

46-427

Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2012 - ENDING JUNE 30, 2013

The City of: Dakota City County Name: HUMBOLDT Date Budget Adopted: 03/14/12
(Date) xxx/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.

515-332-3083

Telephone Number

Signature

County Auditor Date Stamp

January 1, 2011 Property Valuations

Last Official Census

Regular	2a	16,926,297	2b	16,444,099
DEBT SERVICE	3a		3b	
Ag Land	4a	86,013		

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	5 137,103	133,197	43 8.10000
(384)		Non-Voted Other Permissible Levies			
12(8)	0.67500	Contract for use of Bridge	6	0	44 0.00000
12(10)	0.95000	Opr & Maint publicly owned Transit	7	0	45 0.00000
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center	8	0	46 0.00000
12(12)	0.13500	Opr & Maint of City owned Civic Center	9	0	47 0.00000
12(13)	0.06750	Planning a Sanitary Disposal Project	10	0	48 0.00000
12(14)	0.27000	Aviation Authority (under sec.330A.15)	11	0	49 0.00000
12(15)	Amt Nec	Joint city-county building lease	12	0	50 0.00000
12(16)	0.06750	Levee Impr. fund in special charter city	13	0	51 0.00000
12(18)	Amt Nec	Liability, property & self insurance costs	14 16,000	15,544	52 0.94527
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462	0	465 0.00000
(384)		Voted Other Permissible Levies			
12(1)	0.13500	Instrumental/Vocal Music Groups	15	0	53 0.00000
12(2)	0.81000	Memorial Building	16	0	54 0.00000
12(3)	0.13500	Symphony Orchestra	17	0	55 0.00000
12(4)	0.27000	Cultural & Scientific Facilities	18	0	56 0.00000
12(5)	As Voted	County Bridge	19	0	57 0.00000
12(6)	1.35000	Missi or Missouri River Bridge Const.	20	0	58 0.00000
12(9)	0.03375	Aid to a Transit Company	21	0	59 0.00000
12(17)	0.20500	Maintain Institution received by gift/devise	22	0	60 0.00000
12(19)	1.00000	City Emergency Medical District	463	0	466 0.00000
12(21)	0.27000	Support Public Library	23	0	61 0.00000
28E.22	1.50000	Unified Law Enforcement	24	0	62 0.00000
Total General Fund Regular Levies (5 thru 24)			25 153,103	148,741	
384.1	3.00375	Ag Land	26 258	258	63 3.00375
Total General Fund Tax Levies (25 + 26)			27 153,361	148,999	Do Not Add
Special Revenue Levies					
384.8	0.27000	Emergency (if general fund at levy limit)	28 4,570	4,440	64 0.27000
384.6	Amt Nec	Police & Fire Retirement	29	0	0.00000
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30 14,494	14,081	0.85630
Rules	Amt Nec	Other Employee Benefits	31 4,000	3,886	0.23632
Total Employee Benefit Levies (29,30,31)			32 18,494	17,967	1.09262
Sub Total Special Revenue Levies (28+32)			33 23,064	22,407	
Valuation					
386	As Req	With Gas & Elec			
		Without Gas & Elec			
	SSMID 1 (A)	(B)	34	0	66 0.00000
	SSMID 2 (A)	(B)	35	0	67 0.00000
	SSMID 3 (A)	(B)	36	0	68 0.00000
	SSMID 4 (A)	(B)	37	0	69 0.00000
	SSMID 5 (A)	(B)	555	0	565 0.00000
	SSMID 6 (A)	(B)	556	0	566 0.00000
	SSMID 7 (A)	(B)	1177	0	0.00000
Total SSMID			38 0	0	Do Not Add
Total Special Revenue Levies			39 23,064	22,407	
384.4	Amt Nec	Debt Service Levy 76.10(6)	40 0	0	70 0.00000
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41	0	71 0.00000
Total Property Taxes (27+39+40+41)			42 176,425	171,406	72 10.40789

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.
- 6) The city is receiving TIF Revenues and has completed the TIF Indebtedness section of the TIF DEBT form in compliance with 384.16(1)

(County Auditor)

