

46-427

Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2014 - ENDING JUNE 30, 2015

The City of: Dakota City County Name: HUMBOLDT Date Budget Adopted: 3/12/2014
(Date) xxxxxx

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.

515-332-3083
Telephone Number

Signature

County Auditor Date Stamp:

January 1, 2013 Property Valuations

		With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	2a	17,913,877	17,433,534	843
DEBT SERVICE	3a			
Ag Land	4a	91,540		

TAXES LEVIED

Code Sec.	Dollar Limit	Purpose	(A) Request with		(B) Property Taxes		(C) Rate	
			Utility Replacement		Levied		Rate	
384.1	8.10000	Regular General Levy	5	145,102	43	141,212	43	8.10000
Non-Voted Other Permissible Levies								
12(8)	0.67500	Contract for use of Bridge	6		44	0	44	0
12(10)	0.95000	Opr & Maint publicly owned Transit	7		45	0	45	0
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center	8		46	0	46	0
12(12)	0.13500	Opr & Maint of City owned Civic Center	9		47	0	47	0
12(13)	0.06750	Planning a Sanitary Disposal Project	10		48	0	48	0
12(14)	0.27000	Aviation Authority (under sec.330A.15)	11		49	0	49	0
12(16)	0.06750	Levee Impr. fund in special charter city	13		51	0	51	0
12(18)	Amt Nec	Liability, property & self insurance costs	14	17,000	52	16,544	52	0.94898
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462		465	0	465	0
Voted Other Permissible Levies								
12(1)	0.13500	Instrumental/Vocal Music Groups	15		53	0	53	0
12(2)	0.81000	Memorial Building	16		54	0	54	0
12(3)	0.13500	Symphony Orchestra	17		55	0	55	0
12(4)	0.27000	Cultural & Scientific Facilities	18		56	0	56	0
12(5)	As Voted	County Bridge	19		57	0	57	0
12(6)	1.35000	Missi or Missouri River Bridge Const.	20		58	0	58	0
12(9)	0.03375	Aid to a Transit Company	21		59	0	59	0
12(17)	0.20500	Maintain Institution received by gift/devise	22		60	0	60	0
12(19)	1.00000	City Emergency Medical District	463		466	0	466	0
12(21)	0.27000	Support Public Library	23		61	0	61	0
28E.22	1.50000	Unified Law Enforcement	24		62	0	62	0
Total General Fund Regular Levies (5 thru 24)			25	162,102		157,756		
384.1	3.00375	Ag Land	26	275	63	275	63	3.00375
Total General Fund Tax Levies (25 + 26)			27	162,377		158,031		Do Not Add
Special Revenue Levies								
384.8	0.27000	Emergency (if general fund at levy limit)	28	4,837	64	4,707	64	0.27000
384.6	Amt Nec	Police & Fire Retirement	29		65	0	65	0
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30	16,533		16,090		0.92293
Rules	Amt Nec	Other Employee Benefits	31	5,500		5,352		0.30699
Total Employee Benefit Levies (29,30,31)			32	22,033		21,442		1.22993
Sub Total Special Revenue Levies (28+32)			33	26,870		26,149		
Valuation								
386	As Req	<u>With Gas & Elec</u>	<u>Without Gas & Elec</u>					
	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
Total SSMID			38	0		0		Do Not Add
Total Special Revenue Levies			39	26,870		26,149		
384.4	Amt Nec	Debt Service Levy 76.10(6)	40	0	40	0	70	0
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41		41	0	71	0
Total Property Taxes (27+39+40+41)			42	189,247	42	184,180	72	10.54891

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.

Fund Balance Worksheet for City of **Dakota City**

		General (A)	Special Rev (B)	TIF Special Rev (C)	Debt Serv (D)	Capt Proj (E)	Permanent (G)	Total Government (H)	Proprietary (I)	Grand Total (J)
(1)										
*Annual Report FY 2013										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	333,947	427,080			-14,670		746,357	154,461	900,818
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	332,773	179,947			129,580		642,300	396,234	1,038,534
Actual Expenditures Except End Bal (pg 12, line 259) *	3	343,129	101,819			129,601		574,549	342,673	917,222
Ending Fund Balance June 30 (pg 12, line 261) *	4	323,591	505,208	0	0	-14,691	0	814,108	208,022	1,022,130
(2)										
** Re-Estimated FY 2014										
Beginning Fund Balance	5	323,591	505,208	0	0	-14,691	0	814,108	208,022	1,022,130
Re-Est Revenues	6	186,363	175,329	0	0	0	0	361,692	378,187	739,879
Re-Est Expenditures	7	242,431	115,037	0	0	0	0	357,468	360,258	717,726
Ending Fund Balance	8	267,523	565,500	0	0	-14,691	0	818,332	225,951	1,044,283
(3)										
** Budget FY 2015										
Beginning Fund Balance	9	267,523	565,500	0	0	-14,691	0	818,332	225,951	1,044,283
Revenues	10	191,888	178,186	0	0	0	0	370,074	419,051	789,125
Expenditures	11	256,458	120,729	0	0	0	0	377,187	403,541	780,728
Ending Fund Balance	12	202,953	622,957	0	0	-14,691	0	811,219	241,461	1,052,680

* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2013

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

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2015

Fiscal Years

GOVERNMENT ACTIVITIES		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2015	RE-ESTIMATED 2014	ACTUAL 2013
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
PUBLIC SAFETY											
Police Department/Crime Prevention	1	1,100							1,100	1,100	0
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	16,000							16,000	15,500	14,420
Ambulance	6								0	0	0
Building Inspections	7	500							500	400	174
Miscellaneous Protective Services	8								0	0	0
Animal Control	9	700							700	700	1,175
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	18,300	0	0			0		18,300	17,700	15,769
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	57,940	110,071						168,011	160,220	139,440
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	12,000							12,000	12,000	10,347
Traffic Control and Safety	15	1,000							1,000	1,000	0
Snow Removal	16								0	0	0
Highway Engineering	17								0	0	0
Street Cleaning	18								0	0	0
Airport <i>(if not Enterprise)</i>	19								0	0	0
Garbage <i>(if not Enterprise)</i>	20	11,000							11,000	11,000	10,780
Other Public Works	21	0							0	1,500	0
TOTAL (lines 12 - 21)	22	81,940	110,071	0			0		192,011	185,720	160,567
HEALTH & SOCIAL SERVICES											
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	19,750							19,750	13,800	2,360
Community Mental Health	28								0	0	0
Other Health and Social Services	29								0	0	0
TOTAL (lines 23 - 29)	30	19,750	0	0			0		19,750	13,800	2,360
CULTURE & RECREATION											
Library Services	31	8,400							8,400	8,400	8,200
Museum, Band and Theater	32								0	0	0
Parks	33	25,838	2,808						28,646	29,913	20,329
Recreation	34								0	0	0
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36								0	0	0
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	34,238	2,808	0			0		37,046	38,313	28,529

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2015

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 2015 (J)	RE-ESTIMATED 2014 (K)	ACTUAL 2013 (L)
COMMUNITY & ECONOMIC DEVELOPMENT												
Community Beautification	39									0	0	0
Economic Development	40									0	0	0
Housing and Urban Renewal	41		0							0	0	155,126
Planning & Zoning	42		7,000							7,000	7,000	205
Other Com & Econ Development	43									0	0	0
TOTAL (lines 39 - 44)	45		7,000	0	0			0		7,000	7,000	155,331
GENERAL GOVERNMENT												
Mayor, Council, & City Manager	46		7,890	569						8,459	8,459	7,547
Clerk, Treasurer, & Finance Adm.	47		58,790	7,281						66,071	57,726	51,204
Elections	48									0	0	0
Legal Services & City Attorney	49		1,400							1,400	1,100	1,331
City Hall & General Buildings	50		27,150							27,150	27,650	22,311
Tort Liability	51									0	0	0
Other General Government	52									0	0	0
TOTAL (lines 46 - 52)	53		95,230	7,850	0			0		103,080	94,935	82,393
DEBT SERVICE	54									0	0	0
Gov Capital Projects	55						0			0	0	129,601
TIF Capital Projects	56									0	0	0
TOTAL CAPITAL PROJECTS	57		0	0	0		0	0		0	0	129,601
TOTAL Government Activities Expenditures <i>(lines 11+22+30+38+45+53+54+57)</i>	58		256,458	120,729	0	0	0	0		377,187	357,468	574,550
BUSINESS TYPE ACTIVITIES												
Proprietary: Enterprise & Budgeted ISF												
Water Utility	59								131,010	131,010	127,506	123,013
Sewer Utility	60								259,470	259,470	216,131	205,746
Electric Utility	61								0	0	0	0
Gas Utility	62								0	0	0	0
Airport	63								0	0	0	0
Landfill/Garbage	64								13,061	13,061	16,621	13,913
Transit	65								0	0	0	0
Cable TV, Internet & Telephone	66								0	0	0	0
Housing Authority	67								0	0	0	0
Storm Water Utility	68								0	0	0	0
Other Business Type (city hosp., ISF, parking, etc.)	69								0	0	0	0
Enterprise DEBT SERVICE	70								0	0	0	0
Enterprise CAPITAL PROJECTS	71								0	0	0	0
Enterprise TIF CAPITAL PROJECTS	72								0	0	0	0
TOTAL Business Type Expenditures (lines 59 - 73)	73								403,541	403,541	360,258	342,672
TOTAL ALL EXPENDITURES (lines 58+74)	74		256,458	120,729	0	0	0	0	403,541	780,728	717,726	917,222
Regular Transfers Out	75			0						0	0	0
Internal TIF Loan / Repayment Transfers Out	76									0	0	0
Total ALL Transfers Out	77		0	0	0	0	0	0	0	0	0	0
Total Expenditures & Fund Transfers Out (lines 75+76)	78		256,458	120,729	0	0	0	0	403,541	780,728	717,726	917,222
Ending Fund Balance June 30	79		202,953	622,957	0	0	-14,691	0	241,461	1,052,680	1,044,283	1,022,130

