

14-118

Adoption of Budget and Certification of City Taxes

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

The City of: DEDHAM County Name: CARROLL Date Budget Adopted: 3/9/2015
(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.

712-683-5711

Telephone Number

Signature

County Auditor Date Stamp

January 1, 2014 Property Valuations

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	2a <u>7,106,671</u>	2b <u>7,002,078</u>	266
DEBT SERVICE	3a <u>7,106,671</u>	3b <u>7,002,078</u>	
Ag Land	4a <u>201,142</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 49,036	43 48,314	6.90000
Non-Voted Other Permissible Levies					
12(8)	0.67500	Contract for use of Bridge	6	44 0	0
12(10)	0.95000	Opr & Maint publicly owned Transit	7	45 0	0
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center	8	46 0	0
12(12)	0.13500	Opr & Maint of City owned Civic Center	9	47 0	0
12(13)	0.06750	Planning a Sanitary Disposal Project	10	48 0	0
12(14)	0.27000	Aviation Authority (under sec.330A.15)	11	49 0	0
12(15)	0.06750	Levee Impr. fund in special charter city	13	51 0	0
12(17)	Amt Nec	Liability, property & self insurance costs	14	52 0	0
12(21)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462	465 0	0
Voted Other Permissible Levies					
12(1)	0.13500	Instrumental/Vocal Music Groups	15	53 0	0
12(2)	0.81000	Memorial Building	16	54 0	0
12(3)	0.13500	Symphony Orchestra	17	55 0	0
12(4)	0.27000	Cultural & Scientific Facilities	18	56 0	0
12(5)	As Voted	County Bridge	19	57 0	0
12(6)	1.35000	Missi or Missouri River Bridge Const.	20	58 0	0
12(9)	0.03375	Aid to a Transit Company	21	59 0	0
12(16)	0.20500	Maintain Institution received by gift/devise	22	60 0	0
12(18)	1.00000	City Emergency Medical District	463	466 0	0
12(20)	0.27000	Support Public Library	23	61 0	0
28E.22	1.50000	Unified Law Enforcement	24	62 0	0
Total General Fund Regular Levies (5 thru 24)			25 49,036	43 48,314	
384.1	3.00375	Ag Land	26 604	63 604	3.00375
Total General Fund Tax Levies (25 + 26)			27 49,640	43 48,918	Do Not Add
Special Revenue Levies					
384.8	0.27000	Emergency (if general fund at levy limit)	28	64 0	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	65 0	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	40 0	70 0
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41	41 0	71 0
Total Property Taxes (27+39+40+41)			42 49,640	42 48,918	72 6.90000

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

DEDHAM

		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	147,820	12,083	0	0	0	0	159,903	58,481	218,384	
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	101,548	21,373	0	0	0	0	122,921	46,992	169,913	
Actual Expenditures Except End Bal (pg 12, line 259) *	3	75,233	30,580	0	0	0	0	105,813	88,832	194,645	
Ending Fund Balance June 30 (pg 12, line 261) *	4	174,135	2,876	0	0	0	0	177,011	16,641	193,652	
(2)											
** Re-Estimated FY 2015											
Beginning Fund Balance	5	174,135	2,876	0	0	0	0	177,011	16,641	193,652	
Re-Est Revenues	6	107,296	25,536	0	0	0	0	132,832	65,310	198,142	
Re-Est Expenditures	7	89,445	25,800	0	0	0	0	115,245	82,897	198,142	
Ending Fund Balance	8	191,986	2,612	0	0	0	0	194,598	-946	193,652	
(3)											
** Budget FY 2016											
Beginning Fund Balance	9	191,986	2,612	0	0	0	0	194,598	-946	193,652	
Revenues	10	109,331	26,201	0	0	0	0	135,532	67,310	202,842	
Expenditures	11	91,340	25,650	0	0	0	0	116,990	85,852	202,842	
Ending Fund Balance	12	209,977	3,163	0	0	0	0	213,140	-19,488	193,652	

* 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 _____ DEDHAM _____

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	21,530							21,530	21,380	8,901
Ambulance	6								0	0	0
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8	3,700							3,700	3,500	3,492
Animal Control	9								0	0	0
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	25,230	0				0		25,230	24,880	12,393
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	6,450	25,650						32,100	32,300	26,338
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	4,500							4,500	4,000	4,296
Traffic Control and Safety	15								0	0	0
Snow Removal	16	1,350							1,350	1,500	0
Highway Engineering	17								0	0	0
Street Cleaning	18	450							450	300	790
Airport <i>(if not Enterprise)</i>	19								0	0	0
Garbage <i>(if not Enterprise)</i>	20	3,084							3,084	3,084	13,079
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	15,834	25,650				0		41,484	41,184	44,503
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	100							100	100	0
Community Mental Health	28								0	0	0
Other Health and Social Services	29	410							410	510	356
TOTAL (lines 23 - 29)	30	510	0				0		510	610	356
CULTURE & RECREATION											
Library Services	31	410							410	410	478
Museum, Band and Theater	32								0	0	0
Parks	33	4,650							4,650	4,100	7,407
Recreation	34	1,400							1,400	1,400	0
Cemetery	35	4,500							4,500	4,500	3,352
Community Center, Zoo, & Marina	36								0	0	0
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	10,960	0				0		10,960	10,410	11,237

