

# 11-085

## Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2010 - ENDING JUNE 30, 2011

The City of: LAKESIDE County Name: BUENA VISTA Date Budget Adopted: 03/09/10  
(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.

712-732-6601  
Telephone Number

Signature

County Auditor Date Stamp	<b>January 1, 2009 Property Valuations</b>		Last Official Census
	Regular	2a <u>13,742,888</u>	2b <u>13,554,443</u>
	<b>DEBT SERVICE</b>	3a _____	3b _____
	Ag Land	4a _____	4b _____
			Last Official Census
			<b>484</b>

		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 96,250	94,930	43 7.00362
(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 96,250	94,930	
384.1	3.00375	Ag Land	26 _____	0	63 0.00000
<b>Total General Fund Tax Levies (25 + 26)</b>			27 96,250	94,930	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) _____	(B) _____	34 _____	66 0.00000
	SSMID 2 (A)	(B) _____	(B) _____	35 _____	67 0.00000
	SSMID 3 (A)	(B) _____	(B) _____	36 _____	68 0.00000
	SSMID 4 (A)	(B) _____	(B) _____	35a _____	69 0.00000
	SSMID 5 (A)	(B) _____	(B) _____	36a _____	565 0.00000
	SSMID 6 (A)	(B) _____	(B) _____	37 _____	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	40 76.10(6)	40 0	70 0.00000
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41 _____	41 0	71 0.00000
<b>Total Property Taxes (27+39+40+41)</b>			42 96,250	94,930	72 7.00362

**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

**LAKESIDE**

		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 2009</b>										
Beginning Fund Balance July 1, 2006 (pg 5, line 134) *	1	326,656	223,025				600	550,281	-94,984	455,297
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	120,399	86,823					207,222	152,627	359,849
Actual Expenditures Except End Bal (pg 12, line 259) *	3	93,788	70,388					164,176	141,537	305,713
Ending Fund Balance June 30, 2007 (pg 12, line 261) *	4	353,267	239,460	0	0	0	600	593,327	-83,894	509,433
<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 2010</b>										
Beginning Fund Balance	5	353,267	239,460	0	0	0	600	593,327	-83,894	509,433
Re-Est Revenues	6	124,300	89,000	0	0	0	0	213,300	185,000	398,300
Re-Est Expenditures	7	128,752	117,750	0	0	0	0	246,502	127,000	373,502
Continuing Appropriation	8					0		0	0	0
Ending Fund Balance	9	348,815	210,710	0	0	0	600	560,125	-25,894	534,231
<b>(3)</b>		<b>General</b>	<b>Spec Rev</b>	<b>TIF Special R</b>	<b>Debt Serv</b>	<b>Capt Proj</b>	<b>Permanent</b>	<b>Tot Govt</b>	<b>Proprietary</b>	<b>Grand Total</b>
<b>** Budget FY 2011</b>										
Beginning Fund Balance	10	348,815	210,710	0	0	0	600	560,125	-25,894	534,231
Revenues	11	143,250	90,000	0	0	0	0	233,250	236,000	469,250
Expenditures	12	136,043	121,600	0	0	0	0	257,643	226,000	483,643
Continuing Appropriation	13					0		0	0	0
Ending Fund Balance	14	356,022	179,110	0	0	0	600	535,732	-15,894	519,838

\* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2009

\*\* The remaining two sections are filled in by the software once ALL worksheets are completed.

**CITY OF \_\_\_\_\_ LAKESIDE**

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 2009</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				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
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20				
21				
22				