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

		General	Special Rev	TIF	Debt Serv	Capt Proj	Permanent	Total	Proprietary	Grand
		(A)	(B)	Special Rev	(D)	(E)	(G)	Government	(I)	Total
(1)										
*Annual Report FY 2011										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	397,285	246,685			-41,400		602,570	119,613	722,183
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	201,707	189,316			120,727		511,750	262,342	774,092
Actual Expenditures Except End Bal (pg 12, line 259) *	3	228,709	98,785			89,027		416,521	248,801	665,322
Ending Fund Balance June 30 (pg 12, line 261) *	4	370,283	337,216	0	0	-9,700	0	697,799	133,154	830,953
(2)		General	Spec Rev	TIF	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Re-Estimated FY 2012										
Beginning Fund Balance	5	370,283	337,216	0	0	-9,700	0	697,799	133,154	830,953
Re-Est Revenues	6	171,491	172,965	0	0	0	0	344,456	359,452	703,908
Re-Est Expenditures	7	225,578	109,150	0	0	0	0	334,728	355,878	690,606
Continuing Appropriation	8					0		0	0	0
Ending Fund Balance	9	316,196	401,031	0	0	-9,700	0	707,527	136,728	844,255
(3)		General	Spec Rev	TIF	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2013										
Beginning Fund Balance	10	316,196	401,031	0	0	-9,700	0	707,527	136,728	844,255
Revenues	11	183,926	165,236	0	0	0	0	349,162	371,426	720,588
Expenditures	12	233,875	100,670	0	0	0	0	334,545	359,556	694,101
Continuing Appropriation	13					0		0	0	0
Ending Fund Balance	14	266,247	465,597	0	0	-9,700	0	722,144	148,598	870,742

* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2011

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

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2013

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 2013 (J)	RE-ESTIMATED 2012 (K)	ACTUAL 2011 (L)
PUBLIC SAFETY											
Police Department/Crime Prevention	1	1,100							1,100	1,100	1,000
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	14,500							14,500	13,900	13,075
Ambulance	6								0	0	0
Building Inspections	7	400							400	400	412
Miscellaneous Protective Services	8								0	0	0
Animal Control	9	400							400	400	511
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	16,400	0	0			0		16,400	15,800	14,998
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	54,122	90,723						144,845	143,862	150,500
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	12,000							12,000	11,000	10,016
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	12,000							12,000	12,000	10,484
Other Public Works	21	1,500							1,500	1,500	21,576
TOTAL (lines 12 - 21)	22	80,622	90,723	0			0		171,345	169,362	192,576
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	13,700							13,700	13,700	2,190
Community Mental Health	28								0	0	0
Other Health and Social Services	29								0	0	0
TOTAL (lines 23 - 29)	30	13,700	0	0			0		13,700	13,700	2,190
CULTURE & RECREATION											
Library Services	31	8,200							8,200	8,200	7,387
Museum, Band and Theater	32								0	0	0
Parks	33	26,059	2,767						28,826	28,623	30,111
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	34,259	2,767	0			0		37,026	36,823	37,498

