

# 25-230

## Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2013 - ENDING JUNE 30, 2014

The City of: Dallas Center County Name: DALLAS Date Budget Adopted: 03/12/13  
(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.

County Auditor Date Stamp		515-992-3725 Telephone Number	Signature		
<b>January 1, 2012 Property Valuations</b>					
Regular	2a	With Gas & Electric <b>62,308,449</b>	2b	Without Gas & Electric 61,482,435	Last Official Census <b>1,623</b>
<b>Debt Service Value</b>	3a	<b>65,060,877</b>	3b	64,234,863	
Ag Land	4a	<b>3,875,962</b>			

Code		Dollar		(A)	(B)	(C)	
Sec.	Limit	Purpose		Request with Utility Replacement	Property Taxes Levied	Rate	
384.1	8.10000	Regular General levy	5	504,698	498,008	43 8.10000	
-384		Non-Voted Other Permissible Levies					
12(8)	0.67500	Contract for use of Bridge	6		0	44 0.00000	
12(10)	0.95000	Opr & Maint publicly owned Transit	7		0	45 0.00000	
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center	8		0	46 0.00000	
12(12)	0.13500	Opr & Maint of City owned Civic Center	9		0	47 0.00000	
12(13)	0.06750	Planning a Sanitary Disposal Project	10		0	48 0.00000	
12(14)	0.27000	Aviation Authority (under sec.330A.15)	11		0	49 0.00000	
12(16)	0.06750	Levee Impr. fund in special charter city	13		0	51 0.00000	
12(18)	Amt Nec	Liability, property & self insurance costs	14		0	52 0.00000	
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462		0	465 0.00000	
-384		Voted Other Permissible Levies					
12(1)	0.13500	Instrumental/Vocal Music Groups	15		0	53 0.00000	
12(2)	0.81000	Memorial Building	16		0	54 0.00000	
12(3)	0.13500	Symphony Orchestra	17		0	55 0.00000	
12(4)	0.27000	Cultural & Scientific Facilities	18		0	56 0.00000	
12(5)	As Voted	County Bridge	19		0	57 0.00000	
12(6)	1.35000	Missi or Missouri River Bridge Const.	20		0	58 0.00000	
12(9)	0.03375	Aid to a Transit Company	21		0	59 0.00000	
12(17)	0.20500	Maintain Institution received by gift/devise	22		0	60 0.00000	
12(19)	1.00000	City Emergency Medical District	463		0	466 0.00000	
12(21)	0.27000	Support Public Library	23		0	61 0.00000	
28E.22	1.50000	Unified Law Enforcement	24		0	62 0.00000	
<b>Total General Fund Regular Levies (5 thru 24)</b>				25	504,698	498,008	
384.1	3.00375	Ag Land	26	11,642	11,642	63 3.00375	
<b>Total General Fund Tax Levies (25 + 26)</b>				27	516,340	509,650	Do Not Add
Special Revenue Levies							
384.8	0.27000	Emergency (if general fund at levy limit)	28	16,823	16,600	64 0.27000	
384.6	Amt Nec	Police & Fire Retirement	29		0	0.00000	
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30	55,883	55,142	0.89688	
Rules	Amt Nec	Other Employee Benefits	31	104,230	102,848	1.67281	
<b>Total Employee Benefit Levies (29,30,31)</b>				32	160,113	157,990	2.56968
<b>Sub Total Special Revenue Levies (28+32)</b>				33	176,936	174,590	
Valuation							
386	As Req	With Gas & Elec	Without Gas & Elec				
	SSMID 1 (A)	(B)		34	0	66 0.00000	
	SSMID 2 (A)	(B)		35	0	67 0.00000	
	SSMID 3 (A)	(B)		36	0	68 0.00000	
	SSMID 4 (A)	(B)		37	0	69 0.00000	
	SSMID 5 (A)	(B)		555	0	565 0.00000	
	SSMID 6 (A)	(B)		556	0	566 0.00000	
	SSMID 7 (A)	(B)		1177	0	### 0.00000	
<b>Total SSMID</b>				38	0	0	Do Not Add
<b>Total Special Revenue Levies</b>				39	176,936	174,590	
384.4	Amt Nec	Debt Service Levy 76.10(6)	40	132,626	130,942	70 2.03849	
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41		0	71 0.00000	
<b>Total Property Taxes (27+39+40+41)</b>				42	825,902	815,182	72 12.97817