* 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 2015

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2015 (J)	RE-ESTIMATED 2014 (K)	ACTUAL 2013 (L)
REVENUES & OTHER FINANCING SOURCES											
	1	158,031	26,149		0	0			184,180	184,657	175,639
	2								0	0	0
	3	158,031	26,149		0	0			184,180	184,657	175,639
	4								0	0	0
	5								0	0	0
Other City Taxes:											
	6	4,346	721		0	0			5,067	0	0
	7								0	0	0
	8								0	0	0
	9								0	0	0
	10								0	0	0
	11								0	0	0
	12		70,989						70,989	69,789	74,247
	13	4,346	71,710		0	0			76,056	69,789	74,247
	14	1,300							1,300	1,050	1,679
	15	2,000							2,000	3,000	2,681
Intergovernmental:											
	16	0				0			0	0	209,667
	17		80,085						80,085	78,821	82,771
	18	1,836	242	0	0	0		0	2,078	0	56,717
	19	0							0	0	0
	20	1,836	80,327	0	0	0		0	82,163	78,821	349,155
Charges for Fees & Service:											
	21							136,607	136,607	135,312	155,510
	22							264,204	264,204	224,635	221,998
	23								0	0	0
	24								0	0	0
	25								0	0	0
	26								0	0	0
	27	22,750						18,240	40,990	40,990	41,660
	28								0	0	0
	29								0	0	0
	30								0	0	0
	31								0	0	0
	32								0	0	0
	33	0							0	0	8,651
	34	22,750	0		0	0		419,051	441,801	400,937	427,819
	35	125							125	125	133
	36	1,500							1,500	1,500	7,181
Other Financing Sources:											
	37	0							0	0	0
	38								0	0	0
	39	0	0	0	0	0	0	0	0	0	0
	40								0	0	0
	41								0	0	0
	42	0	0	0	0	0	0	0	0	0	0
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)											
	43	191,888	178,186	0	0	0	0	419,051	789,125	739,879	1,038,534
	44	267,523	565,500	0	0	-14,691	0	225,951	1,044,283	1,022,130	900,818
	45	459,411	743,686	0	0	-14,691	0	645,002	1,833,408	1,762,009	1,939,352

