18	30,000	27,880	8,439
Community and Economic Development	19	2,600	5,710	7,710
General Government	20	28,700	20,850	18,890
Debt Service	21	0	0	0
Capital Projects	22	0	0	0
<b>Total Government Activities Expenditures</b>	<b>23</b>	<b>138,725</b>	<b>90,020</b>	<b>77,177</b>
Business Type / Enterprises	24	52,000	93,185	83,337
<b>Total ALL Expenditures</b>	<b>25</b>	<b>190,725</b>	<b>183,205</b>	<b>160,514</b>
Transfers Out	26	0	0	15,000
<b>Total ALL Expenditures/Transfers Out</b>	<b>27</b>	<b>190,725</b>	<b>183,205</b>	<b>175,514</b>
<b>Excess Revenues &amp; Other Sources Over (Under) Expenditures/Transfers Out</b>	<b>28</b>	<b>730</b>	<b>6,408</b>	<b>20,133</b>
<b>Continuing Appropriation</b>	<b>29</b>	<b>0</b>	<b>0</b>	<b>0</b>
Beginning Fund Balance July 1	30	286,130	279,722	259,589
<b>Ending Fund Balance June 30</b>	<b>31</b>	<b>286,860</b>	<b>286,130</b>	<b>279,722</b>