**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

**Dallas Center**

		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 2012</b>											
Beginning Fund Balance July 1 (pg 5, line 134) *	1	640,780	328,598	37,202	5,063	1,342,142	29,262	2,383,047	490,371	2,873,418	
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	862,850	371,636	62,002	239,457	170,003	55	1,706,003	589,007	2,295,010	
Actual Expenditures Except End Bal (pg 12, line 259) *	3	839,906	327,059	79,555	234,402	1,312,089	0	2,793,011	561,558	3,354,569	
Ending Fund Balance June 30 (pg 12, line 270) *	4	663,724	373,175	19,649	10,118	200,056	29,317	1,296,039	517,820	1,813,859	
<b>(2)</b>											
<b>** Re-Estimated FY 2013</b>											
Beginning Fund Balance	5	663,724	373,175	19,649	10,118	200,056	29,317	1,296,039	517,820	1,813,859	
Re-Est Revenues	6	873,857	358,297	69,050	247,041	388,025	70	1,936,340	598,445	2,534,785	
Re-Est Expenditures	7	870,479	403,823	69,132	245,211	434,476	5,000	2,028,121	710,157	2,738,278	
Ending Fund Balance	8	667,102	327,649	19,567	11,948	153,605	24,387	1,204,258	406,108	1,610,366	
<b>(3)</b>											
<b>** Budget FY 2014</b>											
Beginning Fund Balance	9	667,102	327,649	19,567	11,948	153,605	24,387	1,204,258	406,108	1,610,366	
Revenues	10	887,233	367,640	75,050	254,386	52,232	40	1,636,581	665,540	2,302,121	
Expenditures	11	897,274	364,376	50,226	254,316	82,975	1,000	1,650,167	777,694	2,427,861	
Ending Fund Balance	12	657,061	330,913	44,391	12,018	122,862	23,427	1,190,672	293,954	1,484,626	

\* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2012

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

CITY OF Dallas Center

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 for support of an Emergency Management Commission. The total below will reflect the total amount of Emergency Management Commission support provided by the City.

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

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2014

Fiscal Years

GOVERNMENT ACTIVITIES		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2014	RE-ESTIMATED 2013	ACTUAL 2012
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
<b>PUBLIC SAFETY</b>											
Police Department/Crime Prevention	1	122,188	53,218						175,406	172,283	174,772
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	60,247	3,416						63,663	62,991	85,872
Ambulance	6								0	0	0
Building Inspections	7	8,000							8,000	6,000	13,308
Miscellaneous Protective Services	8								0	0	0
Animal Control	9	800							800	800	400
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	191,235	56,634	0			0		247,869	242,074	274,352
<b>PUBLIC WORKS</b>											
Roads, Bridges, & Sidewalks	12	40,535	58,971						99,506	108,585	1,246,210
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		22,000						22,000	22,000	19,343
Traffic Control and Safety	15		1,500						1,500	1,500	3,759
Snow Removal	16		17,000						17,000	17,000	10,220
Highway Engineering	17								0	0	106,592
Street Cleaning	18								0	0	0
Airport (if not Enterprise)	19								0	0	0
Garbage (if not Enterprise)	20	214,365	8,463						222,828	217,579	191,370
Other Public Works	21	42,722	10,277						52,999	51,790	7,829
TOTAL (lines 12 - 21)	22	297,622	118,211	0			0		415,833	418,454	1,585,323
<b>HEALTH &amp; SOCIAL SERVICES</b>											
Welfare Assistance	23								0	0	0
City Hospital	24								0	0	0
Payments to Private Hospitals	25								0	0	0
Health Regulation and Inspection	26								0	0	0
Water, Air, and Mosquito Control	27	3,200							3,200	3,200	46
Community Mental Health	28								0	0	0
Other Health and Social Services	29								0	0	0
TOTAL (lines 23 - 29)	30	3,200	0	0			0		3,200	3,200	46
<b>CULTURE &amp; RECREATION</b>											
Library Services	31	105,190	53,302				1,000		159,492	145,976	115,016
Museum, Band and Theater	32								0	0	0
Parks	33	55,631	13,129						68,760	129,868	68,474
Recreation	34	64,320	7,755				0		72,075	72,254	6,552
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36								0	0	0
Other Culture and Recreation	37								0	0	135,047
TOTAL (lines 31 - 37)	38	225,141	74,186	0			1,000		300,327	348,098	325,089

