

45-420

Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2016 - ENDING JUNE 30, 2017

Resolution No.: 1312016

The City of: Chester

County Name: HOWARD

Date Budget Adopted: 3/1/2016

(Date) xx/xx/xxxx

The below-signed certifies that the City Council, on the date stated above, lawfully approved the named resolution adopting a budget for next fiscal year, as summarized on this and the supporting pages. Attached is Long Term Debt Schedule Form 703 which lists any and all of the debt service obligations of the City.

563-565-2768

Telephone Number

Signature

County Auditor Date Stamp

January 1, 2015 Property Valuations

Last Official Census

Regular
DEBT SERVICE
Ag Land

With Gas & Electric		Without Gas & Electric	
2a	3,109,991	2b	2,996,527
3a	3,109,991	3b	2,996,527
4a	557,089		

127

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 25,191	24,272	43 8.10000
(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 4,000	3,854	52 1.28618
12(21)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462 572	551	465 0.18392
(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 29,763	28,677	
384.1	3.00375	Ag Land	26 1,673	1,673	63 3.00375
		Total General Fund Tax Levies (25 + 26)	27 31,436	30,350	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 1,800	1,734	0.57878
Rules	Amt Nec	Other Employee Benefits	31	0	0
		Total Employee Benefit Levies (29,30,31)	32 1,800	1,734	65 0.57878
		Sub Total Special Revenue Levies (28+32)	33 1,800	1,734	
		Valuation			
386	As Req	With Gas & Elec	Without Gas & Elec		
		SSMID 1 (A)	(B)	34	0
		SSMID 2 (A)	(B)	35	0
		SSMID 3 (A)	(B)	36	0
		SSMID 4 (A)	(B)	37	0
		SSMID 5 (A)	(B)	555	0
		SSMID 6 (A)	(B)	556	0
		SSMID 7 (A)	(B)	1177	0
		Total SSMID	38 0	0	Do Not Add
		Total Special Revenue Levies	39 1,800	1,734	
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 33,236	32,084	72 10.14888

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) Number of the resolution adopting the budget has been included at the top of this form.
- 6) The budget file uploaded to the SUBMIT Area matched the paper copy certified by the city to this office.
- 7) The long term debt schedule (Form 703) shows sufficient payment amounts to pay the G.O. debt certified by the city to this office.

(County Auditor)

Fund Balance Worksheet for City of

Chester

		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 2015										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	67,634	11,700	0	4,230	0	0	83,564	36,100	119,664
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	71,487	13,769	0	0	0	0	85,256	25,759	111,015
Actual Expenditures Except End Bal (pg 12, line 259) *	3	67,876	14,693	0	0	0	0	82,569	33,942	116,511
Ending Fund Balance June 30 (pg 12, line 261) *	4	71,245	10,776	0	4,230	0	0	86,251	27,917	114,168
(2)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Re-Estimated FY 2016										
Beginning Fund Balance	5	71,245	10,776	0	4,230	0	0	86,251	27,917	114,168
Re-Est Revenues	6	62,590	14,309	0	0	0	0	76,899	21,450	98,349
Re-Est Expenditures	7	61,803	12,500	0	0	0	0	74,303	21,500	95,803
Ending Fund Balance	8	72,032	12,585	0	4,230	0	0	88,847	27,867	116,714
(3)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2017										
Beginning Fund Balance	9	72,032	12,585	0	4,230	0	0	88,847	27,867	116,714
Revenues	10	66,996	14,891	0	0	0	0	81,887	22,100	103,987
Expenditures	11	49,257	16,800	0	0	0	0	66,057	23,000	89,057
Ending Fund Balance	12	89,771	10,676	0	4,230	0	0	104,677	26,967	131,644

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

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

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2017

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 2017 (J)	RE-ESTIMATED 2016 (K)	ACTUAL 2015 (L)
PUBLIC SAFETY											
Police Department/Crime Prevention	1	1,270							1,270	1,270	1,538
Jail	2								0	0	0
Emergency Management	3	572							572	572	572
Flood Control	4								0	0	0
Fire Department	5	8,000							8,000	8,000	8,425
Ambulance	6	635							635	635	635
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	10,477	0				0		10,477	10,477	11,170
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	5,000	10,000						15,000	14,000	22,940
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		6,800						6,800	6,500	6,578
Traffic Control and Safety	15								0	0	0
Snow Removal	16								0	0	0
Highway Engineering	17								0	0	0
Street Cleaning	18								0	0	0
Airport <i>(if not Enterprise)</i>	19								0	0	0
Garbage <i>(if not Enterprise)</i>	20	8,400							8,400	8,000	8,344
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	13,400	16,800				0		30,200	28,500	37,862
HEALTH & SOCIAL SERVICES											
Welfare Assistance	23	95							95	95	95
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								0	0	0
Community Mental Health	28	95							95	95	95
Other Health and Social Services	29								0	0	0
TOTAL (lines 23 - 29)	30	190	0				0		190	190	190
CULTURE & RECREATION											
Library Services	31	210							210	211	211
Museum, Band and Theater	32								0	0	0
Parks	33	8,000							8,000	10,000	11,646
Recreation	34								0	500	0
Cemetery	35	300							300	300	300
Community Center, Zoo, & Marina	36	3,000							3,000	3,000	2,500
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	11,510	0				0		11,510	14,011	14,657

