

# 25-231

## Adoption of Budget and Certification of City Taxes

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

The City of: Dawson County Name: DALLAS Date Budget Adopted: 03/05/13  
(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.

515-210-3755  
Telephone Number

\_\_\_\_\_  
Signature

County Auditor Date Stamp:

**January 1, 2012 Property Valuations**

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular 2a	3,332,832	3,248,379	131
<b>Debt Service Value 3a</b>			
Ag Land 4a	232,624		

### TAXES LEVIED

Code Sec.	Dollar Limit	Purpose	(A) Request with		(B) Property Taxes		(C) Rate	
			Utility Replacement		Levied			
384.1	8.10000	Regular General levy	26,996		26,312		8.10000	43
-384		Non-Voted Other Permissible Levies						
12(8)	0.67500	Contract for use of Bridge			0		0.00000	44
12(10)	0.95000	Opr & Maint publicly owned Transit			0		0.00000	45
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center			0		0.00000	46
12(12)	0.13500	Opr & Maint of City owned Civic Center			0		0.00000	47
12(13)	0.06750	Planning a Sanitary Disposal Project			0		0.00000	48
12(14)	0.27000	Aviation Authority (under sec.330A.15)			0		0.00000	49
12(16)	0.06750	Levee Impr. fund in special charter city			0		0.00000	51
12(18)	Amt Nec	Liability, property & self insurance costs	4,827		4,705		1.44832	52
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.			0		0.00000	465
-384		Voted Other Permissible Levies						
12(1)	0.13500	Instrumental/Vocal Music Groups			0		0.00000	53
12(2)	0.81000	Memorial Building			0		0.00000	54
12(3)	0.13500	Symphony Orchestra			0		0.00000	55
12(4)	0.27000	Cultural & Scientific Facilities			0		0.00000	56
12(5)	As Voted	County Bridge			0		0.00000	57
12(6)	1.35000	Missi or Missouri River Bridge Const.			0		0.00000	58
12(9)	0.03375	Aid to a Transit Company			0		0.00000	59
12(17)	0.20500	Maintain Institution received by gift/devise			0		0.00000	60
12(19)	1.00000	City Emergency Medical District			0		0.00000	466
12(21)	0.27000	Support Public Library			0		0.00000	61
28E.22	1.50000	Unified Law Enforcement			0		0.00000	62
<b>Total General Fund Regular Levies (5 thru 24)</b>			<b>31,823</b>		<b>31,017</b>			
384.1	3.00375	Ag Land	699		699		3.00375	63
<b>Total General Fund Tax Levies (25 + 26)</b>			<b>32,522</b>		<b>31,716</b>		<b>Do Not Add</b>	
Special Revenue Levies								
384.8	0.27000	Emergency (if general fund at levy limit)	0		0		0.00000	64
384.6	Amt Nec	Police & Fire Retirement			0		0.00000	
	Amt Nec	FICA & IPERS (if general fund at levy limit)			0		0.00000	
Rules	Amt Nec	Other Employee Benefits			0		0.00000	
<b>Total Employee Benefit Levies (29,30,31)</b>			<b>0</b>		<b>0</b>		<b>0.00000</b>	65
<b>Sub Total Special Revenue Levies (28+32)</b>			<b>0</b>		<b>0</b>			
Valuation								
386	As Req	With Gas & Elec		Without Gas & Elec				
	SSMID 1 (A)	(B)			0		0.00000	66
	SSMID 2 (A)	(B)			0		0.00000	67
	SSMID 3 (A)	(B)			0		0.00000	68
	SSMID 4 (A)	(B)			0		0.00000	69
	SSMID 5 (A)	(B)			0		0.00000	565
	SSMID 6 (A)	(B)			0		0.00000	566
	SSMID 7 (A)	(B)			0		0.00000	###
<b>Total SSMID</b>			<b>0</b>		<b>0</b>		<b>Do Not Add</b>	
<b>Total Special Revenue Levies</b>			<b>0</b>		<b>0</b>			
384.4	Amt Nec	Debt Service Levy 76.10(6)	0	40	0		0.00000	70
384.7	0.67500	Capital Projects (Capital Improv. Reserve)		41	0		0.00000	71
<b>Total Property Taxes (27+39+40+41)</b>			<b>32,522</b>	42	<b>31,716</b>	72	<b>9.54832</b>	

