

STATE OF IOWA
2017
FINANCIAL REPORT
FISCAL YEAR ENDED
JUNE 30, 2017

CITY OF LISBON, IOWA
DUE: December 1, 2017

16205701000000
City of Lisbon
115 N Washington St, P.O. Box 68
Lisbon, IA 52253

(Please correct any error in name, address, and ZIP Code)

WHEN COMPLETED, PLEASE RETURN TO
Mary Mosiman, CPA
Office of Auditor of State
Lucas State Office Building
321 E. 12th Street, 2nd Floor
Des Moines, IA 50319

NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.

ALL FUNDS

Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	935,064		935,064	944,024
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	935,064		935,064	944,024
Delinquent property taxes	0		0	
TIF revenues	182,859		182,859	186,652
Other city taxes	343,481	0	343,481	283,325
Licenses and permits	26,211	0	26,211	29,450
Use of money and property	10,927	508	11,435	3,850
Intergovernmental	508,659	0	508,659	544,452
Charges for fees and service	49,159	778,765	827,924	863,206
Special assessments	1,685	0	1,685	0
Miscellaneous	24,819	76,340	101,159	34,930
Other financing sources	769,355	72,344	841,699	848,763
Total revenues and other sources	2,852,219	927,957	3,780,176	3,738,652
Expenditures and Other Financing Uses				
Public safety	348,768	0	348,768	392,655
Public works	262,763	0	262,763	263,890
Health and social services	0	0	0	0
Culture and recreation	251,943	0	251,943	251,950
Community and economic development	232,337	0	232,337	352,934
General government	427,884	0	427,884	438,403
Debt service	430,820	0	430,820	438,522
Capital projects	24,814	0	24,814	26,528
Total governmental activities expenditures	1,979,329	0	1,979,329	2,164,882
Business type activities	0	588,946	588,946	619,562
Total ALL expenditures	1,979,329	588,946	2,568,275	2,784,444
Other financing uses, including transfers out	684,483	157,216	841,699	848,763
Total ALL expenditures/And other financing uses	2,663,812	746,162	3,409,974	3,633,207
Excess revenues and other sources over (Under) Expenditures/And other financing uses	188,407	181,795	370,202	105,445
Beginning fund balance July 1, 2016	1,325,131	147,280	1,472,411	1,477,803
Ending fund balance June 30, 2017	1,513,538	329,075	1,842,613	1,583,248

Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.

Indebtedness at June 30, 2017	Amount - Omit cents	Indebtedness at June 30, 2017	Amount - Omit cents
General obligation debt	\$ 2,053,000	Other long-term debt	\$ 0
Revenue debt	\$ 832,000	Short-term debt	\$ 0
TIF Revenue debt	\$ 0		
		General obligation debt limit	\$ 6,749,055

CERTIFICATION

THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF

Signature of city clerk		Date Published/Posted	Mark (x) one
		09/07/2017	<input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted
Printed name of city clerk	Telephone	Area Code	Number
CONNIE MEIER	→	319	455-2459
Signature of Mayor or other City official (Name and Title)			Date signed

PLEASE PUBLISH THIS PAGE ONLY

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017						CITY OF LISBON					SELECT ONLY ONE <input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.	
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)		
1	Section A - TAXES											1	
2	Taxes levied on property	577,089	210,868		147,107			935,064			935,064	2	
3	Less: Uncollected property taxes - Levy year							0			0	3	
4	Net current property taxes	577,089	210,868		147,107	0		935,064		T01	935,064	4	
5	Delinquent property taxes							0		T01	0	5	
6	Total property tax	577,089	210,868		147,107	0	0	935,064			935,064	6	
7	TIF revenues			182,859				182,859		T01	182,859	7	
8	Other city taxes												
8	Utility tax replacement excise taxes	12,069	4,419		2,960			19,448		T15	19,448	8	
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	11,665						11,665		T15	11,665	9	
10	Parimutuel wager tax							0		C30	0	10	
11	Gaming wager tax							0		C30	0	11	
12	Mobile home tax	482	160					642		T19	642	12	
13	Hotel/motel tax							0		T19	0	13	
14	Other local option taxes		311,726					311,726		T09	311,726	14	
15	TOTAL OTHER CITY TAXES	24,216	316,305	0	2,960	0	0	343,481	0		343,481	15	
16	Section B - LICENSES AND PERMITS	26,211						26,211		T29	26,211	16	
17	Section C - USE OF MONEY AND PROPERTY											17	
18	Interest	2,613		534				3,147	508	U20	3,655	18	
19	Rents and royalties	6,800					980	7,780		U40	7,780	19	
20	Other miscellaneous use of money and property							0		U20	0	20	
21								0			0	21	
22	TOTAL USE OF MONEY AND PROPERTY	9,413	0	534	0	0	980	10,927	508		11,435	22	
23												23	
24	Section D - INTERGOVERNMENTAL											24	
25												25	
26	Federal grants and reimbursements											26	
27	Federal grants	27,717						27,717		B89	27,717	27	
28	Community development block grants							0		B50	0	28	
29	Housing and urban development							0		B50	0	29	
30	Public assistance grants							0		B79	0	30	
31	Payment in lieu of taxes	18,079						18,079		B30	18,079	31	
32								0			0	32	
33	Total Federal grants and reimbursements	45,796	0	0	0	0	0	45,796	0		45,796	33	
34												34	
35												35	
36												36	
37												37	
38												38	
39												39	
40												40	

