

55-523

Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2012 - ENDING JUNE 30, 2013

The City of: LONE ROCK County Name: KOSSUTH Date Budget Adopted: 02/13/12
(Date) xxx/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.

515-924-3226
Telephone Number

Signature

County Auditor Date Stamp

January 1, 2011 Property Valuations

Last Official Census

	With Gas & Electric		Without Gas & Electric		146	
	Regular	2a	2,912,172	2b		2,808,499
	DEBT SERVICE	3a		3b		
	Ag Land	4a	3,173			

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 23,589	22,749	43 8.10000
(384)		Non-Voted Other Permissible Levies			
12(8)	0.67500	Contract for use of Bridge	6 0	0	44 0.00000
12(10)	0.95000	Opr & Maint publicly owned Transit	7 0	0	45 0.00000
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center	8 0	0	46 0.00000
12(12)	0.13500	Opr & Maint of City owned Civic Center	9 0	0	47 0.00000
12(13)	0.06750	Planning a Sanitary Disposal Project	10 0	0	48 0.00000
12(14)	0.27000	Aviation Authority (under sec.330A.15)	11 0	0	49 0.00000
12(15)	Amt Nec	Joint city-county building lease	12 0	0	50 0.00000
12(16)	0.06750	Levee Impr. fund in special charter city	13 0	0	51 0.00000
12(18)	Amt Nec	Liability, property & self insurance costs	14 0	0	52 0.00000
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462 0	0	465 0.00000
(384)		Voted Other Permissible Levies			
12(1)	0.13500	Instrumental/Vocal Music Groups	15 0	0	53 0.00000
12(2)	0.81000	Memorial Building	16 0	0	54 0.00000
12(3)	0.13500	Symphony Orchestra	17 0	0	55 0.00000
12(4)	0.27000	Cultural & Scientific Facilities	18 0	0	56 0.00000
12(5)	As Voted	County Bridge	19 0	0	57 0.00000
12(6)	1.35000	Missi or Missouri River Bridge Const.	20 0	0	58 0.00000
12(9)	0.03375	Aid to a Transit Company	21 0	0	59 0.00000
12(17)	0.20500	Maintain Institution received by gift/devise	22 0	0	60 0.00000
12(19)	1.00000	City Emergency Medical District	463 0	0	466 0.00000
12(21)	0.27000	Support Public Library	23 0	0	61 0.00000
28E.22	1.50000	Unified Law Enforcement	24 0	0	62 0.00000
Total General Fund Regular Levies (5 thru 24)			25 23,589	22,749	
384.1	3.00375	Ag Land	26 10	10	63 3.00375
Total General Fund Tax Levies (25 + 26)			27 23,599	22,759	Do Not Add
Special Revenue Levies					
384.8	0.27000	Emergency (if general fund at levy limit)	28 0	0	64 0.00000
384.6	Amt Nec	Police & Fire Retirement	29 0	0	0.00000
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30 0	0	0.00000
Rules	Amt Nec	Other Employee Benefits	31 0	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)		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)		37 0	69 0.00000
	SSMID 5 (A)	(B)		555 0	565 0.00000
	SSMID 6 (A)	(B)		556 0	566 0.00000
	SSMID 7 (A)	(B)		1177 0	0.00000
Total SSMID			38 0	0	Do Not Add
Total Special Revenue Levies			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	0	71 0.00000
Total Property Taxes (27+39+40+41)			42 23,599	22,759	72 8.10000

COUNTY AUDITOR - I certify the budget is in compliance with ALL the following:
Budgets that **DO NOT** meet ALL the criteria below are not statutorily compliant & must 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.
- 6) The city is receiving TIF Revenues and has completed the TIF Indebtedness section of the TIF DEBT form in compliance with 384.16(1)

(County Auditor)

