

25-233

Adoption of Budget and Certification of City Taxes

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

The City of: Dexter County Name: DALLAS Date Budget Adopted: 3/2/2015
(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.

515-79-4210

Telephone Number

Signature

County Auditor Date Stamp

January 1, 2014 Property Valuations

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	2a <u>11,280,966</u>	2b <u>10,833,293</u>	611
DEBT SERVICE	3a <u>18,107,639</u>	3b <u>17,659,966</u>	
Ag Land	4a <u>462,361</u>		

TAXES LIEVED

Code Sec.	Dollar Limit	Purpose	(A) Request with Utility Replacement	(B) Property Taxes Levied	(C) Rate
384.1	8.10000	Regular General levy	5 91,376	87,750	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 1,523	1,462	47 0.13500
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 25,500	24,488	52 2.26044
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 3,046	2,925	61 0.27000
28E.22	1.50000	Unified Law Enforcement	24	0	62 0
		Total General Fund Regular Levies (5 thru 24)	25 121,445	116,625	
384.1	3.00375	Ag Land	26 1,389	1,389	63 3.00375
		Total General Fund Tax Levies (25 + 26)	27 122,834	118,014	Do Not Add
		Special Revenue Levies			
384.8	0.27000	Emergency (if general fund at levy limit)	28 3,046	2,925	64 0.27000
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 3,046	2,925	
		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 3,046	2,925	
384.4	Amt Nec	Debt Service Levy 76.10(6)	40 15,138	14,764	70 0.83600
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41	0	71 0
		Total Property Taxes (27+39+40+41)	42 141,018	135,703	72 11.87144

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 **Dexter**

		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	119,387	180,010	-4,278	-205,578	-1,483	51,566	139,624	141,207	280,831
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	195,368	84,959	244,315	68,130	92,603	385	685,760	216,588	902,348
Actual Expenditures Except End Bal (pg 12, line 259) *	3	279,159	77,655	63,953	69,327	110,848	0	600,942	198,698	799,640
Ending Fund Balance June 30 (pg 12, line 261) *	4	35,596	187,314	176,084	-206,775	-19,728	51,951	224,442	159,097	383,539
(2)										
** Re-Estimated FY 2015										
Beginning Fund Balance	5	35,596	187,314	176,084	-206,775	-19,728	51,951	224,442	159,097	383,539
Re-Est Revenues	6	286,263	64,591	190,000	67,023	2,968	575	611,420	234,600	846,020
Re-Est Expenditures	7	254,205	67,059	145,570	66,987	0	0	533,821	275,823	809,644
Ending Fund Balance	8	67,654	184,846	220,514	-206,739	-16,760	52,526	302,041	117,874	419,915
(3)										
** Budget FY 2016										
Beginning Fund Balance	9	67,654	184,846	220,514	-206,739	-16,760	52,526	302,041	117,874	419,915
Revenues	10	279,541	90,550	173,201	83,687	18,528	300	645,807	308,877	954,684
Expenditures	11	242,427	61,446	173,201	66,987	0	0	544,061	293,872	837,933
Ending Fund Balance	12	104,768	213,950	220,514	-190,039	1,768	52,826	403,787	132,879	536,666

* 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.

CITY OF _____ Dexter _____

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

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

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2016

Fiscal Years

GOVERNMENT ACTIVITIES (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)
PUBLIC SAFETY											
Police Department/Crime Prevention	1	43,580							43,580	43,576	43,026
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	19,350	0						19,350	15,850	15,712
Ambulance	6	6,500	0						6,500	7,300	4,290
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	0	0
Animal Control	9	60							60	100	52
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	69,490	0				0		69,490	66,826	63,080
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	0	45,400	0					45,400	40,800	32,261
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	0	10,000						10,000	10,800	13,803
Traffic Control and Safety	15								0	0	0
Snow Removal	16		3,000						3,000	9,000	6,622
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	51,600							51,600	56,750	49,584
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	51,600	58,400				0		110,000	117,350	102,270
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								0	0	0
Community Mental Health	28								0	0	0
Other Health and Social Services	29								0	0	0
TOTAL (lines 23 - 29)	30	0	0				0		0	0	0
CULTURE & RECREATION											
Library Services	31	34,810	0						34,810	34,289	40,999
Museum, Band and Theater	32	0	0						0	3,000	2,903
Parks	33	3,100							3,100	3,000	2,237
Recreation	34								0	0	0
Cemetery	35	12,600							12,600	10,000	10,021
Community Center, Zoo, & Marina	36	7,000	0	0					7,000	1,484	94,579
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	57,510	0				0		57,510	51,773	150,739