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017 -- Continued	CITY OF LISBON					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		267,157					267,157		C46	267,157	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	13,388						13,388		C89	13,388	49
50	Iowa Department of Transportation							0		C89	0	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Economic Development Authority	130,382						130,382		C89	130,382	52
53	CEBA grants							0		C89	0	53
54	Commercial & Industrial Replacement Claim		6,408		4,608			11,016		C89	11,016	54
55								0			0	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	143,770	273,565	0	4,608	0	0	421,943	0		421,943	60
61												61
62	Local grants and reimbursements											62
63	County contributions	21,936						21,936			21,936	63
64	Library service							0		D89	0	64
65	Township contributions	18,984						18,984		D89	18,984	65
66	Fire/EMT service							0		D89	0	66
67								0		D89	0	67
68								0			0	68
69								0			0	69
70	Total local grants and reimbursements	40,920	0	0	0	0	0	40,920	0		40,920	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	230,486	273,565	0	4,608	0	0	508,659	0		508,659	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water							0	327,894	A91	327,894	73
74	Sewer							0	369,432	A8Ø	369,432	74
75	Electric							0		A92	0	75
76	Gas							0		A93	0	76
77	Parking							0		A6Ø	0	77
78	Airport							0		AØ1	0	78
79	Landfill/garbage							0	81,439	A81	81,439	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF LISBON		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0		A80	0	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees							0		A89	0	90
91	Prisoner care							0		A89	0	91
92	Fire service charges							0		A89	0	92
93	Ambulance charges							0		A89	0	93
94	Sidewalk street repair charges							0		A44	0	94
95	Housing and urban renewal charges							0		A50	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges							0		A03	0	98
99	Library charges							0		A89	0	99
100	Park, recreation, and cultural charges	10,318						10,318		A61	10,318	100
101	Animal control charges							0		A89	0	101
102	Other charges - Specify	38,841						38,841			38,841	102
103								0			0	103
104	TOTAL CHARGES FOR SERVICE	49,159	0	0	0	0	0	49,159	778,765		827,924	104
105												105
106	Section F - SPECIAL ASSESSMENTS		1,685					1,685		U01	1,685	106
107	Section G - MISCELLANEOUS											107
108	Contributions	6,708				3,160		9,868		U99	9,868	108
109	Deposits and sales/fuel tax refunds	11,928						11,928		U99	11,928	109
110	Sale of property and merchandise							0		U11	0	110
111	Fines	2,174						2,174		U30	2,174	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - Specify	849						849			849	113
114								0	4,765		4,765	114
115								0	2,087		2,087	115
116								0	69,488		69,488	116
117								0			0	117
118								0			0	118
119								0			0	119
120	TOTAL MISCELLANEOUS	21,659	0	0	0	3,160	0	24,819	76,340		101,159	120