Fund Balance Worksheet for City of

LONE ROCK

		General	Special Rev	TIF	Debt Serv	Capt Proj	Permanent	Total	Proprietary	Grand
		(A)	(B)	Special Rev	(D)	(E)	(G)	Government	(I)	Total
(1)										
*Annual Report FY 2011										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	130,216	52,408					182,624	14,286	196,910
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	49,940	13,139					63,079	60,213	123,292
Actual Expenditures Except End Bal (pg 12, line 259) *	3	47,868	970					48,838	59,261	108,099
Ending Fund Balance June 30 (pg 12, line 261) *	4	132,288	64,577	0	0	0	0	196,865	15,238	212,103
(2)		General	Spec Rev	TIF	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Re-Estimated FY 2012										
Beginning Fund Balance	5	132,288	64,577	0	0	0	0	196,865	15,238	212,103
Re-Est Revenues	6	45,682	11,150	0	0	0	0	56,832	152,465	209,297
Re-Est Expenditures	7	131,664	23,200	0	0	0	0	154,864	150,520	305,384
Continuing Appropriation	8					0		0	0	0
Ending Fund Balance	9	46,306	52,527	0	0	0	0	98,833	17,183	116,016
(3)		General	Spec Rev	TIF	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2013										
Beginning Fund Balance	10	46,306	52,527	0	0	0	0	98,833	17,183	116,016
Revenues	11	48,303	11,528	0	0	0	0	59,831	1,928,105	1,987,936
Expenditures	12	60,149	0	0	0	0	0	60,149	1,923,355	1,983,504
Continuing Appropriation	13					0		0	0	0
Ending Fund Balance	14	34,460	64,055	0	0	0	0	98,515	21,933	120,448

* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2011

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

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2013

Fiscal Years

GOVERNMENT ACTIVITIES		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2013	RE-ESTIMATED 2012	ACTUAL 2011
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
PUBLIC SAFETY											
Police Department/Crime Prevention	1	1,000							1,000	1,000	1,000
Jail	2								0	0	0
Emergency Management	3	71							71	71	71
Flood Control	4								0	0	0
Fire Department	5	4,000							4,000	4,000	3,557
Ambulance	6	1,050							1,050	1,050	2,400
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8	2,000							2,000	0	0
Animal Control	9								0	0	0
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	8,121	0	0			0		8,121	6,121	7,028
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12								0	22,000	970
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	5,000							5,000	4,700	4,538
Traffic Control and Safety	15								0	0	0
Snow Removal	16								0	1,200	0
Highway Engineering	17								0	0	0
Street Cleaning	18								0	0	0
Airport (if not Enterprise)	19								0	0	0
Garbage (if not Enterprise)	20	7,800							7,800	7,800	7,800
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	12,800	0	0			0		12,800	35,700	13,308
HEALTH & SOCIAL SERVICES											
Welfare Assistance	23								0	0	0
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	2,000							2,000	1,950	1,913
Community Mental Health	28								0	0	0
Other Health and Social Services	29	1,560							1,560	1,560	1,560
TOTAL (lines 23 - 29)	30	3,560	0	0			0		3,560	3,510	3,473
CULTURE & RECREATION											
Library Services	31	500							500	500	500
Museum, Band and Theater	32								0	0	0
Parks	33	9,101							9,101	3,750	3,277
Recreation	34								0	0	0
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36								0	0	0
Other Culture and Recreation	37	5,000							5,000	0	0
TOTAL (lines 31 - 37)	38	14,601	0	0			0		14,601	4,250	3,777