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		0							0	1,500	560
Economic Development	40		5,000	0	0					5,000	12,500	19,260
Housing and Urban Renewal	41									0	0	0
Planning & Zoning	42									0	0	0
Other Com & Econ Development	43									0	1,000	0
TOTAL (lines 39 - 44)	45		5,000	0	0			0		5,000	15,000	19,820
GENERAL GOVERNMENT												
Mayor, Council, & City Manager	46		4,422	0						4,422	3,650	4,270
Clerk, Treasurer, & Finance Adm.	47		11,755	0						11,755	20,665	33,123
Elections	48		1,300							1,300	1,300	3,856
Legal Services & City Attorney	49		5,000							5,000	5,000	3,188
City Hall & General Buildings	50		10,450							10,450	13,750	18,274
Tort Liability	51		25,900							25,900	25,950	25,036
Other General Government	52		0							0	0	0
TOTAL (lines 46 - 52)	53		58,827	0	0			0		58,827	70,315	87,747
DEBT SERVICE	54					66,987				66,987	66,987	69,327
Gov Capital Projects	55						0			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		242,427	58,400	0	66,987	0	0		367,814	388,251	492,983
BUSINESS TYPE ACTIVITIES												
Proprietary: Enterprise & Budgeted ISF												
Water Utility	59								137,143	137,143	125,000	119,536
Sewer Utility	60								99,552	99,552	104,000	0
Electric Utility	61								0	0	46,823	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								0	0	0	0
Other Business Type (city hosp., ISF, parking, etc.)	69								0	0	0	0
Enterprise DEBT SERVICE	70								0	0	0	79,162
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								236,695	236,695	275,823	198,698
TOTAL ALL EXPENDITURES (lines 58+74)	74		242,427	58,400	0	66,987	0	0	236,695	604,509	664,074	691,681
Regular Transfers Out	75		0	3,046		0	0	0	57,177	60,223	0	44,006
Internal TIF Loan / Repayment Transfers Out	76				173,201					173,201	145,570	63,953
Total ALL Transfers Out	77		0	3,046	173,201	0	0	0	57,177	233,424	145,570	107,959
Total Expenditures & Fund Transfers Out (lines 75+76)	78		242,427	61,446	173,201	66,987	0	0	293,872	837,933	809,644	799,640
Ending Fund Balance June 30	79		104,768	213,950	220,514	-190,039	1,768	52,826	132,879	536,666	419,915	383,539

* 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)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2016	RE-ESTIMATED 2015	ACTUAL 2014
REVENUES & OTHER FINANCING SOURCES											
Taxes Levied on Property	1	118,014	2,925		14,764	0			135,703	124,174	125,069
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	118,014	2,925		14,764	0			135,703	124,174	125,069
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5			173,201					173,201	190,000	244,315
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	4,820	121		374	0			5,315	5,076	0
Utility franchise tax (Iowa Code Chapter 364.2)	7	700							700	700	704
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	5,520	121		374	0			6,015	5,776	704
Licenses & Permits	14	1,480							1,480	1,625	937
Use of Money & Property	15	100	0			0			100	3,100	3,147
Intergovernmental:											
Federal Grants & Reimbursements	16	0							0	0	0
Road Use Taxes	17		58,500						58,500	58,500	62,903
Other State Grants & Reimbursements	18	4,943	124	0	384	0		0	5,451	1,600	1,714
Local Grants & Reimbursements	19	21,910							21,910	18,800	71,058
Subtotal - Intergovernmental (lines 16 thru 19)	20	26,853	58,624	0	384	0		0	85,861	78,900	135,675
Charges for Fees & Service:											
Water Utility	21							137,500	137,500	126,000	123,445
Sewer Utility	22							110,600	110,600	105,000	89,531
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	62,700							62,700	59,200	62,006
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							3,600	3,600	3,600	3,612
Other Fees & Charges for Service	33	200					300		500	575	1,505
Subtotal - Charges for Service (lines 21 thru 33)	34	62,900	0		0	0	300	251,700	314,900	294,375	280,099
Special Assessments	35								0	0	0
Miscellaneous	36	4,000					0		4,000	2,500	4,443
Other Financing Sources:											
Regular Operating Transfers In	37	3,046			0	0	0	57,177	60,223	0	44,006
Internal TIF Loan Transfers In	38	57,628	28,880		68,165	18,528			173,201	145,570	63,953
Subtotal ALL Operating Transfers In	39	60,674	28,880	0	68,165	18,528	0	57,177	233,424	145,570	107,959
Proceeds of Debt (Excluding TIF Internal Borrowing)	40								0	0	0
Proceeds of Capital Asset Sales	41	0							0	0	0
Subtotal-Other Financing Sources (lines 38 thru 40)	42	60,674	28,880	0	68,165	18,528	0	57,177	233,424	145,570	107,959
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43	279,541	90,550	173,201	83,687	18,528	300	308,877	954,684	846,020	902,348
Beginning Fund Balance July 1	44	67,654	184,846	220,514	-206,739	-16,760	52,526	117,874	419,915	383,539	280,831
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	347,195	275,396	393,715	-123,052	1,768	52,826	426,751	1,374,599	1,229,559	1,183,179