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2013

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 2013 (J)	RE-ESTIMATED 2012 (K)	ACTUAL 2011 (L)
COMMUNITY & ECONOMIC DEVELOPMENT												
Community Beautification	39									0	0	0
Economic Development	40									0	0	0
Housing and Urban Renewal	41		0							0	10,000	0
Planning & Zoning	42		3,000							3,000	4,000	0
Other Com & Econ Development	43									0	0	0
TOTAL (lines 39 - 44)	45		3,000	0	0			0		3,000	14,000	0
GENERAL GOVERNMENT												
Mayor, Council, & City Manager	46		7,890	569						8,459	8,201	8,147
Clerk, Treasurer, & Finance Adm.	47		53,754	6,611						60,365	51,642	50,127
Elections	48									0	0	0
Legal Services & City Attorney	49		1,000							1,000	3,000	941
City Hall & General Buildings	50		23,250							23,250	22,200	21,015
Tort Liability	51									0	0	0
Other General Government	52									0	0	0
TOTAL (lines 46 - 52)	53		85,894	7,180	0			0		93,074	85,043	80,230
DEBT SERVICE	54									0	0	0
Gov Capital Projects	55						0			0	0	89,027
TIF Capital Projects	56									0	0	0
TOTAL CAPITAL PROJECTS	57		0	0	0		0	0		0	0	89,027
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58		233,875	100,670	0	0	0	0		334,545	334,728	416,519
BUSINESS TYPE ACTIVITIES												
Proprietary: Enterprise & Budgeted ISF												
Water Utility	59								123,486	123,486	124,403	125,995
Sewer Utility	60								215,861	215,861	215,128	105,932
Electric Utility	61								0	0	0	0
Gas Utility	62								0	0	0	0
Airport	63								0	0	0	0
Landfill/Garbage	64								20,209	20,209	16,347	16,876
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								359,556	359,556	355,878	248,803
TOTAL ALL EXPENDITURES (lines 58+74)	74		233,875	100,670	0	0	0	0	359,556	694,101	690,606	665,322
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		233,875	100,670	0	0	0	0	359,556	694,101	690,606	665,322
Continuing Appropriation	79								0	0	0	0
Ending Fund Balance June 30	80		266,247	465,597	0	0	-9,700	0	148,598	870,742	844,255	830,953

* 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

2013

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2013 (J)	RE-ESTIMATED 2012 (K)	ACTUAL 2011 (L)
REVENUES & OTHER FINANCING SOURCES											
Taxes Levied on Property	1	148,999	22,407		0	0			171,406	168,971	165,253
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	148,999	22,407		0	0			171,406	168,971	165,253
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	4,362	657		0	0			5,019	0	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		65,459						65,459	68,295	75,830
Subtotal - Other City Taxes (lines 6 thru 12)	13	4,362	66,116		0	0			70,478	68,295	75,830
Licenses & Permits	14	1,015							1,015	1,015	2,006
Use of Money & Property	15	5,000							5,000	2,500	5,207
Intergovernmental:											
Federal Grants & Reimbursements	16	0				0			0	0	18,008
Road Use Taxes	17		76,713						76,713	77,975	83,681
Other State Grants & Reimbursements	18		0			0			0	0	125,568
Local Grants & Reimbursements	19	0							0	0	0
Subtotal - Intergovernmental (lines 16 thru 19)	20	0	76,713	0	0	0		0	76,713	77,975	227,257
Charges for Fees & Service:											
Water Utility	21							132,956	132,956	128,315	143,843
Sewer Utility	22							220,230	220,230	212,657	108,772
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	22,750						18,240	40,990	41,230	33,034
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	8,151
Subtotal - Charges for Service (lines 21 thru 33)	34	22,750	0		0	0	0	371,426	394,176	382,202	293,800
Special Assessments	35	300							300	300	132
Miscellaneous	36	1,500							1,500	2,650	4,607
Other Financing Sources:											
Regular Operating Transfers In	37	0							0	0	0
Internal TIF Loan Transfers In	38								0	0	0
Subtotal ALL Operating Transfers In	39	0	0	0	0	0	0	0	0	0	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	0	0
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43	183,926	165,236	0	0	0	0	371,426	720,588	703,908	774,092
Beginning Fund Balance July 1	44	316,196	401,031	0	0	-9,700	0	136,728	844,255	830,953	722,183
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	500,122	566,267	0	0	-9,700	0	508,154	1,564,843	1,534,861	1,496,275