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2013

Fiscal Years

GOVERNMENT ACTIVITIES CONT.	(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2013 (J)	RE-ESTIMATED 2012 (K)	ACTUAL 2011 (L)
COMMUNITY & ECONOMIC DEVELOPMENT												
Community Beautification	39									0	300	0
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
TOTAL (lines 39 - 44)	44									0	300	0
TOTAL (lines 39 - 44)	45		0	0	0			0		0	300	0
GENERAL GOVERNMENT												
Mayor, Council, & City Manager	46		2,545							2,545	2,705	2,545
Clerk, Treasurer, & Finance Adm.	47		8,022							8,022	8,783	8,022
Elections	48									0	895	0
Legal Services & City Attorney	49		1,000							1,000	0	0
City Hall & General Buildings	50		5,500							5,500	4,500	5,154
Tort Liability	51		4,000							4,000	4,100	3,000
Other General Government	52									0	0	0
TOTAL (lines 46 - 52)	53		21,067	0	0			0		21,067	20,983	18,721
DEBT SERVICE	54									0	0	0
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	0
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58		60,149	0	0	0	0	0		60,149	70,864	46,307
BUSINESS TYPE ACTIVITIES												
Proprietary: Enterprise & Budgeted ISF												
Water Utility	59								23,355	23,355	19,000	20,202
Sewer Utility	60								1,900,000	1,900,000	131,520	39,059
Electric Utility	61									0	0	0
Gas Utility	62									0	0	0
Airport	63									0	0	0
Landfill/Garbage	64									0	0	0
Transit	65									0	0	0
Cable TV, Internet & Telephone	66									0	0	0
Housing Authority	67									0	0	0
Storm Water Utility	68									0	0	0
Other Business Type (city hosp., ISF, parking, etc.)	69									0	0	0
Enterprise DEBT SERVICE	70									0	0	0
Enterprise CAPITAL PROJECTS	71									0	0	0
Enterprise TIF CAPITAL PROJECTS	72									0	0	0
TOTAL Business Type Expenditures (lines 59 - 73)	73								1,923,355	1,923,355	150,520	59,261
TOTAL ALL EXPENDITURES (lines 58+74)	74		60,149	0	0	0	0	0	1,923,355	1,983,504	221,384	105,568
Regular Transfers Out	75									0	84,000	0
Internal TIF Loan / Repayment Transfers Out	76									0	0	0
Total ALL Transfers Out	77		0	0	0	0	0	0	0	0	84,000	0
Total Expenditures & Fund Transfers Out (lines 75+76)	78		60,149	0	0	0	0	0	1,923,355	1,983,504	305,384	105,568
Continuing Appropriation	79									0	0	0
Ending Fund Balance June 30	80		34,460	64,055	0	0	0	0	21,933	120,448	116,016	212,103

* 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.

The last two columns will fill in once the Re-Est forms are completed

REVENUES DETAIL

Fiscal Year Ending

2013

Fiscal Years

(A)	(B)	(C) GENERAL	(D) SPECIAL REVENUES	(E) TIF SPECIAL REVENUES	(F) DEBT SERVICE	(G) CAPITAL PROJECTS	(H) PERMANENT	(I) PROPRIETARY	(J) BUDGET 2013	(K) RE-ESTIMATED 2012	(L) ACTUAL 2011
REVENUES & OTHER FINANCING SOURCES											
	1	22,759	0		0	0			22,759	21,371	22,215
	2								0	0	0
	3	22,759	0		0	0			22,759	21,371	22,215
	4								0	0	0
	5								0	0	0
Other City Taxes:											
	6	840	0		0	0			840	0	0
	7								0	821	0
	8								0	0	0
	9								0	0	0
	10								0	0	0
	11								0	0	0
	12	15,414							15,414	13,000	14,836
	13	16,254	0		0	0			16,254	13,821	14,836
	14	390							390	390	390
	15	3,400							3,400	4,100	5,977
Intergovernmental:											
	16							1,200,000	1,200,000	0	0
	17		11,528						11,528	11,150	13,139
	18								0	0	715
	19								0	0	0
	20	0	11,528	0	0	0		1,200,000	1,211,528	11,150	13,854
Charges for Fees & Service:											
	21							19,105	19,105	20,865	21,154
	22							9,000	9,000	0	0
	23							0	0	0	0
	24							0	0	0	0
	25							0	0	0	0
	26							0	0	0	0
	27	5,500							5,500	6,000	5,308
	28								0	0	0
	29								0	0	0
	30								0	0	0
	31								0	0	0
	32								0	0	0
	33								0	0	0
	34	5,500	0		0	0		28,105	33,605	26,865	26,462
	35								0	0	0
	36								0	0	499
Other Financing Sources:											
	37								0	84,000	0
	38								0	0	0
	39	0	0	0	0	0	0	0	0	84,000	0
	40							700,000	700,000	47,600	36,528
	41								0	0	0
	42	0	0	0	0	0	0	700,000	700,000	131,600	36,528
	43	48,303	11,528	0	0	0	0	1,928,105	1,987,936	209,297	120,761
	44	46,306	52,527	0	0	0	0	17,183	116,016	212,103	196,910
	45	94,609	64,055	0	0	0	0	1,945,288	2,103,952	421,400	317,671

