

24-221

Adoption of Budget and Certification of City Taxes

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

The City of: Dow City County Name: CRAWFORD Date Budget Adopted: 03/05/12
(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.

712-674-3350

Telephone Number

Signature

County Auditor Date Stamp

January 1, 2011 Property Valuations

Last Official Census

Regular	2a	With Gas & Electric	6,723,636	2b	Without Gas & Electric	6,440,013	510
DEBT SERVICE	3a		0	3b		0	
Ag Land	4a		53,160				

TAXES LEVIED

Code Sec.	Dollar Limit	Purpose	ENTER FIRE DISTRICT RATE BELOW	(A) Request with Utility Replacement	(B) Property Taxes Levied	(C) Rate
384.1	8.10000	Regular General levy	5a	5	54,461	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	24,285	52 3.61188
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	78,746	75,425
384.1	3.00375	Ag Land		26	0	63 0.00000
Total General Fund Tax Levies (25 + 26)				27	78,746	75,425
Special Revenue Levies						
384.8	0.27000	Emergency (if general fund at levy limit)		28	1,815	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	3,504	0.52115
Rules	Amt Nec	Other Employee Benefits		31	2,100	0.31233
Total Employee Benefit Levies (29,30,31)				32	5,604	5,368
Sub Total Special Revenue Levies (28+32)				33	7,419	7,107
Valuation						
386	As Req	With Gas & Elec	Without Gas & Elec			
		(A)	(B)	34	0	66 0.00000
		(A)	(B)	35	0	67 0.00000
		(A)	(B)	36	0	68 0.00000
		(A)	(B)	37	0	69 0.00000
		(A)	(B)	555	0	565 0.00000
		(A)	(B)	556	0	566 0.00000
		(A)	(B)	1177	0	0.00000
Total SSMID				38	0	Do Not Add
Total Special Revenue Levies				39	7,419	7,107
384.4	Amt Nec	Debt Service Levy	76.10(6)	40	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	86,165	82,532
				42		72 12.81536

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 **Dow 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	102,582	10,077	0	0	0	0	112,659	181,421	294,080
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	131,054	97,091	0	0	0	0	228,145	167,358	395,503
Actual Expenditures Except End Bal (pg 12, line 259) *	3	104,065	56,817	0	0	0	0	160,882	155,969	316,851
Ending Fund Balance June 30 (pg 12, line 261) *	4	129,571	50,351	0	0	0	0	179,922	192,810	372,732
(2)		General	Spec Rev	TIF	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Re-Estimated FY 2012				Special Rev						
Beginning Fund Balance	5	129,571	50,351	0	0	0	0	179,922	192,810	372,732
Re-Est Revenues	6	111,565	59,321	0	0	0	0	170,886	157,500	328,386
Re-Est Expenditures	7	163,146	112,528	0	0	0	0	275,674	271,475	547,149
Continuing Appropriation	8					0		0	0	0
Ending Fund Balance	9	77,990	-2,856	0	0	0	0	75,134	78,835	153,969
(3)		General	Spec Rev	TIF	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2013				Special Rev						
Beginning Fund Balance	10	77,990	-2,856	0	0	0	0	75,134	78,835	153,969
Revenues	11	118,996	100,379	0	0	0	0	219,375	169,000	388,375
Expenditures	12	165,788	103,460	0	0	0	0	269,248	236,839	506,087
Continuing Appropriation	13					0		0	0	0
Ending Fund Balance	14	31,198	-5,937	0	0	0	0	25,261	10,996	36,257

