

60-573

Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2015 - ENDING JUNE 30, 2016

The City of: Lester County Name: LYON Date Budget Adopted: 3/2/2015
(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.

712-478-4045

Telephone Number

Signature

County Auditor Date Stamp

January 1, 2014 Property Valuations

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	2a <u>10,698,618</u>	2b <u>10,603,653</u>	294
DEBT SERVICE	3a _____	3b _____	
Ag Land	4a <u>1,235,601</u>		

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 64,035	63,467	43 5.98535
(384)		Non-Voted Other Permissible Levies			
12(8)	0.67500	Contract for use of Bridge	6 _____	0	44 0
12(10)	0.95000	Opr & Maint publicly owned Transit	7 _____	0	45 0
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center	8 _____	0	46 0
12(12)	0.13500	Opr & Maint of City owned Civic Center	9 _____	0	47 0
12(13)	0.06750	Planning a Sanitary Disposal Project	10 _____	0	48 0
12(14)	0.27000	Aviation Authority (under sec.330A.15)	11 _____	0	49 0
12(15)	0.06750	Levee Impr. fund in special charter city	13 _____	0	51 0
12(17)	Amt Nec	Liability, property & self insurance costs	14 _____	0	52 0
12(21)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462 _____	0	465 0
(384)		Voted Other Permissible Levies			
12(1)	0.13500	Instrumental/Vocal Music Groups	15 _____	0	53 0
12(2)	0.81000	Memorial Building	16 _____	0	54 0
12(3)	0.13500	Symphony Orchestra	17 _____	0	55 0
12(4)	0.27000	Cultural & Scientific Facilities	18 _____	0	56 0
12(5)	As Voted	County Bridge	19 _____	0	57 0
12(6)	1.35000	Missi or Missouri River Bridge Const.	20 _____	0	58 0
12(9)	0.03375	Aid to a Transit Company	21 _____	0	59 0
12(16)	0.20500	Maintain Institution received by gift/devise	22 _____	0	60 0
12(18)	1.00000	City Emergency Medical District	463 _____	0	466 0
12(20)	0.27000	Support Public Library	23 _____	0	61 0
28E.22	1.50000	Unified Law Enforcement	24 _____	0	62 0
		Total General Fund Regular Levies (5 thru 24)	25 64,035	63,467	
384.1	3.00375	Ag Land	26 2,940	2,940	63 2.37941
		Total General Fund Tax Levies (25 + 26)	27 66,975	66,407	Do Not Add
		Special Revenue Levies			
384.8	0.27000	Emergency (if general fund at levy limit)	28 _____	0	64 0
384.6	Amt Nec	Police & Fire Retirement	29 _____	0	0
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30 _____	0	0
Rules	Amt Nec	Other Employee Benefits	31 _____	0	0
		Total Employee Benefit Levies (29,30,31)	32 0	0	65 0
		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
		SSMID 2 (A) _____ (B) _____	35 _____	0	67 0
		SSMID 3 (A) _____ (B) _____	36 _____	0	68 0
		SSMID 4 (A) _____ (B) _____	37 _____	0	69 0
		SSMID 5 (A) _____ (B) _____	555 _____	0	565 0
		SSMID 6 (A) _____ (B) _____	556 _____	0	566 0
		SSMID 7 (A) _____ (B) _____	1177 _____	0	0
		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
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41 _____	0	71 0
		Total Property Taxes (27+39+40+41)	42 66,975	66,407	72 5.98535

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.

(County Auditor)

Fund Balance Worksheet for City of

Lester

(1) *Annual Report FY 2014		General	Special Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Total Government	Proprietary	Grand Total
		(A)	(B)	(C)	(D)	(E)	(G)	(H)	(I)	(J)
Beginning Fund Balance July 1 (pg 5, line 134) *	1	140,889	6,122	0	0	250,000	0	397,011	131,224	528,235
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	668,165	22,587	0	0	0	0	690,752	103,154	793,906
Actual Expenditures Except End Bal (pg 12, line 259) *	3	755,475	15,154	0	0	125,000	0	895,629	160,196	1,055,825
Ending Fund Balance June 30 (pg 12, line 261) *	4	53,579	13,555	0	0	125,000	0	192,134	74,182	266,316
(2) ** Re-Estimated FY 2015		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
		(A)	(B)	(C)	(D)	(E)	(G)	(H)	(I)	(J)
Beginning Fund Balance	5	53,579	13,555	0	0	125,000	0	192,134	74,182	266,316
Re-Est Revenues	6	247,131	22,100	0	0	0	0	269,231	190,412	459,643
Re-Est Expenditures	7	157,388	17,400	0	0	115,000	0	289,788	119,777	409,565
Ending Fund Balance	8	143,322	18,255	0	0	10,000	0	171,577	144,817	316,394
(3) ** Budget FY 2016		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
		(A)	(B)	(C)	(D)	(E)	(G)	(H)	(I)	(J)
Beginning Fund Balance	9	143,322	18,255	0	0	10,000	0	171,577	144,817	316,394
Revenues	10	157,410	23,500	0	0	0	0	180,910	103,800	284,710
Expenditures	11	213,400	41,400	0	0	0	0	254,800	105,500	360,300
Ending Fund Balance	12	87,332	355	0	0	10,000	0	97,687	143,117	240,804

* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2014

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

CITY OF Lester

As provided in Iowa Code Section 384.12, subsection 22, a city may levy the amount necessary in support of a local Emergency Management Commission. In addition to this individual levy, Emergency Management Commission support may also be included as part of the General Fund Levy. Iowa Code Section 29C.17, subsection 5 states that any support from cities or counties must be separately reported on tax statements issued by the county treasurer.

Input the amount of General Fund Levy request to be used

	Request with Utility Replacement (A)	Property Taxes Levied (B)
1 Portion of General Fund Levy Used for Emerg. Mgmt. Comm.	0	0
2 Support of a Local Emerg.Mgmt.Comm.	0	0
3 TOTAL FOR FISCAL YEAR 2014	0	0

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2016

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 2016 (J)	RE-ESTIMATED 2015 (K)	ACTUAL 2014 (L)
PUBLIC SAFETY											
Police Department/Crime Prevention	1	7,200							7,200	7,056	7,056
Jail	2								0	0	0
Emergency Management	3	500							500	0	22,670
Flood Control	4								0	0	0
Fire Department	5	7,200							7,200	7,200	4,000
Ambulance	6	4,000							4,000	4,000	4,479
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8	0							0	0	0
Animal Control	9								0	0	0
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	18,900	0				0		18,900	18,256	38,205
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	18,000	25,000						43,000	4,224	23,404
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		6,400						6,400	6,200	5,758
Traffic Control and Safety	15	500							500	200	0
Snow Removal	16		10,000						10,000	10,200	1,795
Highway Engineering	17								0	0	0
Street Cleaning	18	500							500	500	0
Airport (if not Enterprise)	19								0	0	0
Garbage (if not Enterprise)	20	750							750	750	0
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	19,750	41,400				0		61,150	22,074	30,957
HEALTH & SOCIAL SERVICES											
Welfare Assistance	23	550							550	550	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	1,700							1,700	1,150	1,550
Community Mental Health	28								0	0	0
Other Health and Social Services	29								0	0	0
TOTAL (lines 23 - 29)	30	2,250	0				0		2,250	1,700	1,800
CULTURE & RECREATION											
Library Services	31								0	0	0
Museum, Band and Theater	32								0	0	0
Parks	33	15,000							15,000	6,500	12,076
Recreation	34	1,500							1,500	938	1,218
Cemetery	35	2,000							2,000	1,500	1,861
Community Center, Zoo, & Marina	36	17,500							17,500	17,327	721
Other Culture and Recreation	37	50,000							50,000	67,000	656,244
TOTAL (lines 31 - 37)	38	86,000	0				0		86,000	93,265	672,120

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending **2016**

Fiscal Years

GOVERNMENT ACTIVITIES CONT.		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2016	RE-ESTIMATED 2015	ACTUAL 2014
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
COMMUNITY & ECONOMIC DEVELOPMENT											
Community Beautification	39	3,500							3,500	980	0
Economic Development	40	8,000							8,000	6,100	1,253
Housing and Urban Renewal	41								0	0	0
Planning & Zoning	42								0	0	0
Other Com & Econ Development	43								0	0	0
	44										
TOTAL (lines 39 - 44)	45	11,500	0	0			0		11,500	7,080	1,253
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46	5,500							5,500	4,700	4,638
Clerk, Treasurer, & Finance Adm.	47	15,000							15,000	17,600	12,553
Elections	48	1,000							1,000	1,250	855
Legal Services & City Attorney	49	2,000							2,000	2,000	1,200
City Hall & General Buildings	50	500							500	0	44
Tort Liability	51	6,500							6,500	6,013	5,891
Other General Government	52	1,500							1,500	850	1,113
TOTAL (lines 46 - 52)	53	32,000	0	0			0		32,000	32,413	26,294
DEBT SERVICE	54	43,000							43,000	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	213,400	41,400	0	0	0	0		254,800	174,788	770,629
BUSINESS TYPE ACTIVITIES											
Proprietary: Enterprise & Budgeted ISF											
Water Utility	59							60,000	60,000	23,956	46,047
Sewer Utility	60							15,000	15,000	13,100	0
Electric Utility	61							0	0	0	0
Gas Utility	62							0	0	0	0
Airport	63							0	0	0	0
Landfill/Garbage	64							18,000	18,000	18,050	17,804
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							12,500	12,500	49,671	11,345
Enterprise CAPITAL PROJECTS	71							0	0	15,000	85,000
Enterprise TIF CAPITAL PROJECTS	72							0	0	0	0
TOTAL Business Type Expenditures (lines 59 - 73)	73							105,500	105,500	119,777	160,196
TOTAL ALL EXPENDITURES (lines 58+74)	74	213,400	41,400	0	0	0	0	105,500	360,300	294,565	930,825
Regular Transfers Out	75								0	115,000	125,000
Internal TIF Loan / Repayment Transfers Out	76								0	0	0
Total ALL Transfers Out	77	0	0	0	0	0	0	0	0	115,000	125,000
Total Expenditures & Fund Transfers Out (lines 75+78)	78	213,400	41,400	0	0	0	0	105,500	360,300	409,565	1,055,825
Ending Fund Balance June 30	79	87,332	355	0	0	10,000	0	143,117	240,804	316,394	266,316