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2014

Fiscal Years

GOVERNMENT ACTIVITIES CONT.		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2014	RE-ESTIMATED 2013	ACTUAL 2012
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
<b>COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>											
Community Beautification	39								0	0	28,249
Economic Development	40	22,263		0					22,263	39,263	10,808
Housing and Urban Renewal	41								0	0	0
Planning & Zoning	42	100							100	300	0
Other Com & Econ Development	43								0	0	0
TOTAL (lines 39 - 44)	45	22,363	0	0			0		22,363	39,563	39,057
<b>GENERAL GOVERNMENT</b>											
Mayor, Council, & City Manager	46	20,600	367						20,967	16,202	13,369
Clerk, Treasurer, & Finance Adm.	47	57,263	26,114						83,377	81,484	73,705
Elections	48								0	0	0
Legal Services & City Attorney	49	26,100		0					26,100	25,600	35,514
City Hall & General Buildings	50	16,750							16,750	14,700	11,477
Tort Liability	51	16,000							16,000	14,000	16,067
Other General Government	52	2,000							2,000	2,000	1,135
TOTAL (lines 46 - 52)	53	138,713	26,481	0			0		165,194	153,986	151,267
<b>DEBT SERVICE</b>											
Gov Capital Projects	55				254,316				254,316	245,211	235,377
TIF Capital Projects	56					82,975			82,975	434,476	0
<b>TOTAL CAPITAL PROJECTS</b>	57	0	0	0		82,975	0		82,975	434,476	0
<b>TOTAL Government Activities Expenditures</b> <i>(lines 11+22+30+38+45+53+54+57)</i>	58	878,274	275,512	0	254,316	82,975	1,000		1,492,077	1,885,062	2,610,511
<b>BUSINESS TYPE ACTIVITIES</b>											
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>											
Water Utility	59							476,830	476,830	456,017	329,447
Sewer Utility	60							227,941	227,941	180,797	187,686
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							35,500	35,500	35,500	2,185
Other Business Type (city hosp., ISF, parking, etc.)	69							0	0	0	0
Enterprise DEBT SERVICE	70							0	0	0	0
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							740,271	740,271	672,314	519,318
<b>TOTAL ALL EXPENDITURES (lines 58+74)</b>	74	878,274	275,512	0	254,316	82,975	1,000	740,271	2,232,348	2,557,376	3,129,829
Regular Transfers Out	75	19,000	88,864			0		37,423	145,287	136,770	179,546
Internal TIF Loan / Repayment Transfers Out	76			50,226		0			50,226	44,132	45,194
<b>Total ALL Transfers Out</b>	77	19,000	88,864	50,226	0	0	0	37,423	195,513	180,902	224,740
<b>Total Expenditures &amp; Fund Transfers Out (lines 75+78)</b>	78	897,274	364,376	50,226	254,316	82,975	1,000	777,694	2,427,861	2,738,278	3,354,569
<b>Ending Fund Balance June 30</b>	79	657,061	330,913	44,391	12,018	122,862	23,427	293,954	1,484,626	1,610,366	1,813,859