* 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		GENERAL	SPECIAL	TIF	DEBT	CAPITAL	PERMANENT	PROPRIETARY	BUDGET	RE-ESTIMATED	ACTUAL
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	2013	2012	2011
									(J)	(K)	(L)
PUBLIC SAFETY											
Police Department/Crime Prevention	1	10,500							10,500	10,500	10,270
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	9,300							9,300	9,000	8,921
Ambulance	6								0	0	0
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	0	0
Animal Control	9	100							100	100	0
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	19,900	0	0			0		19,900	19,600	19,191
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12		44,500						44,500	99,500	10,095
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		6,000						6,000	6,150	5,791
Traffic Control and Safety	15		45,960						45,960	0	0
Snow Removal	16		6,000						6,000	6,000	2,862
Highway Engineering	17								0	0	0
Street Cleaning	18		1,000						1,000	500	977
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	0	103,460	0			0		103,460	112,150	19,725
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	1,200							1,200	1,000	740
Community Mental Health	28								0	0	0
Other Health and Social Services	29								0	0	0
TOTAL (lines 23 - 29)	30	1,200	0	0			0		1,200	1,000	740
CULTURE & RECREATION											
Library Services	31	1,000							1,000	1,000	1,000
Museum, Band and Theater	32								0	0	0
Parks	33	20,000							20,000	19,931	6,549
Recreation	34								0	0	0
Cemetery	35	3,000							3,000	3,000	1,000
Community Center, Zoo, & Marina	36								0	0	0
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	24,000	0	0			0		24,000	23,931	8,549

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	1,000	0
Economic Development	40		250							250	250	250
Housing and Urban Renewal	41									0	0	0
Planning & Zoning	42		750							750	750	0
Other Com & Econ Development	43									0	0	0
TOTAL (lines 39 - 44)	45		1,000	0	0			0		1,000	2,000	250
GENERAL GOVERNMENT												
Mayor, Council, & City Manager	46		4,359							4,359	4,000	2,720
Clerk, Treasurer, & Finance Adm.	47		12,086							12,086	12,465	10,000
Elections	48		550							550	550	0
Legal Services & City Attorney	49		7,000							7,000	5,000	450
City Hall & General Buildings	50		60,000							60,000	55,000	36,701
Tort Liability	51		15,693							15,693	14,600	12,969
Other General Government	52		20,000							20,000	25,000	12,519
TOTAL (lines 46 - 52)	53		119,688	0	0			0		119,688	116,615	75,359
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	0
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58		165,788	103,460	0	0	0	0		269,248	275,296	123,814
BUSINESS TYPE ACTIVITIES Proprietary: Enterprise & Budgeted ISF												
Water Utility	59								103,000	103,000	118,300	50,572
Sewer Utility	60								38,000	38,000	38,000	39,029
Electric Utility	61								0	0	0	0
Gas Utility	62								0	0	0	0
Airport	63								0	0	0	0
Landfill/Garbage	64								78,000	78,000	94,000	47,305
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								17,839	17,839	20,041	19,039
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								236,839	236,839	270,341	155,945
TOTAL ALL EXPENDITURES (lines 58+74)	74		165,788	103,460	0	0	0	0	236,839	506,087	545,637	279,759
Regular Transfers Out	75									0	1,512	37,092
Internal TIF Loan / Repayment Transfers Out	76									0	0	0
Total ALL Transfers Out	77		0	0	0	0	0	0	0	0	1,512	37,092
Total Expenditures & Fund Transfers Out (lines 75+76)	78		165,788	103,460	0	0	0	0	236,839	506,087	547,149	316,851
Continuing Appropriation	79									0	0	0
Ending Fund Balance June 30	80		31,198	-5,937	0	0	0	0	10,996	36,257	153,969	372,732

* 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											
	1	75,425	7,107		0	0			82,532	78,012	77,430
	2								0	0	0
	3	75,425	7,107		0	0			82,532	78,012	77,430
	4								0	0	0
	5								0	0	0
Other City Taxes:											
	6	3,321	312		0	0			3,633	3,708	3,601
	7								0	0	0
	8								0	0	0
	9								0	0	0
	10								0	0	356
	11								0	0	0
	12	38,000							38,000	38,000	44,238
	13	41,321	312		0	0			41,633	41,708	48,195
	14	1,250							1,250	1,250	1,675
	15							700	700	750	5,735
Intergovernmental:											
	16								0	0	0
	17		47,000						47,000	44,650	45,963
	18		45,960						45,960	1,115	6,890
	19								0	0	0
	20	0	92,960	0	0	0		0	92,960	45,765	52,853
Charges for Fees & Service:											
	21							80,000	80,000	75,000	79,094
	22							36,000	36,000	34,500	35,744
	23							0	0	0	0
	24							0	0	0	0
	25							0	0	0	0
	26							0	0	0	0
	27							52,300	52,300	48,000	50,356
	28							0	0	0	0
	29							0	0	0	0
	30							0	0	0	0
	31							0	0	0	0
	32							0	0	0	0
	33							0	0	0	2,550
	34	0	0		0	0		168,300	168,300	157,500	167,744
	35								0	0	0
	36	1,000							1,000	1,889	4,779
Other Financing Sources:											
	37								0	1,512	37,092
	38								0	0	0
	39	0	0	0	0	0		0	0	1,512	37,092
	40								0	0	0
	41								0	0	0
	42	0	0	0	0	0		0	0	1,512	37,092
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)											
	43	118,996	100,379	0	0	0		169,000	388,375	328,386	395,503
	44	77,990	-2,856	0	0	0		78,835	153,969	372,732	294,080
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)											
	45	196,986	97,523	0	0	0		247,835	542,344	701,118	689,583

