

21-172

Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2014 - ENDING JUNE 30, 2015

The City of: DICKENS County Name: CLAY Date Budget Adopted: 3/11/2014
(Date) xxxxxx

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.

712-836-2358
Telephone Number

Signature

County Auditor Date Stamp:

January 1, 2013 Property Valuations

		With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	2a	6,435,615	6,332,385	185
DEBT SERVICE	3a			
Ag Land	4a	313,151		

TAXES LEVIED

Code Sec.	Dollar Limit	Purpose		(A) Request with		(B) Property Taxes		(C) Rate	
				Utility Replacement		Levied		Rate	
384.1	8.10000	Regular General levy	8.10000	5	52,128	51,292	43	8.10000	
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(16)	0.06750	Levee Impr. fund in special charter city		13		0	51	0	
12(18)	Amt Nec	Liability, property & self insurance costs		14		0	52	0	
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.		462		0	465	0	
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(17)	0.20500	Maintain Institution received by gift/devise		22		0	60	0	
12(19)	1.00000	City Emergency Medical District		463		0	466	0	
12(21)	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	52,128	51,292			
384.1	3.00375	Ag Land		26	941	941	63	3.00375	
Total General Fund Tax Levies (25 + 26)				27	53,069	52,233		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	65	0	
	Amt Nec	FICA & IPERS (if general fund at levy limit)		30		0	66	0	
Rules	Amt Nec	Other Employee Benefits		31		0	67	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	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	566	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	0	70	0	
384.7	0.67500	Capital Projects	(Capital Improv. Reserve)	41		0	71	0	
Total Property Taxes (27+39+40+41)				42	53,069	52,233	72	8.10000	

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.

Fund Balance Worksheet for City of **DICKENS**

		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 2013										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	364,220	-84,451					279,769	7,215	286,984
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	308,023	41,950					349,973	46,504	396,477
Actual Expenditures Except End Bal (pg 12, line 259) *	3	295,921	38,903					334,824	45,799	380,623
Ending Fund Balance June 30 (pg 12, line 261) *	4	376,322	-81,404	0	0	0	0	294,918	7,920	302,838
(2)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Re-Estimated FY 2014										
Beginning Fund Balance	5	376,322	-81,404	0	0	0	0	294,918	7,920	302,838
Re-Est Revenues	6	93,098	54,000	0	0	0	0	147,098	56,000	203,098
Re-Est Expenditures	7	82,500	65,700	0	0	0	0	148,200	54,000	202,200
Ending Fund Balance	8	386,920	-93,104	0	0	0	0	293,816	9,920	303,736
(3)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2015										
Beginning Fund Balance	9	386,920	-93,104	0	0	0	0	293,816	9,920	303,736
Revenues	10	95,569	61,000	0	0	0	0	156,569	54,000	210,569
Expenditures	11	84,000	71,000	0	0	0	0	155,000	54,000	209,000
Ending Fund Balance	12	398,489	-103,104	0	0	0	0	295,385	9,920	305,305

* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2013

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

CITY OF _____ DICKENS _____

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 for support of an Emergency Management Commission. The

	Request with Utility Replacement (A)	Property Taxes Levied (B)
1 Portion of General Fund Levy Used for Emerg. Mgmt. Comm.	<input style="width: 100px; height: 20px;" type="text"/>	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 2015

Fiscal Years

GOVERNMENT ACTIVITIES		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2015	RE-ESTIMATED 2014	ACTUAL 2013
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
PUBLIC SAFETY											
Police Department/Crime Prevention	1		2,800						2,800	3,000	2,595
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	18,000	3,000						21,000	26,000	249,294
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	1,000							1,000	1,000	0
TOTAL (lines 1 - 10)	11	19,000	5,800	0			0		24,800	30,000	251,889
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12		45,000						45,000	35,000	8,873
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		5,000						5,000	5,000	4,608
Traffic Control and Safety	15								0	0	0
Snow Removal	16		3,000						3,000	2,500	6,294
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		1,000						1,000	1,000	0
TOTAL (lines 12 - 21)	22	0	54,000	0			0		54,000	43,500	19,775
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	0
CULTURE & RECREATION											
Library Services	31	11,000							11,000	11,000	8,361
Museum, Band and Theater	32								0	0	0
Parks	33	3,000							3,000	2,000	2,454
Recreation	34								0	0	0
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36	3,000	11,200						14,200	14,200	13,604
Other Culture and Recreation	37	1,000							1,000	1,000	2,461
TOTAL (lines 31 - 37)	38	18,000	11,200	0			0		29,200	28,200	26,880

