

25-231

Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2015 - ENDING JUNE 30, 2016

The City of: Dawson County Name: DALLAS Date Budget Adopted: 3/3/2015
(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, 2014 Property Valuations

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	2a <u>3,142,711</u>	2b <u>3,058,081</u>	131
DEBT SERVICE	3a <u>3,142,711</u>	3b <u>3,058,081</u>	
Ag Land	4a <u>214,477</u>		

TAXES LEVIED

Code Sec.	Dollar Limit	Purpose	(A) Request with Utility Replacement	(B) Property Taxes Levied	(C) Rate
384.1	8.10000	Regular General levy	5 25,456	24,770	43 8.10000
(384)		Non-Voted Other Permissible Levies			
12(8)	0.67500	Contract for use of Bridge	6	0	44 0
12(10)	0.95000	Opr & Maint publicly owned Transit	7	0	45 0
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center	8	0	46 0
12(12)	0.13500	Opr & Maint of City owned Civic Center	9	0	47 0
12(13)	0.06750	Planning a Sanitary Disposal Project	10	0	48 0
12(14)	0.27000	Aviation Authority (under sec.330A.15)	11	0	49 0
12(15)	0.06750	Levee Impr. fund in special charter city	13	0	51 0
12(17)	Amt Nec	Liability, property & self insurance costs	14 5,990	5,829	52 1.90600
12(21)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462	0	465 0
(384)		Voted Other Permissible Levies			
12(1)	0.13500	Instrumental/Vocal Music Groups	15	0	53 0
12(2)	0.81000	Memorial Building	16	0	54 0
12(3)	0.13500	Symphony Orchestra	17	0	55 0
12(4)	0.27000	Cultural & Scientific Facilities	18	0	56 0
12(5)	As Voted	County Bridge	19	0	57 0
12(6)	1.35000	Missi or Missouri River Bridge Const.	20	0	58 0
12(9)	0.03375	Aid to a Transit Company	21	0	59 0
12(16)	0.20500	Maintain Institution received by gift/devise	22	0	60 0
12(18)	1.00000	City Emergency Medical District	463	0	466 0
12(20)	0.27000	Support Public Library	23	0	61 0
28E.22	1.50000	Unified Law Enforcement	24	0	62 0
		Total General Fund Regular Levies (5 thru 24)	25 31,446	30,599	
384.1	3.00375	Ag Land	26 644	644	63 3.00375
		Total General Fund Tax Levies (25 + 26)	27 32,090	31,243	Do Not Add
		Special Revenue Levies			
384.8	0.27000	Emergency (if general fund at levy limit)	28	0	64 0
384.6	Amt Nec	Police & Fire Retirement	29	0	0
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30	0	0
Rules	Amt Nec	Other Employee Benefits	31	0	0
		Total Employee Benefit Levies (29,30,31)	32 0	0	65 0
		Sub Total Special Revenue Levies (28+32)	33 0	0	
		Valuation			
386	As Req	With Gas & Elec	Without Gas & Elec		
		SSMID 1 (A) _____ (B) _____	34 _____	0	66 _____ 0
		SSMID 2 (A) _____ (B) _____	35 _____	0	67 _____ 0
		SSMID 3 (A) _____ (B) _____	36 _____	0	68 _____ 0
		SSMID 4 (A) _____ (B) _____	37 _____	0	69 _____ 0
		SSMID 5 (A) _____ (B) _____	555 _____	0	565 _____ 0
		SSMID 6 (A) _____ (B) _____	556 _____	0	566 _____ 0
		SSMID 7 (A) _____ (B) _____	1177 _____	0	0
		Total SSMID	38 0	0	Do Not Add
		Total Special Revenue Levies	39 0	0	
384.4	Amt Nec	Debt Service Levy 76.10(6)	40 0	0	70 0
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41 _____	0	71 _____ 0
		Total Property Taxes (27+39+40+41)	42 32,090	31,243	72 10.00600

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)	
(1)											
*Annual Report FY 2014											
Beginning Fund Balance July 1 (pg 5, line 134) *	1	5,920	692,399	0	0	0	0	698,319	26,625	724,944	
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	76,325	10,157	0	0	0	0	86,482	11,557	98,039	
Actual Expenditures Except End Bal (pg 12, line 259) *	3	57,318	16,268	0	0	0	0	73,586	17,503	91,089	
Ending Fund Balance June 30 (pg 12, line 261) *	4	24,927	686,288	0	0	0	0	711,215	20,679	731,894	
(2)											
** Re-Estimated FY 2015											
Beginning Fund Balance	5	24,927	686,288	0	0	0	0	711,215	20,679	731,894	
Re-Est Revenues	6	46,585	25,930	0	0	0	0	72,515	12,000	84,515	
Re-Est Expenditures	7	32,428	65,423	0	0	0	0	97,851	13,000	110,851	
Ending Fund Balance	8	39,084	646,795	0	0	0	0	685,879	19,679	705,558	
(3)											
** Budget FY 2016											
Beginning Fund Balance	9	39,084	646,795	0	0	0	0	685,879	19,679	705,558	
Revenues	10	34,639	23,790	0	0	0	0	58,429	12,000	70,429	
Expenditures	11	35,090	41,123	0	0	0	0	76,213	20,000	96,213	
Ending Fund Balance	12	38,633	629,462	0	0	0	0	668,095	11,679	679,774	

