

60-573

Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2011 - ENDING JUNE 30, 2012

The City of: Lester County Name: LYON Date Budget Adopted: 03/07/11
(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.

712-478-4393
Telephone Number

Signature

County Auditor Date Stamp

January 1, 2010 Property Valuations

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular 2a	9,641,446	9,547,366	
DEBT SERVICE 3a	9,641,446	9,547,366	
Ag Land 4a	888,616		

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 64,700	64,069	43 6.71061
(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
Total General Fund Regular Levies (5 thru 24)			25 64,700	64,069	
384.1	3.00375	Ag Land	26 2,375	2,375	63 2.67270
Total General Fund Tax Levies (25 + 26)			27 67,075	66,444	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
Total Employee Benefit Levies (29,30,31)			32 0	0	65 0.00000
Sub Total Special Revenue Levies (28+32)			33 0	0	
Valuation					
386	As Req	With Gas & Elec	Without Gas & Elec		
	SSMID 1 (A)	(B)		0	66 0.00000
	SSMID 2 (A)	(B)		0	67 0.00000
	SSMID 3 (A)	(B)		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 0	0	
384.4	Amt Nec	Debt Service Levy 76.10(6)	40 0	0	70 0.00000
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41	0	71 0.00000
Total Property Taxes (27+39+40+41)			42 67,075	66,444	72 6.71061

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)
(1)										
*Annual Report FY 2010										
Beginning Fund Balance July 1, 2006 (pg 5, line 134) *	1	192,545	6,285					198,830	90,295	289,125
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	107,965	17,070					125,035	101,548	226,583
Actual Expenditures Except End Bal (pg 12, line 259) *	3	94,450	20,758					115,208	79,054	194,262
Ending Fund Balance June 30, 2007 (pg 12, line 261) *	4	206,060	2,597	0	0	0	0	208,657	112,789	321,446
(2)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Re-Estimated FY 2011										
Beginning Fund Balance	5	206,060	2,597	0	0	0	0	208,657	112,789	321,446
Re-Est Revenues	6	94,596	18,192	0	0	0	0	112,788	98,493	211,281
Re-Est Expenditures	7	88,949	19,171	0	0	0	0	108,120	70,563	178,683
Continuing Appropriation	8					0		0	0	0
Ending Fund Balance	9	211,707	1,618	0	0	0	0	213,325	140,719	354,044
(3)		General	Spec Rev	TIF Special R	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2012										
Beginning Fund Balance	10	211,707	1,618	0	0	0	0	213,325	140,719	354,044
Revenues	11	94,525	17,500	0	0	0	0	112,025	98,900	210,925
Expenditures	12	107,050	20,200	0	0	0	0	127,250	75,600	202,850
Continuing Appropriation	13					0		0	0	0
Ending Fund Balance	14	199,182	-1,082	0	0	0	0	198,100	164,019	362,119

* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2010

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

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2012

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 2012 (J)	RE-ESTIMATED 2011 (K)	ACTUAL 2010 (L)
PUBLIC SAFETY											
Police Department/Crime Prevention	1	5,900							5,900	5,773	5,773
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	9,000							9,000	5,938	2,000
Ambulance	6	2,000							2,000	2,000	2,000
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	16,900	0	0			0		16,900	13,711	9,773
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	29,000	4,500						33,500	26,624	22,225
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		6,200						6,200	6,128	6,123
Traffic Control and Safety	15								0	0	88
Snow Removal	16		9,500						9,500	6,150	10,003
Highway Engineering	17								0	0	0
Street Cleaning	18								0	0	0
Airport	19								0	0	0
Garbage	20	800							800	800	469
Other Public Works	21								0	0	843
TOTAL (lines 12 - 21)	22	29,800	20,200	0			0		50,000	39,702	39,751
HEALTH & SOCIAL SERVICES											
Welfare Assistance	23	350							350	350	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	1,500							1,500	1,430	1,400
Community Mental Health	28								0	0	0
Other Health and Social Services	29								0	0	0
TOTAL (lines 23 - 29)	30	1,850	0	0			0		1,850	1,780	1,650
CULTURE & RECREATION											
Library Services	31								0	0	0
Museum, Band and Theater	32								0	0	0
Parks	33	19,000							19,000	18,090	26,103
Recreation	34	1,500							1,500	1,531	1,700
Cemetery	35	2,500							2,500	2,465	1,340
Community Center, Zoo, & Marina	36	12,900							12,900	9,042	8,389
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	35,900	0	0			0		35,900	31,128	37,532

EXPENDITURES SCHEDULE PAGE 2
Fiscal Year Ending 2012

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 2012	RE-ESTIMATED 2011	ACTUAL 2010
		(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
COMMUNITY & ECONOMIC DEVELOPMENT											
Community Beautification	39								0	0	0
Economic Development	40								0	0	2,690
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	0	0			0		0	0	2,690
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46	4,800							4,800	4,398	3,462
Clerk, Treasurer, & Finance Adm.	47	9,500							9,500	9,488	7,945
Elections	48								0	0	718
Legal Services & City Attorney	49	500							500	500	50
City Hall & General Buildings	50	500							500	500	3,500
Tort Liability	51	6,500							6,500	6,386	4,576
Other General Government	52	800							800	527	3,561
TOTAL (lines 46 - 52)	53	22,600	0	0			0		22,600	21,799	23,812
DEBT SERVICE											
Gov Capital Projects	54								0	0	0
TIF Capital Projects	56								0	0	0
TOTAL CAPITAL PROJECTS	57	0	0	0		0	0		0	0	0
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58	107,050	20,200	0	0	0	0		127,250	108,120	115,208
BUSINESS TYPE ACTIVITIES											
Proprietary: Enterprise & Budgeted ISF											
Water Utility	59							27,400	27,400	26,131	27,675
Sewer Utility	60							20,125	20,125	15,943	24,563
Electric Utility	61							0	0	0	0
Gas Utility	62							0	0	0	0
Airport	63							0	0	0	0
Landfill/Garbage	64							15,200	15,200	15,354	13,421
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							12,875	12,875	13,135	13,395
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							75,600	75,600	70,563	79,054
TOTAL ALL EXPENDITURES (lines 58+74)	74	107,050	20,200	0	0	0	0	75,600	202,850	178,683	194,262
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	107,050	20,200	0	0	0	0	75,600	202,850	178,683	194,262
Continuing Appropriation	79							0	0	0	0
Ending Fund Balance June 30	80	199,182	-1,082	0	0	0	0	164,019	362,119	354,044	321,446