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF LISBON					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.			
		(a)	(b)	(c)	(d)	(e)	(f)		(h)						
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	938,233	802,423	183,393	154,675	3,160	980	2,082,864	855,613		2,938,477	121			
122												122			
123	Section H - OTHER FINANCING SOURCES											123			
124	Proceeds of capital asset sales							0		NR	0	124			
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0		NR	0	125			
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126			
127	Regular transfers in and interfund loans	195,243	24,000		337,171	65,000		621,414	72,344		693,758	127			
128	Internal TIF loans and transfers in			58,960	88,981			147,941			147,941	128			
129								0			0	129			
130								0			0	130			
131	TOTAL OTHER FINANCING SOURCES	195,243	24,000	58,960	426,152	65,000	0	769,355	72,344		841,699	131			
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	1,133,476	826,423	242,353	580,827	68,160	980	2,852,219	927,957		3,780,176	132			
133												133			
134	Beginning fund balance July 1, 2016	516,446	331,064	171,404	105,238	126,452	74,527	1,325,131	147,280		1,472,411	134			
135												135			
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	1,649,922	1,157,487	413,757	686,065	194,612	75,507	4,177,350	1,075,237		5,252,587	136			
137												137			
138												138			
139												139			
140												140			
141												141			
142												142			
143												143			
144												144			
145												145			
146												146			
147												147			
148												148			
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157												157			
158												158			
159												159			

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017					CITY OF LISBON		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	217,772	59,395					277,167		E62	277,167	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation	660						660		E89	660	8
9	Purchase of land and equipment	120						120		G89	120	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	64,446	2,801					67,247		E24	67,247	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation	3,500						3,500		E32	3,500	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	74						74		E32	74	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	286,572	62,196		0	0	0	348,768			348,768	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued						CITY OF LISBON		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)					
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation		232,485					232,485		E44	232,485	42
43	Purchase of land and equipment		2,500					2,500		G44	2,500	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation	27,400						27,400		E44	27,400	48
49	Traffic control safety — Current operation		378					378		E44	378	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation							0		E44	0	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	27,400	235,363		0	0	0	262,763			262,763	80

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF LISBON		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0		0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF LISBON		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	64,232	6,602					70,834		E52	70,834	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	51,599	7,224					58,823		E61	58,823	127
128	Purchase of land and equipment	1,089						1,089		G61	1,089	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	34,373	3,928					38,301		E61	38,301	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	36,687	1,096					37,783		E03	37,783	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	23,844						23,844		E61	23,844	135
136	Other culture and recreation	21,269						21,269		E61	21,269	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	233,093	18,850		0	0	0	251,943			251,943	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	37,393						37,393		E89	37,393	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	146,089		42,959				189,048		E89	189,048	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation	4,796	840					5,636		E29	5,636	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation	260						260		E89	260	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	188,538	840	42,959	0	0	0	232,337			232,337	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF LISBON		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	7,614	574					8,188		E29	8,188	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	77,770	16,414					94,184		E23	94,184	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	10,240						10,240		E25	10,240	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	44,201						44,201		E31	44,201	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	12,315						12,315		E89	12,315	171
172	Other general government — Current operation	257,722	1,034					258,756		E89	258,756	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	409,862	18,022	0	0	0	0	427,884			427,884	176
177	Section G — DEBT SERVICE				430,820			430,820			430,820	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	430,820	0	0	430,820			430,820	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184						24,814		24,814			24,814	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0		0	24,814	0	24,814			24,814	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	24,814	0	24,814			24,814	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	1,145,465	335,271	42,959	430,820	24,814	0	1,979,329			1,979,329	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued						CITY OF LISBON		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (h))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								188,250	E91	188,250	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								266,239	E80	266,239	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation								134,457	E81	134,457	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued						CITY OF LISBON		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service										0	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								588,946		588,946	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	1,145,465	335,271	42,959	430,820	24,814	0	1,979,329	588,946		2,568,275	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	88,304	312,963		135,275			536,542	157,216		693,758	255
256	Internal TIF loans/repayments and transfers out			147,941				147,941			147,941	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	88,304	312,963	147,941	135,275	0	0	684,483	157,216		841,699	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	1,233,769	648,234	190,900	566,095	24,814	0	2,663,812	746,162		3,409,974	259
260												260
261	Ending fund balance June 30, 2017:											261
262	Governmental:											262
263	Nonspendable						75,507	75,507			75,507	263
264	Restricted		260,696			169,798		430,494			430,494	264
265	Committed		22,800		119,970			142,770			142,770	265
266	Assigned		125,284	222,857				348,141			348,141	266
267	Unassigned	416,153	100,473					516,626			516,626	267
268	Total Governmental	416,153	509,253	222,857	119,970	169,798	75,507	1,513,538			1,513,538	268
269	Proprietary								329,075		329,075	269
270	Total ending fund balance June 30, 2017	416,153	509,253	222,857	119,970	169,798	75,507	1,513,538	329,075		1,842,613	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	1,649,922	1,157,487	413,757	686,065	194,612	75,507	4,177,350	1,075,237		5,252,587	271
272												272