**CITY OF
Dakota City
ADOPTED BUDGET SUMMARY
YEAR ENDED JUNE 30, 2013**

Fiscal Years

(A)	(B)	(C) GENERAL	(D) SPECIAL REVENUES	(E) TIF SPECIAL REVENUES	(F) DEBT SERVICE	(G) CAPITAL PROJECTS	(H) PERMANENT	(I) PROPRIETARY	(J) BUDGET 2013	(K) RE-ESTIMATED 2012	(L) ACTUAL 2011
Revenues & Other Financing Sources											
Taxes Levied on Property	1	148,999	22,407		0	0			171,406	168,971	165,253
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	148,999	22,407		0	0			171,406	168,971	165,253
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	4,362	66,116		0	0			70,478	68,295	75,830
Licenses & Permits	7	1,015	0					0	1,015	1,015	2,006
Use of Money and Property	8	5,000	0	0	0	0	0	0	5,000	2,500	5,207
Intergovernmental	9	0	76,713	0	0	0		0	76,713	77,975	227,257
Charges for Fees & Service	10	22,750	0		0	0	0	371,426	394,176	382,202	293,800
Special Assessments	11	300	0		0	0		0	300	300	132
Miscellaneous	12	1,500	0		0	0	0	0	1,500	2,650	4,607
Sub-Total Revenues	13	183,926	165,236	0	0	0	0	371,426	720,588	703,908	774,092
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	0	0
Total Revenues and Other Sources	17	183,926	165,236	0	0	0	0	371,426	720,588	703,908	774,092
Expenditures & Other Financing Uses											
Public Safety	18	16,400	0	0			0		16,400	15,800	14,998
Public Works	19	80,622	90,723	0			0		171,345	169,362	192,576
Health and Social Services	20	13,700	0	0			0		13,700	13,700	2,190
Culture and Recreation	21	34,259	2,767	0			0		37,026	36,823	37,498
Community and Economic Development	22	3,000	0	0			0		3,000	14,000	0
General Government	23	85,894	7,180	0			0		93,074	85,043	80,230
Debt Service	24	0	0	0	0		0		0	0	0
Capital Projects	25	0	0	0		0			0	0	89,027
Total Government Activities Expenditures	26	233,875	100,670	0	0	0	0		334,545	334,728	416,519
Business Type Proprietary: Enterprise & ISF	27							359,556	359,556	355,878	248,803
Total Gov & Bus Type Expenditures	28	233,875	100,670	0	0	0	0	359,556	694,101	690,606	665,322
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	233,875	100,670	0	0	0	0	359,556	694,101	690,606	665,322
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31	-49,949	64,566	0	0	0	0	11,870	26,487	13,302	108,770
Continuing Appropriation	33					0		0	0	0	
Beginning Fund Balance July 1	34	316,196	401,031	0	0	-9,700	0	136,728	844,255	830,953	722,183
Ending Fund Balance June 30	35	266,247	465,597	0	0	-9,700	0	148,598	870,742	844,255	830,953

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

City Name: Dakota City

Fiscal Year
2013

Project Name (A)		Amount of Issue (B)	Date Certified to County Auditor (C)	Principal Due FY 2013 (D)	Interest Due FY 2013 +(E)	Bond Reg/Other Fees Due FY 2013 +(F)	Total Obligation Due FY 2013 =(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

RECEIVED

JUN 03 2013

46-427

RECEIVED

IOWA DEPT. OF MANAGEMENT

CITY BUDGET AMENDMENT AND CERTIFICATION RESOLUTION

To the Auditor of HUMBOLDT County, Iowa:

MAY 30 2013

The City Council of Dakota City in said County/Countries met on 05-29-2013 HUMBOLDT COUNTY AUDITORS OFFICE at the place and hour set in the notice, a copy of which accompanies this certificate and is certified as to publication. Upon taking up the proposed amendment, it was considered and taxpayers were heard for and against the amendment.

The Council, after hearing all taxpayers wishing to be heard and considering the statements made by them, gave final consideration to the proposed amendment(s) to the budget and modifications proposed at the hearing, if any. thereupon, the following resolution was introduced.

RESOLUTION No. 05-29-13

A RESOLUTION AMENDING THE CURRENT BUDGET FOR THE FISCAL YEAR ENDING JUNE : 2013 (AS AMENDED LAST ON 05-30-12 .)

Be it Resolved by the Council of the City of Dakota City 05-16-13

Section 1. Following notice published and the public hearing held, 05-29-2013 the current budget (as previously amended) is amended as set out herein and in the detail by fund type and activity that supports this resolution which was considered at that hearing:

Table with 4 columns: Description, Total Budget as certified or last amended, Current Amendment, Total Budget after Current Amendment. Rows include Revenues & Other Financing Sources, Expenditures & Other Financing Uses, and Ending Fund Balance June 30.

Signature of Angelique Berry, City Clerk/Finance Officer

Passed this 29 day of May, 2013

Signature of Don Johnson, Mayor