CITY OF Dow 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	75,425	7,107		0	0			82,532	78,012	77,430
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	75,425	7,107		0	0			82,532	78,012	77,430
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	41,321	312		0	0			41,633	41,708	48,195
Licenses & Permits	7	1,250	0					0	1,250	1,250	1,675
Use of Money and Property	8	0	0	0	0	0	0	700	700	750	5,735
Intergovernmental	9	0	92,960	0	0	0		0	92,960	45,765	52,853
Charges for Fees & Service	10	0	0		0	0	0	168,300	168,300	157,500	167,744
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	1,000	0		0	0	0	0	1,000	1,889	4,779
Sub-Total Revenues	13	118,996	100,379	0	0	0	0	169,000	388,375	326,874	358,411
Other Financing Sources:											
Total Transfers In	14	0	0	0	0	0	0	0	0	1,512	37,092
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	118,996	100,379	0	0	0	0	169,000	388,375	328,386	395,503
Expenditures & Other Financing Uses											
Public Safety	18	19,900	0	0			0		19,900	19,600	19,191
Public Works	19	0	103,460	0			0		103,460	112,150	19,725
Health and Social Services	20	1,200	0	0			0		1,200	1,000	740
Culture and Recreation	21	24,000	0	0			0		24,000	23,931	8,549
Community and Economic Development	22	1,000	0	0			0		1,000	2,000	250
General Government	23	119,688	0	0			0		119,688	116,615	75,359
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	165,788	103,460	0	0	0	0		269,248	275,296	123,814
Business Type Proprietary: Enterprise & ISF	27							236,839	236,839	270,341	155,945
Total Gov & Bus Type Expenditures	28	165,788	103,460	0	0	0	0	236,839	506,087	545,637	279,759
Total Transfers Out	29	0	0	0	0	0	0	0	0	1,512	37,092
Total ALL Expenditures/Fund Transfers Out	30	165,788	103,460	0	0	0	0	236,839	506,087	547,149	316,851
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31	-46,792	-3,081	0	0	0	0	-67,839	-117,712	-218,763	78,652
Continuing Appropriation	33							0	0	0	
Beginning Fund Balance July 1	34	77,990	-2,856	0	0	0	0	78,835	153,969	372,732	294,080
Ending Fund Balance June 30	35	31,198	-5,937	0	0	0	0	10,996	36,257	153,969	372,732

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

City Name: Dow 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)	2000 Water Main Project Series 2001 Bond	144,000	March 2001	7,000	2,340	39	9,379	9,379	0
(2)	2002 Rural Water Project	156,650	January 2002	2,198	6,262		8,460	8,460	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			9,198	8,602	39	17,839	17,839	0

LONG TERM DEBT SCHEDULE
GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS
PAGE 2

Fiscal Year

2013

City Name: Dow City

USE THIS PAGE ONLY AFTER FILLING LINES 1 THRU 30 ABOVE.

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 #NAME?
(31)						0		0
(32)						0		0
(33)						0		0
(34)						0		0
(35)						0		0
(36)						0		0
(37)						0		0
(38)						0		0
(39)						0		0
(40)						0		0
(41)						0		0
(42)						0		0
(43)						0		0
(44)						0		0
(45)						0		0
(46)						0		0
(47)						0		0
(48)						0		0
(49)						0		0
(50)						0		0
(51)						0		0
(52)						0		0
(53)						0		0
(54)						0		0
(55)						0		0
(56)						0		0
(57)						0		0
(58)						0		0
(59)						0		0
(60)						0		0
			9,198	8,602	39	17,839	17,839	0