CITY OF
Dakota City
ADOPTED BUDGET SUMMARY
YEAR ENDED JUNE 30, 2015

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2015 (J)	RE-ESTIMATED 2014 (K)	ACTUAL 2013 (L)
Revenues & Other Financing Sources											
Taxes Levied on Property	1	158,031	26,149		0	0			184,180	184,657	175,639
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	158,031	26,149		0	0			184,180	184,657	175,639
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	4,346	71,710		0	0			76,056	69,789	74,247
Licenses & Permits	7	1,300	0					0	1,300	1,050	1,679
Use of Money and Property	8	2,000	0	0	0	0	0	0	2,000	3,000	2,681
Intergovernmental	9	1,836	80,327	0	0	0		0	82,163	78,821	349,155
Charges for Fees & Service	10	22,750	0		0	0	0	419,051	441,801	400,937	427,819
Special Assessments	11	125			0	0		0	125	125	133
Miscellaneous	12	1,500	0		0	0		0	1,500	1,500	7,181
Sub-Total Revenues	13	191,888	178,186	0	0	0		419,051	789,125	739,879	1,038,534
Other Financing Sources:											
Total Transfers In	14	0	0	0	0	0	0	0	0	0	0
Proceeds of Debt	15	0	0	0	0	0		0	0	0	0
Proceeds of Capital Asset Sales	16	0	0		0	0		0	0	0	0
Total Revenues and Other Sources	17	191,888	178,186	0	0	0		419,051	789,125	739,879	1,038,534
Expenditures & Other Financing Uses											
Public Safety	18	18,300	0	0			0		18,300	17,700	15,769
Public Works	19	81,940	110,071	0			0		192,011	185,720	160,567
Health and Social Services	20	19,750	0	0			0		19,750	13,800	2,360
Culture and Recreation	21	34,238	2,808	0			0		37,046	38,313	28,529
Community and Economic Development	22	7,000	0	0			0		7,000	7,000	155,331
General Government	23	95,230	7,850	0			0		103,080	94,935	82,393
Debt Service	24	0	0	0	0		0		0	0	0
Capital Projects	25	0	0			0			0	0	129,601
Total Government Activities Expenditures	26	256,458	120,729	0	0	0			377,187	357,468	574,550
Business Type Proprietary: Enterprise & ISF	27							403,541	403,541	360,258	342,672
Total Gov & Bus Type Expenditures	28	256,458	120,729	0	0	0		403,541	780,728	717,726	917,222
Total Transfers Out	29	0	0	0	0	0		0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	256,458	120,729	0	0	0		403,541	780,728	717,726	917,222
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	 -64,570	 57,457	 0	 0	 0		 15,510	 8,397	 22,153	 121,312
Beginning Fund Balance July 1	33	267,523	565,500	0	0	-14,691	0	225,951	1,044,283	1,022,130	900,818
Ending Fund Balance June 30	34	202,953	622,957	0	0	-14,691	0	241,461	1,052,680	1,044,283	1,022,130

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

City Name: Dakota City

Fiscal Year
2015

	Project Name (A)	Amount of Issue (B)	Date Certified to County Auditor (C)	Principal Due FY 2015 (D)	Interest Due FY 2015 +(E)	Bond Reg/Other Fees Due FY 2015 +(F)	Total Obligation Due FY 2015 =(G)	Paid from Funds OTHER THAN Current Year Property Taxes -(H)	Amount Paid by Current Year Debt Service Levy =(I)
(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

NOTICE OF PUBLIC HEARING BUDGET ESTIMATE

FISCAL YEAR BEGINNING JULY 1, 2014 - ENDING JUNE 30, 2015

City of **Dakota City** , Iowa

The City Council will conduct a public hearing on the proposed Budget at City Hall
 on 3/12/2014 at 7:15 pm
(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 \$ 10.54891
 The estimated tax levy rate per \$1000 valuation on Agricultural land is \$ 3.00375

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

515-332-3083
 phone number

 Angelique Berry
 City Clerk/Finance Officer's NAME

		Budget FY 2015	Re-estimated FY 2014	Actual FY 2013
		(a)	(b)	(c)
Revenues & Other Financing Sources				
Taxes Levied on Property	1	184,180	184,657	175,639
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	3	184,180	184,657	175,639
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	0	0	0
Other City Taxes	6	76,056	69,789	74,247
Licenses & Permits	7	1,300	1,050	1,679
Use of Money and Property	8	2,000	3,000	2,681
Intergovernmental	9	82,163	78,821	349,155
Charges for Fees & Service	10	441,801	400,937	427,819
Special Assessments	11	125	125	133
Miscellaneous	12	1,500	1,500	7,181
Other Financing Sources	13	0	0	0
Total Revenues and Other Sources	14	789,125	739,879	1,038,534
Expenditures & Other Financing Uses				
Public Safety	15	18,300	17,700	15,769
Public Works	16	192,011	185,720	160,567
Health and Social Services	17	19,750	13,800	2,360
Culture and Recreation	18	37,046	38,313	28,529
Community and Economic Development	19	7,000	7,000	155,331
General Government	20	103,080	94,935	82,393
Debt Service	21	0	0	0
Capital Projects	22	0	0	129,601
Total Government Activities Expenditures	23	377,187	357,468	574,550
Business Type / Enterprises	24	403,541	360,258	342,672
Total ALL Expenditures	25	780,728	717,726	917,222
Transfers Out	26	0	0	0
Total ALL Expenditures/Transfers Out	27	780,728	717,726	917,222
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	28	8,397	22,153	121,312
Beginning Fund Balance July 1	29	1,044,283	1,022,130	900,818
Ending Fund Balance June 30	30	1,052,680	1,044,283	1,022,130