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2017

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 2017 (J)	RE-ESTIMATED 2016 (K)	ACTUAL 2015 (L)
COMMUNITY & ECONOMIC DEVELOPMENT												
Community Beautification	39									0	0	0
Economic Development	40		600							600	600	600
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)	45		600	0	0			0		600	600	600
GENERAL GOVERNMENT												
Mayor, Council, & City Manager	46		1,680							1,680	1,660	1,680
Clerk, Treasurer, & Finance Adm.	47		3,900							3,900	3,700	3,909
Elections	48									0	0	0
Legal Services & City Attorney	49									0	400	317
City Hall & General Buildings	50		7,500							7,500	8,200	7,029
Tort Liability	51									0	6,565	5,155
Other General Government	52									0	0	0
TOTAL (lines 46 - 52)	53		13,080	0	0			0		13,080	20,525	18,090
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		49,257	16,800	0	0	0	0		66,057	74,303	82,569
BUSINESS TYPE ACTIVITIES												
Proprietary: Enterprise & Budgeted ISF												
Water Utility	59								15,000	15,000	10,000	23,718
Sewer Utility	60								8,000	8,000	6,000	4,724
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	5,500	5,500
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								23,000	23,000	21,500	33,942
TOTAL ALL EXPENDITURES (lines 58+74)	74		49,257	16,800	0	0	0	0	23,000	89,057	95,803	116,511
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+76)	78		49,257	16,800	0	0	0	0	23,000	89,057	95,803	116,511
Ending Fund Balance June 30	79		89,771	10,676	0	4,230	0	0	26,967	131,644	116,714	114,168

* 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

2017

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2017 (J)	RE-ESTIMATED 2016 (K)	ACTUAL 2015 (L)
REVENUES & OTHER FINANCING SOURCES											
	1	30,350	1,734		0	0			32,084	31,069	32,146
	2								0	0	0
	3	30,350	1,734		0	0			32,084	31,069	32,146
	4								0	0	0
	5								0	0	0
Other City Taxes:											
	6	1,086	66		0	0			1,152	1,106	0
	7								0	0	1,109
	8								0	0	0
	9								0	0	0
	10								0	0	0
	11								0	0	0
	12	16,000							16,000	13,000	15,175
	13	17,086	66		0	0			17,152	14,106	16,284
	14	200							200	385	208
	15	960							960	900	969
Intergovernmental:											
	16								0	0	157
	17		7,316						7,316	6,809	7,316
	18	0	0	0	0	0		0	0	6,680	980
	19	9,000	5,775						14,775	9,000	16,000
	20	9,000	13,091	0	0	0		0	22,091	22,489	24,453
Charges for Fees & Service:											
	21							11,700	11,700	11,000	11,602
	22							10,400	10,400	10,000	10,328
	23								0	0	0
	24								0	0	0
	25								0	0	0
	26								0	0	0
	27	8,400							8,400	8,000	7,623
	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	8,400	0		0	0	0	22,100	30,500	29,000	29,553
	35								0	0	0
	36	1,000							1,000	400	7,402
Other Financing Sources:											
	37								0	0	0
	38								0	0	0
	39	0	0	0	0	0	0	0	0	0	0
	40								0	0	0
	41								0	0	0
	42	0	0	0	0	0	0	0	0	0	0
	43	66,996	14,891	0	0	0	0	22,100	103,987	98,349	111,015
	44	72,032	12,585	0	4,230	0	0	27,867	116,714	114,168	119,664
	45	139,028	27,476	0	4,230	0	0	49,967	220,701	212,517	230,679

