

12-098

Adoption of Budget and Certification of City Taxes

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

The City of: Dumont County Name: BUTLER Date Budget Adopted: 3/12/2015
(Date) xx/xx/xxxx

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.

641-857-3411

Telephone Number

Signature

County Auditor Date Stamp

January 1, 2014 Property Valuations

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	2a <u>10,757,145</u>	2b <u>10,335,752</u>	637
DEBT SERVICE	3a <u>10,757,145</u>	3b <u>10,335,752</u>	
Ag Land	4a <u>770,424</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 87,133	83,720	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 26,780	25,731	52 2.48951
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 2,904	2,791	61 0.27000
28E.22	1.50000	Unified Law Enforcement	24	0	62 0
Total General Fund Regular Levies (5 thru 24)			25 116,817	112,242	
384.1	3.00375	Ag Land	26 2,314	2,314	63 3.00375
Total General Fund Tax Levies (25 + 26)			27 119,131	114,556	Do Not Add
Special Revenue Levies					
384.8	0.27000	Emergency (if general fund at levy limit)	28 2,904	2,791	64 0.27000
384.6	Amt Nec	Police & Fire Retirement	29	0	0
Rules	Amt Nec	FICA & IPERS (if general fund at levy limit)	30 15,113	14,521	1.40493
Rules	Amt Nec	Other Employee Benefits	31 11,366	10,921	1.05660
Total Employee Benefit Levies (29,30,31)			32 26,479	25,442	65 2.46153
Sub Total Special Revenue Levies (28+32)			33 29,383	28,233	
Valuation					
386	As Req	With Gas & Elec	Without Gas & Elec		
	SSMID 1 (A)	(B)		34	66 0
	SSMID 2 (A)	(B)		35	67 0
	SSMID 3 (A)	(B)		36	68 0
	SSMID 4 (A)	(B)		37	69 0
	SSMID 5 (A)	(B)		555	565 0
	SSMID 6 (A)	(B)		556	566 0
	SSMID 7 (A)	(B)		1177	0
Total SSMID			38 0	0	Do Not Add
Total Special Revenue Levies			39 29,383	28,233	
384.4	Amt Nec	Debt Service Levy 76.10(6)	40 19,350	18,592	70 1.79880
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41	0	71 0
Total Property Taxes (27+39+40+41)			42 167,864	161,381	72 15.38984

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

Dumont

		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	413,541	34,794	0	197	-28,413	0	420,119	133,804	553,923
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	300,262	120,225	0	29,400	0	0	449,887	266,466	716,353
Actual Expenditures Except End Bal (pg 12, line 259) *	3	352,144	80,167	0	29,282	0	0	461,593	253,921	715,514
Ending Fund Balance June 30 (pg 12, line 261) *	4	361,659	74,852	0	315	-28,413	0	408,413	146,349	554,762
(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	361,659	74,852	0	315	-28,413	0	408,413	146,349	554,762
Re-Est Revenues	6	186,385	107,533	0	28,546	0	0	322,464	231,840	554,304
Re-Est Expenditures	7	222,026	91,685	0	28,148	0	0	341,859	214,276	556,135
Ending Fund Balance	8	326,018	90,700	0	713	-28,413	0	389,018	163,913	552,931
(3)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2016										
Beginning Fund Balance	9	326,018	90,700	0	713	-28,413	0	389,018	163,913	552,931
Revenues	10	258,911	133,593	0	19,896	0	0	412,400	268,019	680,419
Expenditures	11	269,919	172,338	0	19,359	0	0	461,616	267,054	728,670
Ending Fund Balance	12	315,010	51,955	0	1,250	-28,413	0	339,802	164,878	504,680