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

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

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2016

Fiscal Years

GOVERNMENT ACTIVITIES		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2016	RE-ESTIMATED 2015	ACTUAL 2014
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
PUBLIC SAFETY											
Police Department/Crime Prevention	1		4,000						4,000	4,000	0
Jail	2								0	0	0
Emergency Management	3								0	2,500	0
Flood Control	4								0	0	0
Fire Department	5	8,500							8,500	8,500	21,440
Ambulance	6								0	0	46
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	2,500	0
TOTAL (lines 1 - 10)	11	8,500	6,500				0		15,000	17,500	21,486
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12		10,000						10,000	10,000	6,339
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		7,500						7,500	5,500	8,133
Traffic Control and Safety	15								0	0	25
Snow Removal	16		2,800						2,800	2,800	1,771
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		1,000						1,000	1,200	853
Other Public Works	21		1,000						1,000	1,000	0
TOTAL (lines 12 - 21)	22	0	22,300				0		22,300	20,500	17,121
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		2,000						2,000	2,000	0
Community Mental Health	28								0	0	0
Other Health and Social Services	29		2,500						2,500	2,500	223
TOTAL (lines 23 - 29)	30	0	4,500				0		4,500	4,500	223
CULTURE & RECREATION											
Library Services	31		223						223	223	0
Museum, Band and Theater	32								0	0	0
Parks	33		2,500						2,500	500	1,513
Recreation	34		500						500	500	52
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36		1,000						1,000	6,500	0
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	0	4,223				0		4,223	7,723	1,565

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2016

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 2016 (J)	RE-ESTIMATED 2015 (K)	ACTUAL 2014 (L)
COMMUNITY & ECONOMIC DEVELOPMENT												
Community Beautification	39			200						200	500	1,045
Economic Development	40			200						200	10,000	45
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	400	0			0		400	10,500	1,090
GENERAL GOVERNMENT												
Mayor, Council, & City Manager	46		2,500							2,500	2,200	1,239
Clerk, Treasurer, & Finance Adm.	47		3,600							3,600	3,000	4,460
Elections	48			3,200						3,200	1,200	1,183
Legal Services & City Attorney	49		2,500							2,500	1,500	1,613
City Hall & General Buildings	50		12,000							12,000	12,401	13,658
Tort Liability	51		5,990							5,990	4,827	0
Other General Government	52									0	0	9,948
TOTAL (lines 46 - 52)	53		26,590	3,200	0			0		29,790	25,128	32,101
DEBT SERVICE	54									0	0	0
Gov Capital Projects	55									0	0	0
TIF Capital Projects	56									0	0	0
TOTAL CAPITAL PROJECTS	57		0	0	0		0	0		0	0	0
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58		35,090	41,123	0	0	0	0		76,213	85,851	73,586
BUSINESS TYPE ACTIVITIES												
Proprietary: Enterprise & Budgeted ISF												
Water Utility	59								20,000	20,000	13,000	17,503
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
TOTAL Business Type Expenditures (lines 59 - 73)	73								20,000	20,000	13,000	17,503
TOTAL ALL EXPENDITURES (lines 58+74)	74		35,090	41,123	0	0	0	0	20,000	96,213	98,851	91,089
Regular Transfers Out	75									0	12,000	0
Internal TIF Loan / Repayment Transfers Out	76									0	0	0
Total ALL Transfers Out	77		0	0	0	0	0	0	0	0	12,000	0
Total Expenditures & Fund Transfers Out (lines 75+76)	78		35,090	41,123	0	0	0	0	20,000	96,213	110,851	91,089
Ending Fund Balance June 30	79		38,633	629,462	0	0	0	0	11,679	679,774	705,558	731,894