### 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 **Dawson**

		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	-5,849	780,088					774,239	17,541	791,780
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	77,179	70,853					148,032	14,039	162,071
Actual Expenditures Except End Bal (pg 12, line 259) *	3	98,334	49,511					147,845	15,041	162,886
Ending Fund Balance June 30 (pg 12, line 270) *	4	-27,004	801,430	0	0	0	0	774,426	16,539	790,965
<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 2013</b>										
Beginning Fund Balance	5	-27,004	801,430	0	0	0	0	774,426	16,539	790,965
Re-Est Revenues	6	48,500	57,100	0	0	0	0	105,600	14,487	120,087
Re-Est Expenditures	7	31,139	69,468	0	0	0	0	100,607	13,300	113,907
Ending Fund Balance	8	-9,643	789,062	0	0	0	0	779,419	17,726	797,145
<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 2014</b>										
Beginning Fund Balance	9	-9,643	789,062	0	0	0	0	779,419	17,726	797,145
Revenues	10	45,622	64,300	0	0	0	0	109,922	14,500	124,422
Expenditures	11	34,027	91,423	0	0	0	0	125,450	13,000	138,450
Ending Fund Balance	12	1,952	761,939	0	0	0	0	763,891	19,226	783,117

\* 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.



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		4,000						4,000	4,000	0
Jail	2								0	0	0
Emergency Management	3		2,500						2,500	1,800	1,745
Flood Control	4								0	0	0
Fire Department	5	8,500							8,500	9,247	7,781
Ambulance	6								0	0	0
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	0	0
Animal Control	9								0	0	0
Other Public Safety	10		2,500						2,500	0	0
TOTAL (lines 1 - 10)	11	8,500	9,000	0			0		17,500	15,047	9,526
<b>PUBLIC WORKS</b>											
Roads, Bridges, & Sidewalks	12		10,000						10,000	28,455	22,989
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		5,500						5,500	5,200	5,216
Traffic Control and Safety	15								0	0	0
Snow Removal	16		2,800						2,800	1,990	1,918
Highway Engineering	17								0	0	0
Street Cleaning	18								0	0	0
Airport (if not Enterprise)	19								0	0	0
Garbage (if not Enterprise)	20		1,200						1,200	1,100	900
Other Public Works	21		1,000						1,000	500	614
TOTAL (lines 12 - 21)	22	0	20,500	0			0		20,500	37,245	31,637
<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		2,000						2,000	1,900	1,980
Community Mental Health	28								0	0	0
Other Health and Social Services	29		2,500						2,500	1,000	285
TOTAL (lines 23 - 29)	30	0	4,500	0			0		4,500	2,900	2,265
<b>CULTURE &amp; RECREATION</b>											
Library Services	31		223						223	223	0
Museum, Band and Theater	32								0	0	0
Parks	33		500						500	65	0
Recreation	34		500						500	300	373
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36		6,500						6,500	0	283
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	0	7,723	0			0		7,723	588	656