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

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

CITY OF _____ Dumont _____

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								0	0	0
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	11,350							11,350	11,350	13,801
Ambulance	6	38,000							38,000	31,000	111,989
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8	17,900							17,900	17,900	14,150
Animal Control	9								0	0	0
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	67,250	0				0		67,250	60,250	139,940
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12		119,525						119,525	57,827	59,178
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	12,500							12,500	12,000	12,249
Traffic Control and Safety	15								0	0	0
Snow Removal	16		3,325						3,325	3,325	2,963
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								0	0	0
Other Public Works	21	155							155	654	0
TOTAL (lines 12 - 21)	22	12,655	122,850				0		135,505	73,806	74,390
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	4,700	220						4,920	4,700	4,433
Community Mental Health	28								0	0	0
Other Health and Social Services	29								0	0	0
TOTAL (lines 23 - 29)	30	4,700	220				0		4,920	4,700	4,433
CULTURE & RECREATION											
Library Services	31	46,373	3,250						49,623	49,823	37,750
Museum, Band and Theater	32								0	0	0
Parks	33								0	0	0
Recreation	34	2,000							2,000	2,000	20,537
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	48,373	3,250				0		51,623	51,823	58,287

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	0
Economic Development	40		637							637	637	637
Housing and Urban Renewal	41									0	0	0
Planning & Zoning	42									0	0	0
Other Com & Econ Development	43		4,726							4,726	4,626	4,658
TOTAL (lines 39 - 44)	45		5,363	0	0			0		5,363	5,263	5,295
GENERAL GOVERNMENT												
Mayor, Council, & City Manager	46		3,900	355						4,255	4,000	3,845
Clerk, Treasurer, & Finance Adm.	47		36,648	11,759						48,407	50,529	35,438
Elections	48		2,150							2,150	0	2,046
Legal Services & City Attorney	49		2,300							2,300	2,000	2,261
City Hall & General Buildings	50		16,600							16,600	20,340	17,333
Tort Liability	51		26,780							26,780	29,000	31,925
Other General Government	52		0	0						0	0	18,026
TOTAL (lines 46 - 52)	53		88,378	12,114	0			0		100,492	105,869	110,874
DEBT SERVICE	54					19,359				19,359	28,148	29,282
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		226,719	138,434	0	19,359	0	0		384,512	329,859	422,501
BUSINESS TYPE ACTIVITIES												
Proprietary: Enterprise & Budgeted ISF												
Water Utility	59								78,385	78,385	63,325	87,186
Sewer Utility	60								97,603	97,603	94,169	66,761
Electric Utility	61								0	0	0	0
Gas Utility	62								0	0	0	0
Airport	63								0	0	0	0
Landfill/Garbage	64								59,214	59,214	56,782	50,181
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								235,202	235,202	214,276	204,128
TOTAL ALL EXPENDITURES (lines 58+74)	74		226,719	138,434	0	19,359	0	0	235,202	619,714	544,135	626,629
Regular Transfers Out	75		43,200	33,904		0	0		31,852	108,956	12,000	88,885
Internal TIF Loan / Repayment Transfers Out	76								0	0	0	0
Total ALL Transfers Out	77		43,200	33,904	0	0	0	0	31,852	108,956	12,000	88,885
Total Expenditures & Fund Transfers Out (lines 75+76)	78		269,919	172,338	0	19,359	0	0	267,054	728,670	556,135	715,514
Ending Fund Balance June 30	79		315,010	51,955	0	1,250	-28,413	0	164,878	504,680	552,931	554,762

* 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											
	1	114,556	28,233		18,592	0			161,381	170,107	167,131
	2								0	0	0
	3	114,556	28,233		18,592	0			161,381	170,107	167,131
	4								0	0	0
	5								0	0	0
Other City Taxes:											
	6	4,575	1,150		758	0			6,483	0	0
	7								0	0	0
	8								0	0	0
	9								0	0	0
	10								0	0	0
	11								0	0	0
	12		40,000						40,000	25,000	36,889
	13	4,575	41,150		758	0			46,483	25,000	36,889
	14	1,700							1,700	1,550	2,577
	15	1,100						33,500	34,600	33,700	7,548
Intergovernmental:											
	16	0							0	0	0
	17		63,382						63,382	61,152	63,607
	18	4,493	828	0	546	0		0	5,867	3,574	1,507
	19	22,731						900	23,631	22,731	41,730
	20	27,224	64,210	0	546	0		900	92,880	87,457	106,844
Charges for Fees & Service:											
	21							80,964	80,964	78,690	74,948
	22							50,705	50,705	50,000	83,708
	23								0	0	0
	24								0	0	0
	25								0	0	0
	26								0	0	0
	27							58,750	58,750	58,150	58,946
	28								0	0	0
	29								0	0	0
	30								0	0	0
	31								0	0	0
	32								0	0	0
	33	42,150							42,150	35,100	51,568
	34	42,150	0		0	0		190,419	232,569	221,940	269,170
	35	0							0	700	0
	36	1,850							1,850	1,850	37,309
Other Financing Sources:											
	37	65,756	0		0	0		43,200	108,956	12,000	88,885
	38								0	0	0
	39	65,756	0	0	0	0	0	43,200	108,956	12,000	88,885
	40								0	0	0
	41								0	0	0
	42	65,756	0	0	0	0	0	43,200	108,956	12,000	88,885
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)											
	43	258,911	133,593	0	19,896	0	0	268,019	680,419	554,304	716,353
	44	326,018	90,700	0	713	-28,413	0	163,913	552,931	554,762	553,923
	45	584,929	224,293	0	20,609	-28,413	0	431,932	1,233,350	1,109,066	1,270,276