* 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

2016

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 2016	RE-ESTIMATED 2015	ACTUAL 2014
		(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
REVENUES & OTHER FINANCING SOURCES											
Taxes Levied on Property	1	66,407	0		0	0			66,407	62,758	57,974
Less: Uncollected Property Taxes - Levy Year	2	0							0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	66,407	0		0	0			66,407	62,758	57,974
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	568	0		0	0			568	0	0
Utility franchise tax (Iowa Code Chapter 364.2)	7								0	0	0
Parimutuel wager tax	8								0	0	0
Gaming wager tax	9	52,000							52,000	53,037	54,645
Mobile Home Taxes	10								0	0	0
Hotel/Motel Taxes	11								0	0	0
Other Local Option Taxes	12	25,500							25,500	27,001	24,229
Subtotal - Other City Taxes (lines 6 thru 12)	13	78,068	0		0	0			78,068	80,038	78,874
Licenses & Permits	14	295							295	295	370
Use of Money & Property	15	6,450							6,450	8,343	9,794
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		23,500						23,500	22,100	22,587
Other State Grants & Reimbursements	18	390	0	0	0	0		0	390	390	15,507
Local Grants & Reimbursements	19								0	0	0
Subtotal - Intergovernmental (lines 16 thru 19)	20	390	23,500	0	0	0		0	23,890	22,490	38,094
Charges for Fees & Service:											
Water Utility	21							38,200	38,200	37,623	37,085
Sewer Utility	22							47,600	47,600	47,800	48,315
Electric Utility	23								0	0	0
Gas Utility	24								0	0	0
Parking	25								0	0	0
Airport	26								0	0	0
Landfill/Garbage	27							18,000	18,000	18,689	17,754
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	2,800							2,800	5,270	7,788
Subtotal - Charges for Service (lines 21 thru 33)	34	2,800	0		0	0	0	103,800	106,600	109,382	110,942
Special Assessments	35								0	0	0
Miscellaneous	36	3,000							3,000	55,360	184,572
Other Financing Sources:											
Regular Operating Transfers In	37								0	115,000	125,000
Internal TIF Loan Transfers In	38								0	0	0
Subtotal ALL Operating Transfers In	39	0	0	0	0	0	0	0	0	115,000	125,000
Proceeds of Debt (Excluding TIF Internal Borrowing)	40								0	5,977	188,286
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	120,977	313,286
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43	157,410	23,500	0	0	0	0	103,800	284,710	459,643	793,906
Beginning Fund Balance July 1	44	143,322	18,255	0	0	10,000	0	144,817	316,394	266,316	528,235
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	300,732	41,755	0	0	10,000	0	248,617	601,104	725,959	1,322,141