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

REVENUES DETAIL  
Fiscal Year Ending 2014

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2014 (J)	RE-ESTIMATED 2013 (K)	ACTUAL 2012 (L)
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>											
Taxes Levied on Property	1	509,650	174,590		130,942	0			815,182	783,085	761,174
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
<b>Net Current Property Taxes (line 1 minus line 2)</b>	<b>3</b>	<b>509,650</b>	<b>174,590</b>		<b>130,942</b>	<b>0</b>			<b>815,182</b>	<b>783,085</b>	<b>761,174</b>
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5			75,000					75,000	69,000	61,950
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	6,690	2,346		1,684	0			10,720	10,787	0
Utility franchise tax (Iowa Code Chapter 364.2)	7								0	0	0
Parimutuel wager tax	8								0	0	0
Gaming wager tax	9								0	0	0
Mobile Home Taxes	10								0	0	0
Hotel/Motel Taxes	11								0	0	0
Other Local Option Taxes	12								0	0	0
Subtotal - Other City Taxes (lines 6 thru 12)	13	6,690	2,346		1,684	0			10,720	10,787	0
Licenses & Permits	14	11,975							11,975	9,550	20,893
Use of Money & Property	15	1,800	407	50	70	232	40	850	3,449	5,151	4,730
Intergovernmental:											
Federal Grants & Reimbursements	16		0						0	0	0
Road Use Taxes	17		154,997						154,997	150,128	153,943
Other State Grants & Reimbursements	18	4,950	0			0			4,950	347,000	79,986
Local Grants & Reimbursements	19	41,614	0			0			41,614	58,732	35,979
Subtotal - Intergovernmental (lines 16 thru 19)	20	46,564	154,997	0	0	0		0	201,561	555,860	269,908
Charges for Fees & Service:											
Water Utility	21							371,970	371,970	328,545	316,293
Sewer Utility	22							244,920	244,920	243,900	247,240
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	223,831							223,831	219,605	205,798
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							46,800	46,800	23,600	24,474
Other Fees & Charges for Service	33	42,700	0						42,700	43,700	53,130
Subtotal - Charges for Service (lines 21 thru 33)	34	266,531	0		0	0	0	663,690	930,221	859,350	846,935
Special Assessments	35		300						300	300	1,079
Miscellaneous	36	27,200	31,000			0			58,200	60,800	103,601
Other Financing Sources:											
Regular Operating Transfers In	37	16,823	4,000		71,464	52,000		1,000	145,287	136,770	179,546
Internal TIF Loan Transfers In	38			0	50,226				50,226	44,132	45,194
<b>Subtotal ALL Operating Transfers In</b>	<b>39</b>	<b>16,823</b>	<b>4,000</b>	<b>0</b>	<b>121,690</b>	<b>52,000</b>	<b>0</b>	<b>1,000</b>	<b>195,513</b>	<b>180,902</b>	<b>224,740</b>
Proceeds of Debt (Excluding TIF Internal Borrowing)	40		0		0	0		0	0	0	0
Proceeds of Capital Asset Sales	41								0	0	0
<b>Subtotal-Other Financing Sources (lines 38 thru 40)</b>	<b>42</b>	<b>16,823</b>	<b>4,000</b>	<b>0</b>	<b>121,690</b>	<b>52,000</b>	<b>0</b>	<b>1,000</b>	<b>195,513</b>	<b>180,902</b>	<b>224,740</b>
<b>Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, &amp; 42)</b>	<b>43</b>	<b>887,233</b>	<b>367,640</b>	<b>75,050</b>	<b>254,386</b>	<b>52,232</b>	<b>40</b>	<b>665,540</b>	<b>2,302,121</b>	<b>2,534,785</b>	<b>2,295,010</b>
Beginning Fund Balance July 1	44	667,102	327,649	19,567	11,948	153,605	24,387	406,108	1,610,366	1,813,859	2,873,418
<b>TOTAL REVENUES &amp; BEGIN BALANCE (lines 42+43)</b>	<b>45</b>	<b>1,554,335</b>	<b>695,289</b>	<b>94,617</b>	<b>266,334</b>	<b>205,837</b>	<b>24,427</b>	<b>1,071,648</b>	<b>3,912,487</b>	<b>4,348,644</b>	<b>5,168,428</b>