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2015

Fiscal Years

GOVERNMENT ACTIVITIES CONT.	GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2015	RE-ESTIMATED 2014	ACTUAL 2013	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
COMMUNITY & ECONOMIC DEVELOPMENT											
Community Beautification	39							0	0	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	
TOTAL (lines 39 - 44)	45	0	0	0			0	0	0	0	
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46	4,000						4,000	4,500	4,024	
Clerk, Treasurer, & Finance Adm.	47	13,000						13,000	15,000	10,720	
Elections	48	2,000						2,000	2,000	323	
Legal Services & City Attorney	49	5,000						5,000	2,000	0	
City Hall & General Buildings	50	15,000						15,000	15,000	9,601	
Tort Liability	51	7,000						7,000	7,000	11,612	
Other General Government	52	1,000						1,000	1,000	0	
TOTAL (lines 46 - 52)	53	47,000	0	0			0	47,000	46,500	36,280	
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	84,000	71,000	0	0	0	0	155,000	148,200	334,824	
BUSINESS TYPE ACTIVITIES Proprietary: Enterprise & Budgeted ISF											
Water Utility	59						40,000	40,000	40,000	35,259	
Sewer Utility	60							0	0	0	
Electric Utility	61							0	0	0	
Gas Utility	62							0	0	0	
Airport	63							0	0	0	
Landfill/Garbage	64							0	14,000	10,540	
Transit	65						14,000	14,000	0	0	
Cable TV, Internet & Telephone	66							0	0	0	
Housing Authority	67							0	0	0	
Storm Water Utility	68							0	0	0	
Other Business Type (city hosp., ISF, parking, etc.)	69							0	0	0	
Enterprise DEBT SERVICE	70							0	0	0	
Enterprise CAPITAL PROJECTS	71							0	0	0	
Enterprise TIF CAPITAL PROJECTS	72							0	0	0	
TOTAL Business Type Expenditures (lines 59 - 73)	73						54,000	54,000	54,000	45,799	
TOTAL ALL EXPENDITURES (lines 58+74)	74	84,000	71,000	0	0	0	54,000	209,000	202,200	380,623	
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	84,000	71,000	0	0	0	54,000	209,000	202,200	380,623	
Ending Fund Balance June 30	79	398,489	-103,104	0	0	0	9,920	305,305	303,736	302,838	

* 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

2015

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2015 (J)	RE-ESTIMATED 2014 (K)	ACTUAL 2013 (L)
REVENUES & OTHER FINANCING SOURCES											
Taxes Levied on Property	1	52,233	0		0	0			52,233	55,772	55,420
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	52,233	0		0	0			52,233	55,772	55,420
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	836	0		0	0			836	826	423
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		36,000						36,000	30,000	29,540
Subtotal - Other City Taxes (lines 6 thru 12)	13	836	36,000		0	0			36,836	30,826	29,963
Licenses & Permits	14	500							500	500	0
Use of Money & Property	15	8,000							8,000	8,000	1,085
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		25,000						25,000	20,000	12,189
Other State Grants & Reimbursements	18	0	0	0	0	0		0	0	0	0
Local Grants & Reimbursements	19	31,000							31,000	31,000	243,172
Subtotal - Intergovernmental (lines 16 thru 19)	20	31,000	25,000	0	0	0		0	56,000	51,000	255,361
Charges for Fees & Service:											
Water Utility	21							40,000	40,000	40,000	37,354
Sewer Utility	22								0	0	0
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							14,000	14,000	14,000	9,141
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	2,000							2,000	2,000	0
Subtotal - Charges for Service (lines 21 thru 33)	34	2,000	0		0	0		54,000	56,000	56,000	46,495
Special Assessments	35								0	0	0
Miscellaneous	36	1,000							1,000	1,000	8,153
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
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
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43	95,569	61,000	0	0	0	0	54,000	210,569	203,098	396,477
Beginning Fund Balance July 1	44	386,920	-93,104	0	0	0	0	9,920	303,736	302,838	286,984
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	482,489	-32,104	0	0	0	0	63,920	514,305	505,936	683,461

CITY OF

DICKENS

ADOPTED BUDGET SUMMARY

YEAR ENDED JUNE 30, 2015

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 2015	(K) RE-ESTIMATED 2014	(L) ACTUAL 2013
Revenues & Other Financing Sources											
Taxes Levied on Property	1	52,233	0		0	0			52,233	55,772	55,420
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	52,233	0		0	0			52,233	55,772	55,420
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	836	36,000		0	0			36,836	30,826	29,963
Licenses & Permits	7	500	0					0	500	500	0
Use of Money and Property	8	8,000	0	0	0	0	0	0	8,000	8,000	1,085
Intergovernmental	9	31,000	25,000	0	0	0		0	56,000	51,000	255,361
Charges for Fees & Service	10	2,000	0		0	0	0	54,000	56,000	56,000	46,495
Special Assessments	11	0			0	0		0	0	0	0
Miscellaneous	12	1,000	0		0	0	0	0	1,000	1,000	8,153
Sub-Total Revenues	13	95,569	61,000	0	0	0	0	54,000	210,569	203,098	396,477
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
Total Revenues and Other Sources	17	95,569	61,000	0	0	0	0	54,000	210,569	203,098	396,477
Expenditures & Other Financing Uses											
Public Safety	18	19,000	5,800	0			0		24,800	30,000	251,889
Public Works	19	0	54,000	0			0		54,000	43,500	19,775
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	18,000	11,200	0			0		29,200	28,200	26,880
Community and Economic Development	22	0	0	0			0		0	0	0
General Government	23	47,000	0	0			0		47,000	46,500	36,280
Debt Service	24	0	0	0	0		0		0	0	0
Capital Projects	25	0	0	0		0			0	0	0
Total Government Activities Expenditures	26	84,000	71,000	0	0	0	0		155,000	148,200	334,824
Business Type Proprietary: Enterprise & ISF	27							54,000	54,000	54,000	45,799
Total Gov & Bus Type Expenditures	28	84,000	71,000	0	0	0	0	54,000	209,000	202,200	380,623
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	84,000	71,000	0	0	0	0	54,000	209,000	202,200	380,623
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31										
	32	11,569	-10,000	0	0	0	0	0	1,569	898	15,854
Beginning Fund Balance July 1	33	386,920	-93,104	0	0	0	0	9,920	303,736	302,838	286,984
Ending Fund Balance June 30	34	398,489	-103,104	0	0	0	0	9,920	305,305	303,736	302,838

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

City Name: DICKENS

Fiscal Year
2015

	Project Name (A)	Amount of Issue (B)	Date Certified to County Auditor (C)	Principal Due FY 2015 (D)	Interest Due FY 2015 +(E)	Bond Reg/Other Fees Due FY 2015 +(F)	Total Obligation Due FY 2015 =(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