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	400							400	400	58
Economic Development	40	1,500							1,500	1,500	1,000
Housing and Urban Renewal	41	2,000							2,000	2,000	0
Planning & Zoning	42								0	0	0
Other Com & Econ Development	43	1,976							1,976	1,976	0
TOTAL (lines 39 - 44)	45	5,876	0	0			0		5,876	5,876	1,058
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46	4,060							4,060	3,835	4,232
Clerk, Treasurer, & Finance Adm.	47	7,000							7,000	7,000	6,700
Elections	48	350							350	250	777
Legal Services & City Attorney	49	400							400	300	703
City Hall & General Buildings	50	3,000							3,000	3,000	6,231
Tort Liability	51	11,000							11,000	11,000	10,493
Other General Government	52	7,120							7,120	6,900	7,130
TOTAL (lines 46 - 52)	53	32,930	0	0			0		32,930	32,285	36,266
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
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58	91,340	25,650	0	0	0	0		116,990	115,245	105,813
BUSINESS TYPE ACTIVITIES											
Proprietary: Enterprise & Budgeted ISF											
Water Utility	59						57,502		57,502	46,047	42,003
Sewer Utility	60						15,150		15,150	23,850	43,829
Electric Utility	61						0		0	0	0
Gas Utility	62						0		0	0	0
Airport	63						0		0	0	0
Landfill/Garbage	64						13,200		13,200	13,000	3,000
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						85,852		85,852	82,897	88,832
TOTAL ALL EXPENDITURES (lines 58+74)	74	91,340	25,650	0	0	0	85,852		202,842	198,142	194,645
Regular Transfers Out	75								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
Total Expenditures & Fund Transfers Out (lines 75+76)	78	91,340	25,650	0	0	0	85,852		202,842	198,142	194,645
Ending Fund Balance June 30	79	209,977	3,163	0	0	0	-19,488		193,652	193,652	193,652

* 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	48,918	0		0	0			48,918	48,762	41,807
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	48,918	0		0	0			48,918	48,762	41,807
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	722	0		0	0			722	710	543
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	33,000							33,000	32,000	28,729
Subtotal - Other City Taxes (lines 6 thru 12)	13	33,722	0		0	0			33,722	32,710	29,272
Licenses & Permits	14	1,195							1,195	1,195	918
Use of Money & Property	15	140							140	220	159
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		26,201						26,201	25,536	17,252
Other State Grants & Reimbursements	18	0	0	0	0	0		0	0	0	0
Local Grants & Reimbursements	19	22,180							22,180	21,346	13,800
Subtotal - Intergovernmental (lines 16 thru 19)	20	22,180	26,201	0	0	0		0	48,381	46,882	31,052
Charges for Fees & Service:											
Water Utility	21							28,130	28,130	28,310	26,452
Sewer Utility	22							24,180	24,180	22,000	20,540
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							15,000	15,000	15,000	13,301
Hospital	28								0	0	0
Transit	29								0	0	0
Cable TV, Internet & Telephone	30								0	0	162
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	67,310	67,310	65,310	60,455
Special Assessments	35	500							500	800	1,803
Miscellaneous	36	2,676							2,676	2,263	4,447
Other Financing Sources:											
Regular Operating Transfers In	37								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	109,331	26,201	0	0	0	0	67,310	202,842	198,142	169,913
Beginning Fund Balance July 1	44	191,986	2,612	0	0	0	0	-946	193,652	193,652	218,384
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	301,317	28,813	0	0	0	0	66,364	396,494	391,794	388,297

CITY OF

DEDHAM

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	48,918	0		0	0			48,918	48,762	41,807
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	48,918	0		0	0			48,918	48,762	41,807
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	33,722	0		0	0			33,722	32,710	29,272
Licenses & Permits	7	1,195	0					0	1,195	1,195	918
Use of Money and Property	8	140	0	0	0	0	0	0	140	220	159
Intergovernmental	9	22,180	26,201	0	0	0		0	48,381	46,882	31,052
Charges for Fees & Service	10	0	0		0	0		67,310	67,310	65,310	60,455
Special Assessments	11	500	0		0	0		0	500	800	1,803
Miscellaneous	12	2,676	0		0	0	0	0	2,676	2,263	4,447
Sub-Total Revenues	13	109,331	26,201	0	0	0	0	67,310	202,842	198,142	169,913
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	109,331	26,201	0	0	0	0	67,310	202,842	198,142	169,913
Expenditures & Other Financing Uses											
Public Safety	18	25,230	0	0			0		25,230	24,880	12,393
Public Works	19	15,834	25,650	0			0		41,484	41,184	44,503
Health and Social Services	20	510	0	0			0		510	610	356
Culture and Recreation	21	10,960	0	0			0		10,960	10,410	11,237
Community and Economic Development	22	5,876	0	0			0		5,876	5,876	1,058
General Government	23	32,930	0	0			0		32,930	32,285	36,266
Debt Service	24	0	0	0	0		0		0	0	0
Capital Projects	25	0	0	0		0	0		0	0	0
Total Government Activities Expenditures	26	91,340	25,650	0	0	0	0		116,990	115,245	105,813
Business Type Proprietary: Enterprise & ISF	27							85,852	85,852	82,897	88,832
Total Gov & Bus Type Expenditures	28	91,340	25,650	0	0	0	0	85,852	202,842	198,142	194,645
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	91,340	25,650	0	0	0	0	85,852	202,842	198,142	194,645
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	17,991	551	0	0	0	0	-18,542	0	0	-24,732
Beginning Fund Balance July 1	33	191,986	2,612	0	0	0	0	-946	193,652	193,652	218,384
Ending Fund Balance June 30	34	209,977	3,163	0	0	0	0	-19,488	193,652	193,652	193,652

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

City Name: DEDHAM

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