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2014

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 2014 (J)	RE-ESTIMATED 2013 (K)	ACTUAL 2012 (L)
<b>COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>												
Community Beautification	39			500						500	800	629
Economic Development	40			10,000						10,000	0	0
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		0	10,500	0			0		10,500	800	629
<b>GENERAL GOVERNMENT</b>												
Mayor, Council, & City Manager	46		2,200							2,200	2,000	1,841
Clerk, Treasurer, & Finance Adm.	47		3,000							3,000	3,000	3,000
Elections	48			1,200						1,200	1,200	1,197
Legal Services & City Attorney	49		1,500							1,500	1,000	1,437
City Hall & General Buildings	50		14,000	26,000						40,000	24,000	57,330
Tort Liability	51		4,827							4,827	4,827	4,827
Other General Government	52									0	0	0
TOTAL (lines 46 - 52)	53		25,527	27,200	0			0		52,727	36,027	69,632
<b>DEBT SERVICE</b>	54									0	0	0
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	0
<b>TOTAL Government Activities Expenditures</b> <i>(lines 11+22+30+38+45+53+54+57)</i>	58		34,027	79,423	0	0	0	0		113,450	92,607	114,345
<b>BUSINESS TYPE ACTIVITIES</b> <b>Proprietary: Enterprise &amp; Budgeted ISF</b>												
Water Utility	59								13,000	13,000	13,300	15,041
Sewer Utility	60									0	0	0
Electric Utility	61									0	0	0
Gas Utility	62									0	0	0
Airport	63									0	0	0
Landfill/Garbage	64									0	0	0
Transit	65									0	0	0
Cable TV, Internet & Telephone	66									0	0	0
Housing Authority	67									0	0	0
Storm Water Utility	68									0	0	0
Other Business Type (city hosp., ISF, parking, etc.)	69									0	0	0
Enterprise DEBT SERVICE	70									0	0	0
Enterprise CAPITAL PROJECTS	71									0	0	0
Enterprise TIF CAPITAL PROJECTS	72									0	0	0
<b>TOTAL Business Type Expenditures (lines 59 - 73)</b>	73								13,000	13,000	13,300	15,041
<b>TOTAL ALL EXPENDITURES (lines 58+74)</b>	74		34,027	79,423	0	0	0	0	13,000	126,450	105,907	129,386
Regular Transfers Out	75		0	12,000						12,000	8,000	33,500
Internal TIF Loan / Repayment Transfers Out	76									0	0	0
<b>Total ALL Transfers Out</b>	77		0	12,000	0	0	0	0	0	12,000	8,000	33,500
<b>Total Expenditures &amp; Fund Transfers Out (lines 75+78)</b>	78		34,027	91,423	0	0	0	0	13,000	138,450	113,907	162,886
<b>Ending Fund Balance June 30</b>	79		1,952	761,939	0	0	0	0	19,226	783,117	797,145	790,965

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	31,716	0		0	0			31,716	31,500	25,937
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	31,716	0		0	0			31,716	31,500	25,937
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	806	0		0	0			806	800	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		14,000						14,000	14,500	14,661
Subtotal - Other City Taxes (lines 6 thru 12)	13	806	14,000		0	0			14,806	15,300	14,661
Licenses & Permits	14								0	0	0
Use of Money & Property	15	1,100	34,000						35,100	33,200	40,207
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		9,800						9,800	9,600	16,072
Other State Grants & Reimbursements	18								0	0	0
Local Grants & Reimbursements	19		6,500						6,500	0	0
Subtotal - Intergovernmental (lines 16 thru 19)	20	0	16,300	0	0	0		0	16,300	9,600	16,072
Charges for Fees & Service:											
Water Utility	21							14,500	14,500	14,487	12,866
Sewer Utility	22								0	0	0
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								0	0	0
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								0	0	0
Subtotal - Charges for Service (lines 21 thru 33)	34	0	0		0	0		14,500	14,500	14,487	12,866
Special Assessments	35								0	0	0
Miscellaneous	36								0	8,000	18,828
Other Financing Sources:											
Regular Operating Transfers In	37	12,000							12,000	8,000	33,500
Internal TIF Loan Transfers In	38								0	0	0
Subtotal ALL Operating Transfers In	39	12,000	0	0	0	0		0	12,000	8,000	33,500
Proceeds of Debt (Excluding TIF Internal Borrowing)	40								0	0	0
Proceeds of Capital Asset Sales	41								0	0	0
Subtotal-Other Financing Sources (lines 38 thru 40)	42	12,000	0	0	0	0		0	12,000	8,000	33,500
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 42)	43	45,622	64,300	0	0	0		14,500	124,422	120,087	162,071
Beginning Fund Balance July 1	44	-9,643	789,062	0	0	0		17,726	797,145	790,965	791,780
<b>TOTAL REVENUES &amp; BEGIN BALANCE (lines 42+43)</b>	<b>45</b>	<b>35,979</b>	<b>853,362</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>32,226</b>	<b>921,567</b>	<b>911,052</b>	<b>953,851</b>