CITY OF

Dexter

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	118,014	2,925		14,764	0			135,703	124,174	125,069
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	118,014	2,925		14,764	0			135,703	124,174	125,069
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			173,201					173,201	190,000	244,315
Other City Taxes	6	5,520	121		374	0			6,015	5,776	704
Licenses & Permits	7	1,480	0					0	1,480	1,625	937
Use of Money and Property	8	100	0	0	0	0	0	0	100	3,100	3,147
Intergovernmental	9	26,853	58,624	0	384	0		0	85,861	78,900	135,675
Charges for Fees & Service	10	62,900	0		0	0	300	251,700	314,900	294,375	280,099
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	4,000	0		0	0	0	0	4,000	2,500	4,443
Sub-Total Revenues	13	218,867	61,670	173,201	15,522	0	300	251,700	721,260	700,450	794,389
Other Financing Sources:											
Total Transfers In	14	60,674	28,880	0	68,165	18,528	0	57,177	233,424	145,570	107,959
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	279,541	90,550	173,201	83,687	18,528	300	308,877	954,684	846,020	902,348
Expenditures & Other Financing Uses											
Public Safety	18	69,490	0	0			0		69,490	66,826	63,080
Public Works	19	51,600	58,400	0			0		110,000	117,350	102,270
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	57,510	0	0			0		57,510	51,773	150,739
Community and Economic Development	22	5,000	0	0			0		5,000	15,000	19,820
General Government	23	58,827	0	0			0		58,827	70,315	87,747
Debt Service	24	0	0	0	66,987		0		66,987	66,987	69,327
Capital Projects	25	0	0	0		0	0		0	0	0
Total Government Activities Expenditures	26	242,427	58,400	0	66,987	0	0		367,814	388,251	492,983
Business Type Proprietary: Enterprise & ISF	27							236,695	236,695	275,823	198,698
Total Gov & Bus Type Expenditures	28	242,427	58,400	0	66,987	0	0	236,695	604,509	664,074	691,681
Total Transfers Out	29	0	3,046	173,201	0	0	0	57,177	233,424	145,570	107,959
Total ALL Expenditures/Fund Transfers Out	30	242,427	61,446	173,201	66,987	0	0	293,872	837,933	809,644	799,640
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	37,114	29,104	0	16,700	18,528	300	15,005	116,751	36,376	102,708
Beginning Fund Balance July 1	33	67,654	184,846	220,514	-206,739	-16,760	52,526	117,874	419,915	383,539	280,831
Ending Fund Balance June 30	34	104,768	213,950	220,514	-190,039	1,768	52,826	132,879	536,666	419,915	383,539

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

City Name: Dexter

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							384	-384
(2) South Dallas County Landfill	42,660	1996	1,422			1,422		1,422
(3) Fire Truck	62,000	2014	12,000	2,100		14,100		14,100
(4) Dexter Sewer Project #1	341,500	1996	12,128	24,800		36,928	36,928	0
(5) Dexter Sewer Project #2	678,200	1999	6,933	13,316		20,249	20,249	0
(6) Brown Street Project	555,000	2005	60,000	5,065	500	65,565	65,565	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			92,483	45,281	500	138,264	123,126	15,138

