

# 60-573

## Adoption of Budget and Certification of City Taxes

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

Resolution No.: 2016-3

The City of: Lester

County Name: LYON

Date Budget Adopted: 3/8/2016

(Date) xx/xx/xx

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.

712-478-4045

Telephone Number

Signature

County Auditor Date Stamp

### January 1, 2015 Property Valuations

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	2a <u>11,860,205</u>	2b <u>11,763,680</u>	294
<b>DEBT SERVICE</b>	3a _____	3b _____	
Ag Land	4a <u>1,142,992</u>	4b _____	

### 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 71,000	70,422	43 5.98641
(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
		<b>Total General Fund Regular Levies (5 thru 24)</b>	25 71,000	70,422	
384.1	3.00375	Ag Land	26 3,000	3,000	63 2.62469
		<b>Total General Fund Tax Levies (25 + 26)</b>	27 74,000	73,422	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
		<b>Total Employee Benefit Levies (29,30,31)</b>	32 0	0	65 0
		<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) _____	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
		<b>Total SSMID</b>	38 0	0	Do Not Add
		<b>Total Special Revenue Levies</b>	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
		<b>Total Property Taxes (27+39+40+41)</b>	42 74,000	73,422	72 5.98641

### 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

**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)
<b>(1)</b>										
<b>*Annual Report FY 2015</b>										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	53,579	13,555	0	0	125,000	0	192,134	74,182	266,316
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	303,842	23,521	0	0	0	0	327,363	189,749	517,112
Actual Expenditures Except End Bal (pg 12, line 259) *	3	227,282	34,647	0	0	115,000	0	376,929	74,288	451,217
Ending Fund Balance June 30 (pg 12, line 261) *	4	130,139	2,429	0	0	10,000	0	142,568	189,643	332,211
<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 2016</b>										
Beginning Fund Balance	5	130,139	2,429	0	0	10,000	0	142,568	189,643	332,211
Re-Est Revenues	6	157,410	23,500	0	0	0	0	180,910	103,800	284,710
Re-Est Expenditures	7	213,400	41,400	0	0	0	0	254,800	105,500	360,300
Ending Fund Balance	8	74,149	-15,471	0	0	10,000	0	68,678	187,943	256,621
<b>(3)</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>** Budget FY 2017</b>										
Beginning Fund Balance	9	74,149	-15,471	0	0	10,000	0	68,678	187,943	256,621
Revenues	10	186,183	24,000	20,793	0	0	0	230,976	105,000	335,976
Expenditures	11	241,250	37,000	0	0	0	0	278,250	97,000	375,250
Ending Fund Balance	12	19,082	-28,471	20,793	0	10,000	0	21,404	195,943	217,347

\* 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)
<b>PUBLIC SAFETY</b>											
Police Department/Crime Prevention	1	7,350							7,350	7,200	7,056
Jail	2								0	0	0
Emergency Management	3	500							500	500	0
Flood Control	4								0	0	0
Fire Department	5	7,500							7,500	7,200	4,409
Ambulance	6	4,000							4,000	4,000	4,000
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	19,350	0				0		19,350	18,900	15,465
<b>PUBLIC WORKS</b>											
Roads, Bridges, & Sidewalks	12	40,000	25,000						65,000	43,000	25,084
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		7,000						7,000	6,400	5,504
Traffic Control and Safety	15								0	500	0
Snow Removal	16	5,000	5,000						10,000	10,000	5,265
Highway Engineering	17								0	0	0
Street Cleaning	18								0	500	0
Airport (if not Enterprise)	19								0	0	0
Garbage (if not Enterprise)	20								0	750	1,288
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	45,000	37,000				0		82,000	61,150	37,141
<b>HEALTH &amp; SOCIAL SERVICES</b>											
Welfare Assistance	23	550							550	550	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	1,500							1,500	1,700	1,150
Community Mental Health	28								0	0	0
Other Health and Social Services	29								0	0	550
TOTAL (lines 23 - 29)	30	2,050	0				0		2,050	2,250	1,700
<b>CULTURE &amp; RECREATION</b>											
Library Services	31								0	0	0
Museum, Band and Theater	32								0	0	0
Parks	33	18,350							18,350	15,000	9,613
Recreation	34	1,500							1,500	1,500	937
Cemetery	35	2,000							2,000	2,000	3,663
Community Center, Zoo, & Marina	36	66,000							66,000	17,500	16,072
Other Culture and Recreation	37								0	50,000	101,589
TOTAL (lines 31 - 37)	38	87,850	0				0		87,850	86,000	131,874