CITY OF

Dawson

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	31,716	0		0	0			31,716	31,500	25,937
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	31,716	0		0	0			31,716	31,500	25,937
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	806	14,000		0	0			14,806	15,300	14,661
Licenses & Permits	7	0	0					0	0	0	0
Use of Money and Property	8	1,100	34,000	0	0	0	0	0	35,100	33,200	40,207
Intergovernmental	9	0	16,300	0	0	0		0	16,300	9,600	16,072
Charges for Fees & Service	10	0	0		0	0	0	14,500	14,500	14,487	12,866
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	0	0		0	0	0	0	0	8,000	18,828
Sub-Total Revenues	13	33,622	64,300	0	0	0	0	14,500	112,422	112,087	128,571
<b>Other Financing Sources:</b>											
Total Transfers In	14	12,000	0	0	0	0	0	0	12,000	8,000	33,500
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
Total Revenues and Other Sources	17	45,622	64,300	0	0	0	0	14,500	124,422	120,087	162,071
<b>Expenditures &amp; Other Financing Uses</b>											
Public Safety	18	8,500	9,000	0			0		17,500	15,047	9,526
Public Works	19	0	20,500	0			0		20,500	37,245	31,637
Health and Social Services	20	0	4,500	0			0		4,500	2,900	2,265
Culture and Recreation	21	0	7,723	0			0		7,723	588	656
Community and Economic Development	22	0	10,500	0			0		10,500	800	629
General Government	23	25,527	27,200	0			0		52,727	36,027	69,632
Debt Service	24	0	0	0	0		0		0	0	0
Capital Projects	25	0	0			0			0	0	0
Total Government Activities Expenditures	26	34,027	79,423	0	0	0	0		113,450	92,607	114,345
Business Type Proprietary: Enterprise & ISF	27							13,000	13,000	13,300	15,041
Total Gov & Bus Type Expenditures	28	34,027	79,423	0	0	0	0	13,000	126,450	105,907	129,386
Total Transfers Out	29	0	12,000	0	0	0	0	0	12,000	8,000	33,500
Total ALL Expenditures/Fund Transfers Out	30	34,027	91,423	0	0	0	0	13,000	138,450	113,907	162,886
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31										
	32	11,595	-27,123	0	0	0	0	1,500	-14,028	6,180	-815
Beginning Fund Balance July 1	33	-9,643	789,062	0	0	0	0	17,726	797,145	790,965	791,780
Ending Fund Balance June 30	34	1,952	761,939	0	0	0	0	19,226	783,117	797,145	790,965

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

City Name: Dawson

Fiscal Year  
2014

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?
-1						0		0
-2						0		0
-3						0		0
-4						0		0
-5						0		0
-6						0		0
-7						0		0
-8						0		0
-9						0		0
-10						0		0
-11						0		0
-12						0		0
-13						0		0
-14						0		0
-15						0		0
-16						0		0
-17						0		0
-18						0		0
-19						0		0
-20						0		0
-21						0		0
-22						0		0
-23						0		0
-24						0		0
-25						0		0
-26						0		0
-27						0		0
-28						0		0
-29						0		0
-30						0		0
TOTALS			0	0	0	0	0	0