**CITY OF Dallas Center**  
**ADOPTED BUDGET SUMMARY**  
**YEAR ENDED JUNE 30, 2014**

**Fiscal Years**

(A)	(B)	(C) GENERAL	(D) SPECIAL REVENUES	(E) TIF SPECIAL REVENUES	(F) DEBT SERVICE	(G) CAPITAL PROJECTS	(H) PERMANENT	(I) PROPRIETARY	(J) BUDGET 2014	(K) RE-ESTIMATED 2013	(L) ACTUAL 2012
<b>Revenues &amp; Other Financing Sources</b>											
Taxes Levied on Property	1	509,650	174,590		130,942	0			815,182	783,085	761,174
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	509,650	174,590		130,942	0			815,182	783,085	761,174
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			75,000					75,000	69,000	61,950
Other City Taxes	6	6,690	2,346		1,684	0			10,720	10,787	0
Licenses & Permits	7	11,975	0					0	11,975	9,550	20,893
Use of Money and Property	8	1,800	407	50	70	232	40	850	3,449	5,151	4,730
Intergovernmental	9	46,564	154,997	0	0	0		0	201,561	555,860	269,908
Charges for Fees & Service	10	266,531	0		0	0	0	663,690	930,221	859,350	846,935
Special Assessments	11	0	300		0	0		0	300	300	1,079
Miscellaneous	12	27,200	31,000		0	0	0	0	58,200	60,800	103,601
Sub-Total Revenues	13	870,410	363,640	75,050	132,696	232	40	664,540	2,106,608	2,353,883	2,070,270
<b>Other Financing Sources:</b>											
Total Transfers In	14	16,823	4,000	0	121,690	52,000	0	1,000	195,513	180,902	224,740
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	887,233	367,640	75,050	254,386	52,232	40	665,540	2,302,121	2,534,785	2,295,010
<b>Expenditures &amp; Other Financing Uses</b>											
Public Safety	18	191,235	56,634	0			0		247,869	242,074	274,352
Public Works	19	297,622	118,211	0			0		415,833	418,454	1,585,323
Health and Social Services	20	3,200	0	0			0		3,200	3,200	46
Culture and Recreation	21	225,141	74,186	0			1,000		300,327	348,098	325,089
Community and Economic Development	22	22,363	0	0			0		22,363	39,563	39,057
General Government	23	138,713	26,481	0			0		165,194	153,986	151,267
Debt Service	24	0	0	0	254,316		0		254,316	245,211	235,377
Capital Projects	25	0	0	0		82,975	0		82,975	434,476	0
Total Government Activities Expenditures	26	878,274	275,512	0	254,316	82,975	1,000		1,492,077	1,885,062	2,610,511
Business Type Proprietary: Enterprise & ISF	27							740,271	740,271	672,314	519,318
Total Gov & Bus Type Expenditures	28	878,274	275,512	0	254,316	82,975	1,000	740,271	2,232,348	2,557,376	3,129,829
Total Transfers Out	29	19,000	88,864	50,226	0	0	0	37,423	195,513	180,902	224,740
Total ALL Expenditures/Fund Transfers Out	30	897,274	364,376	50,226	254,316	82,975	1,000	777,694	2,427,861	2,738,278	3,354,569
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31										
	32	-10,041	3,264	24,824	70	-30,743	-960	-112,154	-125,740	-203,493	-1,059,559
Beginning Fund Balance July 1	33	667,102	327,649	19,567	11,948	153,605	24,387	406,108	1,610,366	1,813,859	2,873,418
Ending Fund Balance June 30	34	657,061	330,913	44,391	12,018	122,862	23,427	293,954	1,484,626	1,610,366	1,813,859

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

City Name: Dallas Center

Fiscal Year  
2014

	<b>Project Name (A)</b>	<b>Amount of Issue (B)</b>	<b>Date Certified to County Auditor (C)</b>	<b>Principal Due FY 2014 (D)</b>	<b>Interest Due FY 2014 +(E)</b>	<b>Bond Reg/Other Fees Due FY 2014 +(F)</b>	<b>Total Obligation Due FY 2014 =(G)</b>	<b>Paid from Funds OTHER THAN Current Year Property Taxes -(H)</b>	<b>Amount Paid by Current Year Debt Service Levy #NAME?</b>
-1	2001 East Dual Purpose SRF Bonds	250,000	February-01	14,000	3,360	63	17,423	17,423	0
-2	1999 Water Revenue Capital Loan Notes	350,000	February-99	25,000	1,313		26,313	26,313	0
-3	2001 Sewer Revenue East Dual Purpose Capital Loan Notes SRF	607,000	February-01	35,000	8,400	140	43,540	43,540	0
-4	2003 Sewer Revenue West Area Sanitary Sewer Notes	260,000	October-03	20,000	4,850		24,850	24,850	0
-5	2005 RUT GO Capital Loan Notes 12th Street	500,000	August-05	65,000	5,395		70,395	35,000	35,395
-6	2007 Fairview Drive TIF Notes	295,000	June-07	55,000	2,200	500	57,700	57,700	0
-7	2008 Water Revenue Capital Loan Notes-Water Storage	900,000		38,000	22,800	1,900	62,700	62,700	0
-8	2011 Street Improvements and 13th Street	1,455,000	March-11	65,000	43,298	500	108,798	11,567	97,231
-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
	<b>TOTALS</b>			317,000	91,616	3,103	411,719	279,093	132,626

**LONG TERM DEBT SCHEDULE**  
**GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS**  
**PAGE 2**

Fiscal Year  
2014

City Name: Dallas Center

USE THIS PAGE ONLY AFTER FILLING LINES 1 THRU 30 ABOVE.

