

60-569

Adoption of Budget and Certification of City Taxes

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

The City of: DOON County Name: LYON Date Budget Adopted: 2/16/2015
(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.

712-726-9303

Telephone Number

Signature

County Auditor Date Stamp

January 1, 2014 Property Valuations

Last Official Census

	Regular	2a	17,248,358	2b	16,965,204	577
	DEBT SERVICE	3a		3b		
	Ag Land	4a	160,930			

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	5 135,563	133,338	43 7.85947
(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	0	52 0
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)			25 135,563	133,338	
384.1	3.00375	Ag Land	26	0	63 0
Total General Fund Tax Levies (25 + 26)			27 135,563	133,338	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
	SSMID 2 (A)	(B)		35	0
	SSMID 3 (A)	(B)		36	0
	SSMID 4 (A)	(B)		37	0
	SSMID 5 (A)	(B)		555	0
	SSMID 6 (A)	(B)		556	0
	SSMID 7 (A)	(B)		1177	0
Total SSMID			38	0	Do Not Add
Total Special Revenue Levies			39	0	
384.4	Amt Nec	Debt Service Levy 76.10(6)	40	0	70 0
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41	0	71 0
Total Property Taxes (27+39+40+41)			42 135,563	133,338	72 7.85947

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

DOON

		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	90,277	76,279	0	0	28,724	0	195,280	174,068	369,348
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	240,389	57,616	0	0	35,692	0	333,697	216,216	549,913
Actual Expenditures Except End Bal (pg 12, line 259) *	3	197,799	38,414	0	0	22,284	0	258,497	180,110	438,607
Ending Fund Balance June 30 (pg 12, line 261) *	4	132,867	95,481	0	0	42,132	0	270,480	210,174	480,654
(2)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Re-Estimated FY 2015										
Beginning Fund Balance	5	132,867	95,481	0	0	42,132	0	270,480	210,174	480,654
Re-Est Revenues	6	229,396	55,000	0	0	38,500	0	322,896	224,284	547,180
Re-Est Expenditures	7	163,400	50,000	0	0	22,284	0	235,684	293,400	529,084
Ending Fund Balance	8	198,863	100,481	0	0	58,348	0	357,692	141,058	498,750
(3)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2016										
Beginning Fund Balance	9	198,863	100,481	0	0	58,348	0	357,692	141,058	498,750
Revenues	10	238,312	55,000	0	0	37,500	0	330,812	237,284	568,096
Expenditures	11	182,200	50,000	0	0	22,284	0	254,484	288,500	542,984
Ending Fund Balance	12	254,975	105,481	0	0	73,564	0	434,020	89,842	523,862

* 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 _____ DOON _____

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	14,500							14,500	14,500	13,848
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	14,000							14,000	12,000	13,717
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								0	0	0
TOTAL (lines 1 - 10)	11	28,500	0				0		28,500	26,500	27,565
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	15,000	50,000						65,000	65,000	70,059
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	7,500							7,500	7,500	7,229
Traffic Control and Safety	15								0	0	0
Snow Removal	16	4,000							4,000	4,000	1,453
Highway Engineering	17								0	0	0
Street Cleaning	18	1,200							1,200	1,200	0
Airport (if not Enterprise)	19								0	0	0
Garbage (if not Enterprise)	20								0	0	0
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	27,700	50,000				0		77,700	77,700	78,741
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	4,200							4,200	4,500	4,080
Community Mental Health	28								0	0	0
Other Health and Social Services	29								0	0	0
TOTAL (lines 23 - 29)	30	4,200	0				0		4,200	4,500	4,080
CULTURE & RECREATION											
Library Services	31	22,000							22,000	22,000	21,930
Museum, Band and Theater	32								0	0	0
Parks	33	24,000							24,000	6,000	24,219
Recreation	34	10,500							10,500	12,000	10,490
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36	17,000							17,000	16,000	16,638
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	73,500	0				0		73,500	56,000	73,277

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2016

Fiscal Years

GOVERNMENT ACTIVITIES CONT.		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)
COMMUNITY & ECONOMIC DEVELOPMENT											
Community Beautification	39	2,000							2,000	2,000	0
Economic Development	40								0	0	0
Housing and Urban Renewal	41								0	0	0
Planning & Zoning	42								0	0	0
Other Com & Econ Development	43								0	0	0
	44										
TOTAL (lines 39 - 44)	45	2,000	0	0			0		2,000	2,000	0
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46	3,000							3,000	2,900	2,350
Clerk, Treasurer, & Finance Adm.	47	19,800							19,800	19,800	15,235
Elections	48	1,000							1,000	1,500	797
Legal Services & City Attorney	49	500							500	500	0
City Hall & General Buildings	50								0	0	0
Tort Liability	51	2,000							2,000	2,000	1,697
Other General Government	52	20,000							20,000	20,000	21,987
TOTAL (lines 46 - 52)	53	46,300	0	0			0		46,300	46,700	42,066
DEBT SERVICE											
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	182,200	50,000	0	0	0	0		232,200	213,400	258,497
BUSINESS TYPE ACTIVITIES											
Proprietary: Enterprise & Budgeted ISF											
Water Utility	59							125,000	125,000	123,000	101,339
Sewer Utility	60							120,000	120,000	136,000	43,457
Electric Utility	61							0	0	0	0
Gas Utility	62							0	0	0	0
Airport	63							0	0	0	0
Landfill/Garbage	64							43,500	43,500	34,400	35,314
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							288,500	288,500	293,400	180,110
TOTAL ALL EXPENDITURES (lines 58+74)	74	182,200	50,000	0	0	0	0	288,500	520,700	506,800	438,607
Regular Transfers Out	75					22,284			22,284	22,284	0
Internal TIF Loan / Repayment Transfers Out	76								0	0	0
Total ALL Transfers Out	77	0	0	0	0	22,284	0	0	22,284	22,284	0
Total Expenditures & Fund Transfers Out (lines 75+76)	78	182,200	50,000	0	0	22,284	0	288,500	542,984	529,084	438,607
Ending Fund Balance June 30	79	254,975	105,481	0	0	73,564	0	89,842	523,862	498,750	480,654