CITY OF Chester

ADOPTED BUDGET SUMMARY
YEAR ENDED JUNE 30, 2017

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2017 (J)	RE-ESTIMATED 2016 (K)	ACTUAL 2015 (L)
Revenues & Other Financing Sources											
Taxes Levied on Property	1	30,350	1,734		0	0			32,084	31,069	32,146
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	30,350	1,734		0	0			32,084	31,069	32,146
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	17,086	66		0	0			17,152	14,106	16,284
Licenses & Permits	7	200	0					0	200	385	208
Use of Money and Property	8	960	0	0	0	0	0	0	960	900	969
Intergovernmental	9	9,000	13,091	0	0	0		0	22,091	22,489	24,453
Charges for Fees & Service	10	8,400	0		0	0		22,100	30,500	29,000	29,553
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	1,000	0		0	0	0	0	1,000	400	7,402
Sub-Total Revenues	13	66,996	14,891	0	0	0	0	22,100	103,987	98,349	111,015
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	0
Total Revenues and Other Sources	17	66,996	14,891	0	0	0	0	22,100	103,987	98,349	111,015
Expenditures & Other Financing Uses											
Public Safety	18	10,477	0	0			0		10,477	10,477	11,170
Public Works	19	13,400	16,800	0			0		30,200	28,500	37,862
Health and Social Services	20	190	0	0			0		190	190	190
Culture and Recreation	21	11,510	0	0			0		11,510	14,011	14,657
Community and Economic Development	22	600	0	0			0		600	600	600
General Government	23	13,080	0	0			0		13,080	20,525	18,090
Debt Service	24	0	0	0	0				0	0	0
Capital Projects	25	0	0	0		0	0		0	0	0
Total Government Activities Expenditures	26	49,257	16,800	0	0	0	0		66,057	74,303	82,569
Business Type Proprietary: Enterprise & ISF	27							23,000	23,000	21,500	33,942
Total Gov & Bus Type Expenditures	28	49,257	16,800	0	0	0	0	23,000	89,057	95,803	116,511
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	49,257	16,800	0	0	0	0	23,000	89,057	95,803	116,511
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	17,739	-1,909	0	0	0	0	-900	14,930	2,546	-5,496
Beginning Fund Balance July 1	33	72,032	12,585	0	4,230	0	0	27,867	116,714	114,168	119,664
Ending Fund Balance June 30	34	89,771	10,676	0	4,230	0	0	26,967	131,644	116,714	114,168

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

City Name: **Chester**

Fiscal Year
2017

Project Name (A)	Amount of Issue (B)	Type of Debt Obligation (C)	Date Certified to County Auditor (D)	Debt Resolution Number (E)	Principal Due FY 2017 (F)	Interest Due FY 2017 +(G)	Bond Reg./ Paying Agent Fees Due FY 2017 +(H)	Total Obligation Due FY 2017 =(I)	Paid from Funds OTHER THAN Current Year Debt Service Taxes =(J)	Amount Paid Current Year Debt Service Levy =(K)
(1)		NO SELECTION						0		0
(2)		NO SELECTION						0		0
(3)		NO SELECTION						0		0
(4)		NO SELECTION						0		0
(5)		NO SELECTION						0		0
(6)		NO SELECTION						0		0
(7)		NO SELECTION						0		0
(8)		NO SELECTION						0		0
(9)		NO SELECTION						0		0
(10)		NO SELECTION						0		0
(11)		NO SELECTION						0		0
(12)		NO SELECTION						0		0
(13)		NO SELECTION						0		0
(14)		NO SELECTION						0		0
(15)		NO SELECTION						0		0
(16)		NO SELECTION						0		0
(17)		NO SELECTION						0		0
(18)		NO SELECTION						0		0
(19)		NO SELECTION						0		0
(20)		NO SELECTION						0		0
(21)		NO SELECTION						0		0
(22)		NO SELECTION						0		0
(23)		NO SELECTION						0		0
(24)		NO SELECTION						0		0
(25)		NO SELECTION						0		0
(26)		NO SELECTION						0		0
(27)		NO SELECTION						0		0
(28)		NO SELECTION						0		0
(29)		NO SELECTION						0		0
(30)		NO SELECTION						0		0
TOTALS					0	0	0	0	0	0

AFFIDAVIT OF POSTING

City of Chester, Iowa

FISCAL YEAR BEGINNING JULY 1, 2016 - ENDING JUNE 30, 2017

The Notice of Public Hearing for the proposed city budget for the City of Chester was posted on February 19, 2016 at the following locations:

*One of the three posted notices is included with this form.

Location #1

Location #2

Location #3

Attested to on behalf of the City of Chester by:

[Pamela S Wendel](#)

Print Name

Signature

Date