* 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 2016

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2016 (J)	RE-ESTIMATED 2015 (K)	ACTUAL 2014 (L)
REVENUES & OTHER FINANCING SOURCES											
Taxes Levied on Property	1	31,243	0		0	0			31,243	30,568	50,606
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	31,243	0		0	0			31,243	30,568	50,606
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	847	0		0	0			847	822	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		12,000						12,000	14,140	13,482
Subtotal - Other City Taxes (lines 6 thru 12)	13	847	12,000		0	0			12,847	14,962	13,482
Licenses & Permits	14								0	0	0
Use of Money & Property	15								0	0	12,237
Intergovernmental:											
Federal Grants & Reimbursements	16								0	11,790	0
Road Use Taxes	17		11,790						11,790	0	10,157
Other State Grants & Reimbursements	18	1,549	0	0	0	0		0	1,549	3,195	0
Local Grants & Reimbursements	19								0	0	0
Subtotal - Intergovernmental (lines 16 thru 19)	20	1,549	11,790	0	0	0		0	13,339	14,985	10,157
Charges for Fees & Service:											
Water Utility	21							12,000	12,000	12,000	11,557
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	0	12,000	12,000	12,000	11,557
Special Assessments	35								0	0	0
Miscellaneous	36	1,000							1,000	0	0
Other Financing Sources:											
Regular Operating Transfers In	37								0	12,000	0
Internal TIF Loan Transfers In	38								0	0	0
Subtotal ALL Operating Transfers In	39	0	0	0	0	0	0	0	0	12,000	0
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	0	0	0	0	0	0	0	0	12,000	0
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43	34,639	23,790	0	0	0	0	12,000	70,429	84,515	98,039
Beginning Fund Balance July 1	44	39,084	646,795	0	0	0	0	19,679	705,558	731,894	724,944
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	73,723	670,585	0	0	0	0	31,679	775,987	816,409	822,983

CITY OF

Dawson

ADOPTED BUDGET SUMMARY
YEAR ENDED JUNE 30, 2016

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2016 (J)	RE-ESTIMATED 2015 (K)	ACTUAL 2014 (L)
Revenues & Other Financing Sources											
Taxes Levied on Property	1	31,243	0		0	0			31,243	30,568	50,606
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	31,243	0		0	0			31,243	30,568	50,606
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	847	12,000		0	0			12,847	14,962	13,482
Licenses & Permits	7	0	0					0	0	0	0
Use of Money and Property	8	0	0	0	0	0	0	0	0	0	12,237
Intergovernmental	9	1,549	11,790	0	0	0		0	13,339	14,985	10,157
Charges for Fees & Service	10	0	0		0	0		12,000	12,000	12,000	11,557
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	1,000	0		0	0		0	1,000	0	0
Sub-Total Revenues	13	34,639	23,790	0	0	0	0	12,000	70,429	72,515	98,039
Other Financing Sources:											
Total Transfers In	14	0	0	0	0	0	0	0	0	12,000	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	0
Total Revenues and Other Sources	17	34,639	23,790	0	0	0	0	12,000	70,429	84,515	98,039
Expenditures & Other Financing Uses											
Public Safety	18	8,500	6,500	0					15,000	17,500	21,486
Public Works	19	0	22,300	0					22,300	20,500	17,121
Health and Social Services	20	0	4,500	0					4,500	4,500	223
Culture and Recreation	21	0	4,223	0					4,223	7,723	1,565
Community and Economic Development	22	0	400	0					400	10,500	1,090
General Government	23	26,590	3,200	0					29,790	25,128	32,101
Debt Service	24	0	0		0				0	0	0
Capital Projects	25	0	0	0		0			0	0	0
Total Government Activities Expenditures	26	35,090	41,123	0	0	0	0	0	76,213	85,851	73,586
Business Type Proprietary: Enterprise & ISF	27							20,000	20,000	13,000	17,503
Total Gov & Bus Type Expenditures	28	35,090	41,123	0	0	0	0	20,000	96,213	98,851	91,089
Total Transfers Out	29	0	0	0	0	0	0	0	0	12,000	0
Total ALL Expenditures/Fund Transfers Out	30	35,090	41,123	0	0	0	0	20,000	96,213	110,851	91,089
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-451	-17,333	0	0	0	0	-8,000	-25,784	-26,336	6,950
Beginning Fund Balance July 1	33	39,084	646,795	0	0	0	0	19,679	705,558	731,894	724,944
Ending Fund Balance June 30	34	38,633	629,462	0	0	0	0	11,679	679,774	705,558	731,894

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

City Name: Dawson

Fiscal Year
2016

Project Name (A)	Amount of Issue (B)	Date Certified to County Auditor (C)	Principal Due FY 2016 (D)	Interest Due FY 2016 +(E)	Bond Reg/Other Fees Due FY 2016 +(F)	Total Obligation Due FY 2016 =(G)	Paid from Funds OTHER THAN Current Year Property Taxes -(H)	Amount Paid by Current Year Debt Service Levy =(I)
(1) D/S BACKFILL REVENUE								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

AFFIDAVIT OF POSTING

City of Dawson, Iowa

FISCAL YEAR BEGINNING JULY 1, 2015 - ENDING JUNE 30, 2016

The Notice of Public Hearing for the proposed city budget for the City of Dawson was posted on February 20, 2015 at the following locations:

Bulletin Board at the Dawson Post Office

Location #1

Public viewing window at the Dawson City Hall

Location #2

West Central Coop bulletin board in Dawson

Location #3

Attested to on behalf of the City of Dawson by:

[Sherry James, City Clerk](#)

Print Name

Signature

Date