* 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 2012

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2012 (J)	RE-ESTIMATED 2011 (K)	ACTUAL 2010 (L)
REVENUES & OTHER FINANCING SOURCES											
Taxes Levied on Property	1	66,444	0		0	0			66,444	62,986	58,502
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	66,444	0		0	0			66,444	62,986	58,502
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	631	0		0	0			631	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	16,300							16,300	16,611	16,167
Subtotal - Other City Taxes (lines 6 thru 12)	13	16,931	0		0	0			16,931	16,611	16,167
Licenses & Permits	14	60							60	60	169
Use of Money & Property	15	7,200							7,200	7,905	8,176
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		17,500						17,500	18,192	17,070
Other State Grants & Reimbursements	18	390							390	390	1,308
Local Grants & Reimbursements	19								0	2,800	0
Subtotal - Intergovernmental (lines 16 thru 19)	20	390	17,500	0	0	0		0	17,890	21,382	18,378
Charges for Fees & Service:											
Water Utility	21							31,500	31,500	31,052	35,290
Sewer Utility	22							51,600	51,600	51,573	52,386
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							15,800	15,800	15,868	13,872
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	0	0		0	0	0	98,900	98,900	98,493	101,548
Special Assessments	35								0	0	0
Miscellaneous	36	3,500							3,500	3,844	23,643
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
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43	94,525	17,500	0	0	0	0	98,900	210,925	211,281	226,583
Beginning Fund Balance July 1	44	211,707	1,618	0	0	0	0	140,719	354,044	321,446	289,125
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	306,232	19,118	0	0	0	0	239,619	564,969	532,727	515,708

CITY OF

Lester

ADOPTED BUDGET SUMMARY

YEAR ENDED JUNE 30, 2012

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2012 (J)	RE-ESTIMATED 2011 (K)	ACTUAL 2010 (L)
Revenues & Other Financing Sources											
Taxes Levied on Property	1	66,444	0		0	0			66,444	62,986	58,502
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	66,444	0		0	0			66,444	62,986	58,502
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	16,931	0		0	0			16,931	16,611	16,167
Licenses & Permits	7	60	0					0	60	60	169
Use of Money and Property	8	7,200	0	0	0	0	0	0	7,200	7,905	8,176
Intergovernmental	9	390	17,500	0	0	0		0	17,890	21,382	18,378
Charges for Fees & Service	10	0	0		0	0	0	98,900	98,900	98,493	101,548
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	3,500	0		0	0	0	0	3,500	3,844	23,643
Sub-Total Revenues	13	94,525	17,500	0	0	0	0	98,900	210,925	211,281	226,583
Other Financing Sources:											
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
Total Revenues and Other Sources	17	94,525	17,500	0	0	0	0	98,900	210,925	211,281	226,583
Expenditures & Other Financing Uses											
Public Safety	18	16,900	0	0			0		16,900	13,711	9,773
Public Works	19	29,800	20,200	0			0		50,000	39,702	39,751
Health and Social Services	20	1,850	0	0			0		1,850	1,780	1,650
Culture and Recreation	21	35,900	0	0			0		35,900	31,128	37,532
Community and Economic Development	22	0	0	0			0		0	0	2,690
General Government	23	22,600	0	0			0		22,600	21,799	23,812
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	107,050	20,200	0	0	0	0		127,250	108,120	115,208
Business Type Proprietary: Enterprise & ISF	27							75,600	75,600	70,563	79,054
Total Gov & Bus Type Expenditures	28	107,050	20,200	0	0	0	0	75,600	202,850	178,683	194,262
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	107,050	20,200	0	0	0	0	75,600	202,850	178,683	194,262
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31	-12,525	-2,700	0	0	0	0	23,300	8,075	32,598	32,321
Continuing Appropriation	33							0	0	0	
Beginning Fund Balance July 1	34	211,707	1,618	0	0	0	0	140,719	354,044	321,446	289,125
Ending Fund Balance June 30	35	199,182	-1,082	0	0	0	0	164,019	362,119	354,044	321,446

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

Fiscal Year
2012

City Name: Lester

Project Name (A)		Amount of Issue (B)	Date certified To County Auditor (C)	Principal Due FY 2012 (D)	Interest Due FY 2012 +(E)	Bond Reg & Other Fees Due FY 2012 +(F)	Total Obligation Due FY 2012 =(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)	Sewer Lagoon Project	187,000		8,000	4,500	375	12,875	12,875	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
TOTALS				8,000	4,500	375	12,875	12,875	0

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

Fiscal Year

2012

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 2012 (D)	Interest Due FY 2012 +(E)	Bond Reg/Other Fees Due FY 2012 +(F)	Total Obligation Due FY 2012 =(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
				8,000	4,500	375	12,875	12,875	0