Project Name (A)	Amount of Issue (B)	Date Certified to County Auditor (C)	Principal Due FY 2014 (D)	Interest Due FY 2014 +(E)	Bond Reg/Other Fees Due FY 2014 +(F)	Total Obligation Due FY 2014 =(G)	Paid from Funds OTHER THAN Current Year Property Taxes -(H)	Amount Paid by Current Year Debt Service Levy #NAME?
-31						0		0
-32						0		0
-33						0		0
-34						0		0
-35						0		0
-36						0		0
-37						0		0
-38						0		0
-39						0		0
-40						0		0
-41						0		0
-42						0		0
-43						0		0
-44						0		0
-45						0		0
-46						0		0
-47						0		0
-48						0		0
-49						0		0
-50						0		0
-51						0		0
-52						0		0
-53						0		0
-54						0		0
-55						0		0
-56						0		0
-57						0		0
-58						0		0
-59						0		0
-60						0		0
			317,000	91,616	3,103	411,719	279,093	132,626



FILED  
DALLAS CO., IOWA

APR 14 2014

RECEIVED

APR 16 2014

25-230

GENE KRUMM  
AUDITOR

IOWA DEPT. OF  
MANAGEMENT

CITY BUDGET AMENDMENT AND CERTIFICATION RESOLUTION

To the Auditor of DALLAS County, Iowa:

The City Council of Dallas Center in said County/Counties met on April 8, 2014, at the place and hour set in the notice, a copy of which accompanies this certificate and is certified as to publication. Upon taking up the proposed amendment, it was considered and taxpayers were heard for and against the amendment.

The Council, after hearing all taxpayers wishing to be heard and considering the statements made by them, gave final consideration to the proposed amendment(s) to the budget and modifications proposed at the hearing, if any, thereupon, the following resolution was introduced.

RESOLUTION No. 2014-8

A RESOLUTION AMENDING THE CURRENT BUDGET FOR THE FISCAL YEAR ENDING JUNE 30 2014  
(AS AMENDED LAST ON Dallas Center.)

Be it Resolved by the Council of the City of Dallas Center

Section 1. Following notice published March 27, 2014

and the public hearing held, April 8, 2014 the current budget (as previously amended) is amended as set out herein and in the detail by fund type and activity that supports this resolution which was considered at that hearing:

		Total Budget as certified or last amended	Current Amendment	Total Budget after Current Amendment
<b>Revenues &amp; Other Financing Sources</b>				
Taxes Levied on Property	1	815,182	0	815,182
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	3	815,182	0	815,182
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	75,000	0	75,000
Other City Taxes	6	10,720	0	10,720
Licenses & Permits	7	11,975	0	11,975
Use of Money and Property	8	3,449	0	3,449
Intergovernmental	9	201,561	0	201,561
Charges for Services	10	930,221	0	930,221
Special Assessments	11	300	0	300
Miscellaneous	12	58,200	0	58,200
Other Financing Sources	13	195,513	0	195,513
<b>Total Revenues and Other Sources</b>	<b>14</b>	<b>2,302,121</b>	<b>0</b>	<b>2,302,121</b>
<b>Expenditures &amp; Other Financing Uses</b>				
Public Safety	15	247,869	31,658	279,527
Public Works	16	415,833	22,900	438,733
Health and Social Services	17	3,200	500	3,700
Culture and Recreation	18	300,327	147,000	447,327
Community and Economic Development	19	22,363	156,654	179,017
General Government	20	165,194	9,500	174,694
Debt Service	21	254,316	2,000	256,316
Capital Projects	22	82,975	0	82,975
Total Government Activities Expenditures	23	1,492,077	370,212	1,862,289
Business Type / Enterprises	24	740,271	29,100	769,371
Total Gov Activities & Business Expenditures	25	2,232,348	399,312	2,631,660
Transfers Out	26	195,513	45,185	240,698
<b>Total Expenditures/Transfers Out</b>	<b>27</b>	<b>2,427,861</b>	<b>444,497</b>	<b>2,872,358</b>
<b>Excess Revenues &amp; Other Sources Over (Under) Expenditures/Transfers Out Fiscal Year</b>	<b>28</b>	<b>-125,740</b>	<b>-444,497</b>	<b>-570,237</b>
	<b>29</b>			
Beginning Fund Balance July 1	30	1,610,366	0	1,610,366
Ending Fund Balance June 30	31	1,484,626	-444,497	1,040,129

Passed this

8th  
(Day)

day of

April 2014  
(Month/Year)

Cindy Krenzler  
Signature  
City Clerk/Finance Officer

Walter D. DeWitt  
Signature  
Mayor