Part III	INTERGOVERNMENTAL EXPENDITURES CITY OF LISBON Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>																																		
		<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:30%;">Purpose</td> <td style="width:70%;">Amount paid to other local governments</td> </tr> <tr><td>Correction.....</td><td>M05 \$</td></tr> <tr><td>Health.....</td><td>M32</td></tr> <tr><td>Highways.....</td><td>M44</td></tr> <tr><td>Transit subsidies.....</td><td>M94</td></tr> <tr><td>Libraries.....</td><td>M52</td></tr> <tr><td>Police protection.....</td><td>M62</td></tr> <tr><td>Sewerage.....</td><td>M80</td></tr> <tr><td>Sanitation.....</td><td>M81</td></tr> <tr><td>All other.....</td><td>M89 \$</td></tr> </table>				Purpose	Amount paid to other local governments	Correction.....	M05 \$	Health.....	M32	Highways.....	M44	Transit subsidies.....	M94	Libraries.....	M52	Police protection.....	M62	Sewerage.....	M80	Sanitation.....	M81	All other.....	M89 \$	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:30%;">Purpose</td> <td style="width:70%;">Amount paid to State</td> </tr> <tr><td>Highways.....</td><td>L44 \$</td></tr> <tr><td>All other.....</td><td>L89 \$</td></tr> </table>				Purpose	Amount paid to State	Highways.....	L44 \$	All other.....	L89 \$
Purpose	Amount paid to other local governments																																		
Correction.....	M05 \$																																		
Health.....	M32																																		
Highways.....	M44																																		
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Police protection.....	M62																																		
Sewerage.....	M80																																		
Sanitation.....	M81																																		
All other.....	M89 \$																																		
Purpose	Amount paid to State																																		
Highways.....	L44 \$																																		
All other.....	L89 \$																																		
Part IV	SALARIES AND WAGES Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.																																		
										Amount - Omit cents																									
Total salaries and wages paid.....										200 \$	512,629																								
Part V	DEBT OUTSTANDING, ISSUED, AND RETIRED																																		
A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2017				Interest paid this year																											
Purpose	Debt outstanding JULY 1, 2016 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	(h)																											
1. Water utility	19U \$ 354,000	29U \$	39U \$ 24,000	49U \$	49U \$	49U 330,000	49U \$	191 \$	11,505																										
2. Sewer utility	19U 566,000	29U	39U 64,000	49U	49U	49U 502,000	49U	189	10,000																										
3. Electric utility	19U	29U	39U	49U	49U	49U		192																											
4. Gas utility	19U	29U	39U	49U	49U	49U		193																											
5. Transit-bus	19U	29U	39U	49U	49U	49U		194																											
6. Industrial Revenue	19T	24T	34T		44T	44T		189																											
7. Mortgage revenue	19T	24T	34T		44T	44T		189																											
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	189																											
9. Other-Specify	19U	29U	39U	49U	49U	49U	49U	189																											
10. Bond 2005 (208)	19U 255,000	29U	39U 60,000	49U 195,000	49U	49U	49U	189	11,032																										
11. Bond 395 mil (219)	19U 1,695,000	29U	39U 135,000	49U 1,560,000	49U	49U	49U	189	50,435																										
12. Splash Pad (304)	19U 329,000	29U	39U 31,000	49U 298,000	49U	49U	49U	189	6,188																										
13.	19U	29U	39U	49U	49U	49U	49U	189																											
14.	19U	29U	39U	49U	49U	49U	49U	189																											
Total long-term debt	3,199,000	0	314,000	2,053,000	0	832,000	0	89,160																											
B. Short-term debt		Outstanding as of JULY 1, 2016				Amount - Omit cents																													
		Outstanding as of JUNE 30, 2017				0																													
Part VI	DEBT LIMITATION FOR GENERAL OBLIGATION BONDS				Assessed Valuations by Levy Authority and County, AY2015/FY2017																														
					Actual valuation -- January 1, 2015																														
					\$	134,981,097	x .05 = \$	6,749,055																											
Part VII	CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2017																																		
Type of asset	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)																														
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61																																
	\$	\$	1,842,613			1,842,613																													
REMARKS																																			