CITY OF Dumont

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	114,556	28,233		18,592	0			161,381	170,107	167,131
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	114,556	28,233		18,592	0			161,381	170,107	167,131
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	4,575	41,150		758	0			46,483	25,000	36,889
Licenses & Permits	7	1,700	0					0	1,700	1,550	2,577
Use of Money and Property	8	1,100	0	0	0	0	0	33,500	34,600	33,700	7,548
Intergovernmental	9	27,224	64,210	0	546	0		900	92,880	87,457	106,844
Charges for Fees & Service	10	42,150	0		0	0		190,419	232,569	221,940	269,170
Special Assessments	11	0	0		0	0		0	0	700	0
Miscellaneous	12	1,850	0		0	0		0	1,850	1,850	37,309
Sub-Total Revenues	13	193,155	133,593	0	19,896	0	0	224,819	571,463	542,304	627,468
Other Financing Sources:											
Total Transfers In	14	65,756	0	0	0	0		43,200	108,956	12,000	88,885
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	258,911	133,593	0	19,896	0	0	268,019	680,419	554,304	716,353
Expenditures & Other Financing Uses											
Public Safety	18	67,250	0	0			0		67,250	60,250	139,940
Public Works	19	12,655	122,850	0			0		135,505	73,806	74,390
Health and Social Services	20	4,700	220	0			0		4,920	4,700	4,433
Culture and Recreation	21	48,373	3,250	0			0		51,623	51,823	58,287
Community and Economic Development	22	5,363	0	0			0		5,363	5,263	5,295
General Government	23	88,378	12,114	0			0		100,492	105,869	110,874
Debt Service	24	0	0	0	19,359		0		19,359	28,148	29,282
Capital Projects	25	0	0	0		0	0		0	0	0
Total Government Activities Expenditures	26	226,719	138,434	0	19,359	0	0		384,512	329,859	422,501
Business Type Proprietary: Enterprise & ISF	27							235,202	235,202	214,276	204,128
Total Gov & Bus Type Expenditures	28	226,719	138,434	0	19,359	0	0	235,202	619,714	544,135	626,629
Total Transfers Out	29	43,200	33,904	0	0	0	0	31,852	108,956	12,000	88,885
Total ALL Expenditures/Fund Transfers Out	30	269,919	172,338	0	19,359	0	0	267,054	728,670	556,135	715,514
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-11,008	-38,745	0	537	0	0	965	-48,251	-1,831	839
Beginning Fund Balance July 1	33	326,018	90,700	0	713	-28,413	0	163,913	552,931	554,762	553,923
Ending Fund Balance June 30	34	315,010	51,955	0	1,250	-28,413	0	164,878	504,680	552,931	554,762

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

City Name: Dumont

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) Sewer Rehab Phase ii	190,000	April 2004	16,000	3,350		19,350		19,350
(3) Sewer Lagoon Leak Project	190,000	September 2008	13,000	6,600		19,600	19,600	0
(4) 2012 Ambulance	93,483		15,179	2,585		17,764	17,764	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			44,179	12,535	0	56,714	37,364	19,350