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2017

Fiscal Years

GOVERNMENT ACTIVITIES CONT.	GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2017	RE-ESTIMATED 2016	ACTUAL 2015	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
<b>COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>											
Community Beautification	39	3,500							3,500	3,500	0
Economic Development	40	5,000							5,000	8,000	8,970
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	8,500	0	0			0		8,500	11,500	8,970
<b>GENERAL GOVERNMENT</b>											
Mayor, Council, & City Manager	46	5,500							5,500	5,500	4,398
Clerk, Treasurer, & Finance Adm.	47	15,500							15,500	15,000	16,083
Elections	48	1,500							1,500	1,000	1,258
Legal Services & City Attorney	49	2,500							2,500	2,000	475
City Hall & General Buildings	50	1,500							1,500	500	731
Tort Liability	51	9,000							9,000	6,500	6,013
Other General Government	52								0	1,500	650
TOTAL (lines 46 - 52)	53	35,500	0	0			0		35,500	32,000	29,608
<b>DEBT SERVICE</b>	54	43,000							43,000	43,000	37,171
Gov Capital Projects	55								0	0	0
TIF Capital Projects	56								0	0	0
<b>TOTAL CAPITAL PROJECTS</b>	57	0	0	0			0		0	0	0
<b>TOTAL Government Activities Expenditures</b> (lines 11+22+30+38+45+53+54+57)	58	241,250	37,000	0	0	0	0		278,250	254,800	261,929
<b>BUSINESS TYPE ACTIVITIES</b>											
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>											
Water Utility	59						47,500		47,500	60,000	24,564
Sewer Utility	60						17,000		17,000	15,000	20,587
Electric Utility	61						0		0	0	0
Gas Utility	62						0		0	0	0
Airport	63						0		0	0	0
Landfill/Garbage	64						20,000		20,000	18,000	17,949
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	12,500	11,188
Enterprise CAPITAL PROJECTS	71						0		0	0	0
Enterprise TIF CAPITAL PROJECTS	72						0		0	0	0
<b>TOTAL Business Type Expenditures (lines 59 - 73)</b>	73						97,000		97,000	105,500	74,288
<b>TOTAL ALL EXPENDITURES (lines 58+74)</b>	74	241,250	37,000	0	0	0	0	97,000	375,250	360,300	336,217
Regular Transfers Out	75								0	0	115,000
Internal TIF Loan / Repayment Transfers Out	76								0	0	0
<b>Total ALL Transfers Out</b>	77	0	0	0	0	0	0	0	0	0	115,000
<b>Total Expenditures &amp; Fund Transfers Out (lines 75+76)</b>	78	241,250	37,000	0	0	0	0	97,000	375,250	360,300	451,217
<b>Ending Fund Balance June 30</b>	79	19,082	-28,471	20,793	0	10,000	0	195,943	217,347	256,621	332,211