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2011

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 2011 (J)	RE-ESTIMATED 2010 (K)	ACTUAL 2009 (L)
<b>PUBLIC SAFETY</b>											
Police Department/Crime Prevention	1		17,000						17,000	16,000	15,571
Jail	2								0	0	0
Emergency Management	3	400							400	500	265
Flood Control	4								0	0	0
Fire Department	5	9,378							9,378	8,855	7,047
Ambulance	6								0	0	0
Building Inspections	7	1,200							1,200	1,300	900
Miscellaneous Protective Services	8								0	0	0
Animal Control	9	300							300	300	0
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	11,278	17,000	0			0		28,278	26,955	23,783
<b>PUBLIC WORKS</b>											
Roads, Bridges, & Sidewalks	12		50,000						50,000	50,000	14,640
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		4,100						4,100	4,000	3,996
Traffic Control and Safety	15	300							300	300	0
Snow Removal	16		17,000						17,000	15,000	7,312
Highway Engineering	17								0	0	0
Street Cleaning	18								0	0	0
Airport	19								0	0	0
Garbage	20	18,876							18,876	17,908	16,456
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	19,176	71,100	0			0		90,276	87,208	42,404
<b>HEALTH &amp; SOCIAL SERVICES</b>											
Welfare Assistance	23	589							589	589	589
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	7,000							7,000	6,500	4,938
Community Mental Health	28								0	0	0
Other Health and Social Services	29		3,500						3,500	2,750	2,750
TOTAL (lines 23 - 29)	30	7,589	3,500	0			0		11,089	9,839	8,277
<b>CULTURE &amp; RECREATION</b>											
Library Services	31								0	0	0
Museum, Band and Theater	32								0	0	0
Parks	33	22,000							22,000	22,000	9,045
Recreation	34								0	0	0
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36								0	0	0
Other Culture and Recreation	37	3,000							3,000	3,000	0
TOTAL (lines 31 - 37)	38	25,000	0	0			0		25,000	25,000	9,045

EXPENDITURES SCHEDULE PAGE 2  
Fiscal Year Ending 2011

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2011 (J)	RE-ESTIMATED 2010 (K)	ACTUAL 2009 (L)
<b>COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>											
Community Beautification	39		30,000						30,000	30,000	26,119
Economic Development	40								0	0	0
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	0	30,000	0				0	30,000	30,000	26,119
<b>GENERAL GOVERNMENT</b>											
Mayor, Council, & City Manager	46	5,000							5,000	5,000	4,756
Clerk, Treasurer, & Finance Adm.	47	50,000							50,000	45,000	38,168
Elections	48	2,000							2,000	2,000	0
Legal Services & City Attorney	49	5,000							5,000	5,000	3,500
City Hall & General Buildings	50	3,500							3,500	3,500	2,890
Tort Liability	51	7,500							7,500	7,000	5,234
Other General Government	52								0	0	0
TOTAL (lines 46 - 52)	53	73,000	0	0				0	73,000	67,500	54,548
<b>DEBT SERVICE</b>											
Gov Capital Projects	55								0	0	0
TIF Capital Projects	56								0	0	0
TOTAL CAPITAL PROJECTS	57	0	0	0				0	0	0	0
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58	136,043	121,600	0	0	0	0	0	257,643	246,502	164,176
<b>BUSINESS TYPE ACTIVITIES</b>											
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>											
Water Utility	59							103,500	103,500	62,000	67,951
Sewer Utility	60							122,500	122,500	65,000	73,586
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	0
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							226,000	226,000	127,000	141,537
TOTAL ALL EXPENDITURES (lines 58+74)	74	136,043	121,600	0	0	0	0	226,000	483,643	373,502	305,713
Regular Transfers Out	75								0	0	0
Internal TIF Loan / Repayment Transfers Out	76								0	0	0
Total ALL Transfers Out	77	0	0	0	0	0	0	0	0	0	0
Total Expenditures & Fund Transfers Out (lines 75+78)	78	136,043	121,600	0	0	0	0	226,000	483,643	373,502	305,713
Continuing Appropriation	79							0	0	0	0
Ending Fund Balance June 30	80	356,022	179,110	0	0	0	600	-15,894	519,838	534,231	509,433