CITY OF LONE ROCK
ADOPTED BUDGET SUMMARY
YEAR ENDED JUNE 30, 2013

Fiscal Years

(A)	(B)	(C) GENERAL	(D) SPECIAL REVENUES	(E) TIF SPECIAL REVENUES	(F) DEBT SERVICE	(G) CAPITAL PROJECTS	(H) PERMANENT	(I) PROPRIETARY	(J) BUDGET 2013	(K) RE-ESTIMATED 2012	(L) ACTUAL 2011
Revenues & Other Financing Sources											
Taxes Levied on Property	1	22,759	0		0	0			22,759	21,371	22,215
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	22,759	0		0	0			22,759	21,371	22,215
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	16,254	0		0	0			16,254	13,821	14,836
Licenses & Permits	7	390	0					0	390	390	390
Use of Money and Property	8	3,400	0	0	0	0	0	0	3,400	4,100	5,977
Intergovernmental	9	0	11,528	0	0	0		1,200,000	1,211,528	11,150	13,854
Charges for Fees & Service	10	5,500	0		0	0	0	28,105	33,605	26,865	26,462
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	0	0		0	0	0	0	0	0	499
Sub-Total Revenues	13	48,303	11,528	0	0	0	0	1,228,105	1,287,936	77,697	84,233
Other Financing Sources:											
Total Transfers In	14	0	0	0	0	0	0	0	0	84,000	0
Proceeds of Debt	15	0	0	0	0	0		700,000	700,000	47,600	36,528
Proceeds of Capital Asset Sales	16	0	0	0	0	0	0	0	0	0	0
Total Revenues and Other Sources	17	48,303	11,528	0	0	0	0	1,928,105	1,987,936	209,297	120,761
Expenditures & Other Financing Uses											
Public Safety	18	8,121	0	0			0		8,121	6,121	7,028
Public Works	19	12,800	0	0			0		12,800	35,700	13,308
Health and Social Services	20	3,560	0	0			0		3,560	3,510	3,473
Culture and Recreation	21	14,601	0	0			0		14,601	4,250	3,777
Community and Economic Development	22	0	0	0			0		0	300	0
General Government	23	21,067	0	0			0		21,067	20,983	18,721
Debt Service	24	0	0	0	0		0		0	0	0
Capital Projects	25	0	0	0		0			0	0	0
Total Government Activities Expenditures	26	60,149	0	0	0	0	0		60,149	70,864	46,307
Business Type Proprietary: Enterprise & ISF	27							1,923,355	1,923,355	150,520	59,261
Total Gov & Bus Type Expenditures	28	60,149	0	0	0	0	0	1,923,355	1,983,504	221,384	105,568
Total Transfers Out	29	0	0	0	0	0	0	0	0	84,000	0
Total ALL Expenditures/Fund Transfers Out	30	60,149	0	0	0	0	0	1,923,355	1,983,504	305,384	105,568
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31	-11,846	11,528	0	0	0	0	4,750	4,432	-96,087	15,193
Continuing Appropriation	33							0	0	0	
Beginning Fund Balance July 1	34	46,306	52,527	0	0	0	0	17,183	116,016	212,103	196,910
Ending Fund Balance June 30	35	34,460	64,055	0	0	0	0	21,933	120,448	116,016	212,103

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

City Name: LONE ROCK

Fiscal Year
2013

Project Name (A)		Amount of Issue (B)	Date Certified to County Auditor (C)	Principal Due FY 2013 (D)	Interest Due FY 2013 +(E)	Bond Reg/Other Fees Due FY 2013 +(F)	Total Obligation Due FY 2013 =(G)	Paid from Funds OTHER THAN Current Year Property Taxes -(H)	Amount Paid by Current Year Debt Service Levy =(I)
(1)							0		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				0	0	0	0	0	0