\* 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)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2017	RE-ESTIMATED 2016	ACTUAL 2015
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>											
Taxes Levied on Property	1	73,422	0		0	0			73,422	66,407	64,793
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	73,422	0		0	0			73,422	66,407	64,793
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5			20,793					20,793	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	578	0		0	0			578	568	0
Utility franchise tax (Iowa Code Chapter 364.2)	7								0	0	0
Parimutuel wager tax	8								0	0	0
Gaming wager tax	9	53,000							53,000	52,000	54,073
Mobile Home Taxes	10								0	0	0
Hotel/Motel Taxes	11								0	0	0
Other Local Option Taxes	12	29,743							29,743	25,500	27,795
Subtotal - Other City Taxes (lines 6 thru 12)	13	83,321	0		0	0			83,321	78,068	81,868
Licenses & Permits	14	220							220	295	385
Use of Money & Property	15	10,430							10,430	6,450	11,601
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		24,000						24,000	23,500	23,521
Other State Grants & Reimbursements	18	390	0	0	0	0		0	390	390	390
Local Grants & Reimbursements	19								0	0	0
Subtotal - Intergovernmental (lines 16 thru 19)	20	390	24,000	0	0	0		0	24,390	23,890	23,911
Charges for Fees & Service:											
Water Utility	21							38,000	38,000	38,200	37,527
Sewer Utility	22							49,000	49,000	47,600	48,380
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	18,000	18,842
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	7,400							7,400	2,800	8,023
Subtotal - Charges for Service (lines 21 thru 33)	34	7,400	0		0	0		105,000	112,400	106,600	112,772
Special Assessments	35								0	0	0
Miscellaneous	36	11,000							11,000	3,000	100,805
Other Financing Sources:											
Regular Operating Transfers In	37								0	0	115,000
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
Proceeds of Debt (Excluding TIF Internal Borrowing)	40								0	0	5,977
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
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43	186,183	24,000	20,793	0	0	0	105,000	335,976	284,710	517,112
Beginning Fund Balance July 1	44	74,149	-15,471	0	0	10,000	0	187,943	256,621	332,211	266,316
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	260,332	8,529	20,793	0	10,000	0	292,943	592,597	616,921	783,428

**CITY OF Lester**

**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)
<b>Revenues &amp; Other Financing Sources</b>											
Taxes Levied on Property	1	73,422	0		0	0			73,422	66,407	64,793
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	73,422	0		0	0			73,422	66,407	64,793
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			20,793					20,793	0	0
Other City Taxes	6	83,321	0		0	0			83,321	78,068	81,868
Licenses & Permits	7	220	0					0	220	295	385
Use of Money and Property	8	10,430	0	0	0	0	0	0	10,430	6,450	11,601
Intergovernmental	9	390	24,000	0	0	0		0	24,390	23,890	23,911
Charges for Fees & Service	10	7,400	0		0	0		105,000	112,400	106,600	112,772
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	11,000	0		0	0	0	0	11,000	3,000	100,805
Sub-Total Revenues	13	186,183	24,000	20,793	0	0	0	105,000	335,976	284,710	396,135
<b>Other Financing Sources:</b>											
Total Transfers In	14	0	0	0	0	0	0	0	0	0	115,000
Proceeds of Debt	15	0	0	0	0	0		0	0	0	5,977
Proceeds of Capital Asset Sales	16	0	0	0	0	0		0	0	0	0
<b>Total Revenues and Other Sources</b>	<b>17</b>	<b>186,183</b>	<b>24,000</b>	<b>20,793</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>105,000</b>	<b>335,976</b>	<b>284,710</b>	<b>517,112</b>
<b>Expenditures &amp; Other Financing Uses</b>											
Public Safety	18	19,350	0	0			0		19,350	18,900	15,465
Public Works	19	45,000	37,000	0			0		82,000	61,150	37,141
Health and Social Services	20	2,050	0	0			0		2,050	2,250	1,700
Culture and Recreation	21	87,850	0	0			0		87,850	86,000	131,874
Community and Economic Development	22	8,500	0	0			0		8,500	11,500	8,970
General Government	23	35,500	0	0			0		35,500	32,000	29,608
Debt Service	24	43,000	0	0	0		0		43,000	43,000	37,171
Capital Projects	25	0	0	0		0	0		0	0	0
<b>Total Government Activities Expenditures</b>	<b>26</b>	<b>241,250</b>	<b>37,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>278,250</b>	<b>254,800</b>	<b>261,929</b>
Business Type Proprietary: Enterprise & ISF	27							97,000	97,000	105,500	74,288
<b>Total Gov &amp; Bus Type Expenditures</b>	<b>28</b>	<b>241,250</b>	<b>37,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>97,000</b>	<b>375,250</b>	<b>360,300</b>	<b>336,217</b>
<b>Total Transfers Out</b>	<b>29</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>115,000</b>
<b>Total ALL Expenditures/Fund Transfers Out</b>	<b>30</b>	<b>241,250</b>	<b>37,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>97,000</b>	<b>375,250</b>	<b>360,300</b>	<b>451,217</b>
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-55,067	-13,000	20,793	0	0	0	8,000	-39,274	-75,590	65,895
<b>Beginning Fund Balance July 1</b>	<b>33</b>	<b>74,149</b>	<b>-15,471</b>	<b>0</b>	<b>0</b>	<b>10,000</b>	<b>0</b>	<b>187,943</b>	<b>256,621</b>	<b>332,211</b>	<b>266,316</b>
<b>Ending Fund Balance June 30</b>	<b>34</b>	<b>19,082</b>	<b>-28,471</b>	<b>20,793</b>	<b>0</b>	<b>10,000</b>	<b>0</b>	<b>195,943</b>	<b>217,347</b>	<b>256,621</b>	<b>332,211</b>