\* 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 2011

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2011 (J)	RE-ESTIMATED 2010 (K)	ACTUAL 2009 (L)
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>											
Taxes Levied on Property	1	94,930	0		0	0			94,930	86,000	78,213
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	94,930	0		0	0			94,930	86,000	78,213
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	1,320	0		0	0			1,320	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		47,000						47,000	47,000	46,666
Subtotal - Other City Taxes (lines 6 thru 12)	13	1,320	47,000		0	0			48,320	47,000	46,666
Licenses & Permits	14	2,000							2,000	1,300	1,278
Use of Money & Property	15	17,000							17,000	12,000	21,959
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		43,000						43,000	42,000	40,157
Other State Grants & Reimbursements	18								0	0	0
Local Grants & Reimbursements	19								0	0	0
Subtotal - Intergovernmental (lines 16 thru 19)	20	0	43,000	0	0	0		0	43,000	42,000	40,157
Charges for Fees & Service:											
Water Utility	21							106,000	106,000	95,000	70,282
Sewer Utility	22							130,000	130,000	90,000	82,345
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	20,000						0	20,000	19,000	18,926
Hospital	28							0	0	0	0
Transit	29							0	0	0	0
Cable TV, Internet & Telephone	30							0	0	0	0
Housing Authority	31							0	0	0	0
Storm Water Utility	32							0	0	0	0
Other Fees & Charges for Service	33							0	0	0	0
Subtotal - Charges for Service (lines 21 thru 33)	34	20,000	0		0	0	0	236,000	256,000	204,000	171,553
Special Assessments	35								0	0	0
Miscellaneous	36	8,000							8,000	6,000	23
Other Financing Sources:											
Regular Operating Transfers In	37								0	0	0
Internal TIF Loan Transfers In	38								0	0	0
Subtotal ALL Operating Transfers In	39	0	0	0	0	0	0	0	0	0	0
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	0
<b>Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, &amp; 41)</b>	43	143,250	90,000	0	0	0	0	236,000	469,250	398,300	359,849
Beginning Fund Balance July 1	44	348,815	210,710	0	0	0	600	-25,894	534,231	509,433	455,297
<b>TOTAL REVENUES &amp; BEGIN BALANCE (lines #2-#43)</b>	45	492,065	300,710	0	0	0	600	210,106	1,003,481	907,733	815,146

**CITY OF LAKESIDE**  
**ADOPTED BUDGET SUMMARY**  
**YEAR ENDED JUNE 30, 2011**

**Fiscal Years**

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2011 (J)	RE-ESTIMATED 2010 (K)	ACTUAL 2009 (L)
<b>Revenues &amp; Other Financing Sources</b>											
Taxes Levied on Property	1	94,930	0		0	0			94,930	86,000	78,213
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	94,930	0		0	0			94,930	86,000	78,213
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	1,320	47,000		0	0			48,320	47,000	46,666
Licenses & Permits	7	2,000	0					0	2,000	1,300	1,278
Use of Money and Property	8	17,000	0	0	0	0	0	0	17,000	12,000	21,959
Intergovernmental	9	0	43,000	0	0	0		0	43,000	42,000	40,157
Charges for Fees & Service	10	20,000	0		0	0	0	236,000	256,000	204,000	171,553
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	8,000	0		0	0	0	0	8,000	6,000	23
Sub-Total Revenues	13	143,250	90,000	0	0	0	0	236,000	469,250	398,300	359,849
<b>Other Financing Sources:</b>											
Total Transfers In	14	0	0	0	0	0	0	0	0	0	0
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	0
Total Revenues and Other Sources	17	143,250	90,000	0	0	0	0	236,000	469,250	398,300	359,849
<b>Expenditures &amp; Other Financing Uses</b>											
Public Safety	18	11,278	17,000	0			0		28,278	26,955	23,783
Public Works	19	19,176	71,100	0			0		90,276	87,208	42,404
Health and Social Services	20	7,589	3,500	0			0		11,089	9,839	8,277
Culture and Recreation	21	25,000	0	0			0		25,000	25,000	9,045
Community and Economic Development	22	0	30,000	0			0		30,000	30,000	26,119
General Government	23	73,000	0	0			0		73,000	67,500	54,548
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	136,043	121,600	0	0	0	0		257,643	246,502	164,176
Business Type Proprietary: Enterprise & ISF	27							226,000	226,000	127,000	141,537
Total Gov & Bus Type Expenditures	28	136,043	121,600	0	0	0	0	226,000	483,643	373,502	305,713
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	136,043	121,600	0	0	0	0	226,000	483,643	373,502	305,713
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	7,207	-31,600	0	0	0	0	10,000	-14,393	24,798	54,136
Continuing Appropriation	33					0		0	0	0	
Beginning Fund Balance July 1	34	348,815	210,710	0	0	0	600	-25,894	534,231	509,433	455,297
Ending Fund Balance June 30	35	356,022	179,110	0	0	0	600	-15,894	519,838	534,231	509,433