* 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	133,338	0		0	0			133,338	133,042	126,881
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	133,338	0		0	0			133,338	133,042	126,881
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	2,225	0		0	0			2,225	2,290	2,264
Utility franchise tax (Iowa Code Chapter 364.2)	7	800							800	750	798
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	14,500				37,500			52,000	52,000	47,589
Subtotal - Other City Taxes (lines 6 thru 12)	13	17,525	0		0	37,500			55,025	55,040	50,651
Licenses & Permits	14	600							600	600	865
Use of Money & Property	15	15,500							15,500	6,000	15,937
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		55,000						55,000	55,000	57,616
Other State Grants & Reimbursements	18	4,149	0	0	0	0		0	4,149	4,214	0
Local Grants & Reimbursements	19	9,200							9,200	9,000	10,166
Subtotal - Intergovernmental (lines 16 thru 19)	20	13,349	55,000	0	0	0		0	68,349	68,214	67,782
Charges for Fees & Service:											
Water Utility	21							136,000	136,000	130,000	136,339
Sewer Utility	22							42,000	42,000	36,000	42,633
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							37,000	37,000	36,000	37,244
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	215,000	215,000	202,000	216,216
Special Assessments	35								0	0	0
Miscellaneous	36	58,000							58,000	60,000	71,581
Other Financing Sources:											
Regular Operating Transfers In	37							22,284	22,284	22,284	0
Internal TIF Loan Transfers In	38								0	0	0
Subtotal ALL Operating Transfers In	39	0	0	0	0	0	0	22,284	22,284	22,284	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	22,284	22,284	22,284	0
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43	238,312	55,000	0	0	37,500	0	237,284	568,096	547,180	549,913
Beginning Fund Balance July 1	44	198,863	100,481	0	0	58,348	0	141,058	498,750	480,654	369,348
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	437,175	155,481	0	0	95,848	0	378,342	1,066,846	1,027,834	919,261

CITY OF

DOON

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	133,338	0		0	0			133,338	133,042	126,881
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	133,338	0		0	0			133,338	133,042	126,881
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	17,525	0		0	37,500			55,025	55,040	50,651
Licenses & Permits	7	600	0					0	600	600	865
Use of Money and Property	8	15,500	0	0	0	0	0	0	15,500	6,000	15,937
Intergovernmental	9	13,349	55,000	0	0	0		0	68,349	68,214	67,782
Charges for Fees & Service	10	0	0		0	0	0	215,000	215,000	202,000	216,216
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	58,000	0		0	0	0	0	58,000	60,000	71,581
Sub-Total Revenues	13	238,312	55,000	0	0	37,500	0	215,000	545,812	524,896	549,913
Other Financing Sources:											
Total Transfers In	14	0	0	0	0	0	0	22,284	22,284	22,284	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	0
Total Revenues and Other Sources	17	238,312	55,000	0	0	37,500	0	237,284	568,096	547,180	549,913
Expenditures & Other Financing Uses											
Public Safety	18	28,500	0	0			0		28,500	26,500	27,565
Public Works	19	27,700	50,000	0			0		77,700	77,700	78,741
Health and Social Services	20	4,200	0	0			0		4,200	4,500	4,080
Culture and Recreation	21	73,500	0	0			0		73,500	56,000	73,277
Community and Economic Development	22	2,000	0	0			0		2,000	2,000	0
General Government	23	46,300	0	0			0		46,300	46,700	42,066
Debt Service	24	0	0	0	0		0		0	0	32,768
Capital Projects	25	0	0	0		0	0		0	0	0
Total Government Activities Expenditures	26	182,200	50,000	0	0	0	0		232,200	213,400	258,497
Business Type Proprietary: Enterprise & ISF	27							288,500	288,500	293,400	180,110
Total Gov & Bus Type Expenditures	28	182,200	50,000	0	0	0	0	288,500	520,700	506,800	438,607
Total Transfers Out	29	0	0	0	0	22,284	0	0	22,284	22,284	0
Total ALL Expenditures/Fund Transfers Out	30	182,200	50,000	0	0	22,284	0	288,500	542,984	529,084	438,607
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	56,112	5,000	0	0	15,216	0	-51,216	25,112	18,096	111,306
Beginning Fund Balance July 1	33	198,863	100,481	0	0	58,348	0	141,058	498,750	480,654	369,348
Ending Fund Balance June 30	34	254,975	105,481	0	0	73,564	0	89,842	523,862	498,750	480,654

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

City Name: DOON

Fiscal Year
2016

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Project Name	Amount of Issue	Date Certified to County Auditor	Principal Due FY 2016	Interest Due FY 2016	Bond Reg/Other Fees Due FY 2016	Total Obligation Due FY 2016	Paid from Funds OTHER THAN Current Year Property Taxes	Amount Paid by Current Year Debt Service Levy
(1) D/S BACKFILL REVENUE								0
(2) Water Tower Loan-Lyon & Sioux Rural Water	423,751		18,265	11,419		29,684	29,684	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			18,265	11,419	0	29,684	29,684	0