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

City Name: Lester

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
<b>TOTALS</b>					0	0	0	0	0	0









## NOTICE OF PUBLIC HEARING BUDGET ESTIMATE

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

City of                     **Lester**                    , Iowa

The City Council will conduct a public hearing on the proposed Budget at \_\_\_\_\_  
 on \_\_\_\_\_ at \_\_\_\_\_  
(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 . . . . . \$           5.98641          

The estimated tax levy rate per \$1000 valuation on Agricultural land is . . . . . \$           2.62469          

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

\_\_\_\_\_ phone number \_\_\_\_\_ City Clerk/Finance Officer's NAME <====

**TYPE THE NAME ABOVE. A SIGNATURE IS NOT NECESSARY.**

		Budget FY 2017	Re-estimated FY 2016	Actual FY 2015
		(a)	(b)	(c)
<b>Revenues &amp; Other Financing Sources</b>				
Taxes Levied on Property	1	73,422	66,407	64,793
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
<b>Net Current Property Taxes</b>	<b>3</b>	<b>73,422</b>	<b>66,407</b>	<b>64,793</b>
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	20,793	0	0
Other City Taxes	6	83,321	78,068	81,868
Licenses & Permits	7	220	295	385
Use of Money and Property	8	10,430	6,450	11,601
Intergovernmental	9	24,390	23,890	23,911
Charges for Fees & Service	10	112,400	106,600	112,772
Special Assessments	11	0	0	0
Miscellaneous	12	11,000	3,000	100,805
Other Financing Sources	13	0	0	5,977
Transfers In	14	0	0	115,000
<b>Total Revenues and Other Sources</b>	<b>15</b>	<b>335,976</b>	<b>284,710</b>	<b>517,112</b>
<b>Expenditures &amp; Other Financing Uses</b>				
Public Safety	16	19,350	18,900	15,465
Public Works	17	82,000	61,150	37,141
Health and Social Services	18	2,050	2,250	1,700
Culture and Recreation	19	87,850	86,000	131,874
Community and Economic Development	20	8,500	11,500	8,970
General Government	21	35,500	32,000	29,608
Debt Service	22	43,000	43,000	37,171
Capital Projects	23	0	0	0
<b>Total Government Activities Expenditures</b>	<b>24</b>	<b>278,250</b>	<b>254,800</b>	<b>261,929</b>
Business Type / Enterprises	25	97,000	105,500	74,288
<b>Total ALL Expenditures</b>	<b>26</b>	<b>375,250</b>	<b>360,300</b>	<b>336,217</b>
Transfers Out	27	0	0	115,000
<b>Total ALL Expenditures/Transfers Out</b>	<b>28</b>	<b>375,250</b>	<b>360,300</b>	<b>451,217</b>
<b>Excess Revenues &amp; Other Sources Over (Under) Expenditures/Transfers Out</b>	<b>29</b>	<b>-39,274</b>	<b>-75,590</b>	<b>65,895</b>
Beginning Fund Balance July 1	30	256,621	332,211	266,316
<b>Ending Fund Balance June 30</b>	<b>31</b>	<b>217,347</b>	<b>256,621</b>	<b>332,211</b>