ADOPTED BUDGET SUMMARY

YEAR ENDED JUNE 30, 2016

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2016 (J)	RE-ESTIMATED 2015 (K)	ACTUAL 2014 (L)
Revenues & Other Financing Sources											
Taxes Levied on Property	1	66,407	0		0	0			66,407	62,758	57,974
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	66,407	0		0	0			66,407	62,758	57,974
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	78,068	0		0	0			78,068	80,038	78,874
Licenses & Permits	7	295	0					0	295	295	370
Use of Money and Property	8	6,450	0	0	0	0	0	0	6,450	8,343	9,794
Intergovernmental	9	390	23,500	0	0	0		0	23,890	22,490	38,094
Charges for Fees & Service	10	2,800	0		0	0	0	103,800	106,600	109,382	110,942
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	3,000	0		0	0	0	0	3,000	55,360	184,572
Sub-Total Revenues	13	157,410	23,500	0	0	0	0	103,800	284,710	338,666	480,620
Other Financing Sources:											
Total Transfers In	14	0	0	0	0	0	0	0	0	115,000	125,000
Proceeds of Debt	15	0	0	0	0	0		0	0	5,977	188,286
Proceeds of Capital Asset Sales	16	0	0	0	0	0	0	0	0	0	0
Total Revenues and Other Sources	17	157,410	23,500	0	0	0	0	103,800	284,710	459,643	793,906
Expenditures & Other Financing Uses											
Public Safety	18	18,900	0	0			0		18,900	18,256	38,205
Public Works	19	19,750	41,400	0			0		61,150	22,074	30,957
Health and Social Services	20	2,250	0	0			0		2,250	1,700	1,800
Culture and Recreation	21	86,000	0	0			0		86,000	93,265	672,120
Community and Economic Development	22	11,500	0	0			0		11,500	7,080	1,253
General Government	23	32,000	0	0			0		32,000	32,413	26,294
Debt Service	24	43,000	0	0	0		0		43,000	0	0
Capital Projects	25	0	0	0		0	0		0	0	0
Total Government Activities Expenditures	26	213,400	41,400	0	0	0	0		254,800	174,788	770,629
Business Type Proprietary: Enterprise & ISF	27							105,500	105,500	119,777	160,196
Total Gov & Bus Type Expenditures	28	213,400	41,400	0	0	0	0	105,500	360,300	294,565	930,825
Total Transfers Out	29	0	0	0	0	0	0	0	0	115,000	125,000
Total ALL Expenditures/Fund Transfers Out	30	213,400	41,400	0	0	0	0	105,500	360,300	409,565	1,055,825
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-55,990	-17,900	0	0	0	0	-1,700	-75,590	50,078	-261,919
Beginning Fund Balance July 1	33	143,322	18,255	0	0	10,000	0	144,817	316,394	266,316	528,235
Ending Fund Balance June 30	34	87,332	355	0	0	10,000	0	143,117	240,804	316,394	266,316

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

Fiscal Year
2016

City Name: Lester

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Project Name	Amount of Issue	Date Certified to County Auditor	Principal Due FY 2016	Interest Due FY 2016	Bond Reg/Other Fees Due FY 2016	Total Obligation Due FY 2016	Paid from Funds OTHER THAN Current Year Property Taxes	Amount Paid by Current Year Debt Service Levy
(1) D/S BACKFILL REVENUE								0
(2) Lester Sewer Lagoon	187,000		9,000	3,480	290	12,770	12,770	0
(3) Lester Community Center	194,263		36,000	6,894	0	42,894	42,894	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			45,000	10,374	290	55,664	55,664	0

NOTICE OF PUBLIC HEARING BUDGET ESTIMATE

FISCAL YEAR BEGINNING JULY 1, 2015 - ENDING JUNE 30, 2016

City of **Lester** , Iowa

The City Council will conduct a public hearing on the proposed Budget at Community Center Council Room
on 3/2/2015 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 \$ 5.98535
The estimated tax levy rate per \$1000 valuation on Agricultural land is \$ 2.37941

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

 712-478-4362
phone number

 Christa Lee
City Clerk/Finance Officer's NAME

		Budget FY 2016	Re-estimated FY 2015	Actual FY 2014
		(a)	(b)	(c)
Revenues & Other Financing Sources				
Taxes Levied on Property	1	66,407	62,758	57,974
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	3	66,407	62,758	57,974
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	0	0	0
Other City Taxes	6	78,068	80,038	78,874
Licenses & Permits	7	295	295	370
Use of Money and Property	8	6,450	8,343	9,794
Intergovernmental	9	23,890	22,490	38,094
Charges for Fees & Service	10	106,600	109,382	110,942
Special Assessments	11	0	0	0
Miscellaneous	12	3,000	55,360	184,572
Other Financing Sources	13	0	5,977	188,286
Transfers In	14	0	115,000	125,000
Total Revenues and Other Sources	15	284,710	459,643	793,906
Expenditures & Other Financing Uses				
Public Safety	16	18,900	18,256	38,205
Public Works	17	61,150	22,074	30,957
Health and Social Services	18	2,250	1,700	1,800
Culture and Recreation	19	86,000	93,265	672,120
Community and Economic Development	20	11,500	7,080	1,253
General Government	21	32,000	32,413	26,294
Debt Service	22	43,000	0	0
Capital Projects	23	0	0	0
Total Government Activities Expenditures	24	254,800	174,788	770,629
Business Type / Enterprises	25	105,500	119,777	160,196
Total ALL Expenditures	26	360,300	294,565	930,825
Transfers Out	27	0	115,000	125,000
Total ALL Expenditures/Transfers Out	28	360,300	409,565	1,055,825
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	29	-75,590	50,078	-261,919
Beginning Fund Balance July 1	30	316,394	266,316	528,235
Ending Fund Balance June 30	31	240,804	316,394	266,316