

# 43-400

## Adoption of Budget and Certification of City Taxes

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

The City of: Dunlap County Name: HARRISON & CRAWFORD Date Budget Adopted: 3/11/2015  
(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.

712-643-5721

Telephone Number

Signature

County Auditor Date Stamp

### January 1, 2014 Property Valuations

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	2a <u>24,422,217</u>	2b <u>23,594,553</u>	1,042
<b>DEBT SERVICE</b>	3a <u>25,454,598</u>	3b <u>24,626,934</u>	
Ag Land	4a <u>337,198</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	5 197,820	191,116	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 3,297	3,185	47 0.13500
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 32,000	30,915	52 1.31028
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	0	61 0
28E.22	1.50000	Unified Law Enforcement	24	0	62 0
		<b>Total General Fund Regular Levies (5 thru 24)</b>	25 233,117	225,216	
384.1	3.00375	Ag Land	26 1,013	1,013	63 3.00375
		<b>Total General Fund Tax Levies (25 + 26)</b>	27 234,130	226,229	Do Not Add
		Special Revenue Levies			
384.8	0.27000	Emergency (if general fund at levy limit)	28 6,594	6,371	64 0.27000
384.6	Amt Nec	Police & Fire Retirement	29	0	0
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30 53,867	52,042	2.20566
Rules	Amt Nec	Other Employee Benefits	31 83,334	80,510	3.41222
		<b>Total Employee Benefit Levies (29,30,31)</b>	32 137,201	132,552	65 5.61788
		<b>Sub Total Special Revenue Levies (28+32)</b>	33 143,795	138,923	
		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
		<b>Total SSMID</b>	38 0	0	Do Not Add
		<b>Total Special Revenue Levies</b>	39 143,795	138,923	
384.4	Amt Nec	<b>Debt Service Levy 76.10(6)</b>	40 61,645	59,641	70 2.42176
384.7	0.67500	<b>Capital Projects (Capital Improv. Reserve)</b>	41	0	71 0
		<b>Total Property Taxes (27+39+40+41)</b>	42 439,570	424,793	72 17.85492

### 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

**Dunlap**

		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)
<b>(1)</b>										
<b>*Annual Report FY 2014</b>										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	30,138	-29,286	203,964	-52,214	50,000	0	202,602	-7,317	195,285
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	358,718	296,801	82,588	0	19,600	0	757,707	308,794	1,066,501
Actual Expenditures Except End Bal (pg 12, line 259) *	3	387,382	284,424	0	0	30,166	0	701,972	320,018	1,021,990
Ending Fund Balance June 30 (pg 12, line 261) *	4	1,474	-16,909	286,552	-52,214	39,434	0	258,337	-18,541	239,796
<b>(2)</b>		<b>General</b>	<b>Spec Rev</b>	<b>TIF Special Rev</b>	<b>Debt Serv</b>	<b>Capt Proj</b>	<b>Permanent</b>	<b>Tot Govt</b>	<b>Proprietary</b>	<b>Grand Total</b>
<b>** Re-Estimated FY 2015</b>										
Beginning Fund Balance	5	1,474	-16,909	286,552	-52,214	39,434	0	258,337	-18,541	239,796
Re-Est Revenues	6	354,028	226,762	0	11,401	0	0	592,191	322,600	914,791
Re-Est Expenditures	7	359,430	231,590	5,661	0	0	0	596,681	336,248	932,929
Ending Fund Balance	8	-3,928	-21,737	280,891	-40,813	39,434	0	253,847	-32,189	221,658
<b>(3)</b>		<b>General</b>	<b>Spec Rev</b>	<b>TIF Special Rev</b>	<b>Debt Serv</b>	<b>Capt Proj</b>	<b>Permanent</b>	<b>Tot Govt</b>	<b>Proprietary</b>	<b>Grand Total</b>
<b>** Budget FY 2016</b>										
Beginning Fund Balance	9	-3,928	-21,737	280,891	-40,813	39,434	0	253,847	-32,189	221,658
Revenues	10	395,779	264,590	35,000	143,499	0	0	838,868	328,900	1,167,768
Expenditures	11	383,905	267,351	35,000	61,645	0	0	747,901	349,848	1,097,749
Ending Fund Balance	12	7,946	-24,498	280,891	41,041	39,434	0	344,814	-53,137	291,677

\* 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.



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)
<b>PUBLIC SAFETY</b>											
Police Department/Crime Prevention	1	123,950	57,140						181,090	169,720	189,169
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	28,300	0						28,300	25,800	18,097
Ambulance	6								0	0	0
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8	0	0						0	0	0
Animal Control	9								0	0	0
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	152,250	57,140				0		209,390	195,520	207,266
<b>PUBLIC WORKS</b>											
Roads, Bridges, & Sidewalks	12		116,000						116,000	113,100	118,916
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	0							0	0	0
Traffic Control and Safety	15								0	0	0
Snow Removal	16		3,500						3,500	3,500	0
Highway Engineering	17								0	0	0
Street Cleaning	18								0	0	0
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	119,500				0		119,500	116,600	118,916
<b>HEALTH &amp; SOCIAL SERVICES</b>											
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
<b>CULTURE &amp; RECREATION</b>											
Library Services	31	44,355	19,227						63,582	55,210	49,716
Museum, Band and Theater	32								0	0	0
Parks	33	18,200	2,277						20,477	27,200	23,976
Recreation	34	40,700	3,060						43,760	41,850	54,574
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36	15,000							15,000	15,000	17,410
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	118,255	24,564				0		142,819	139,260	145,676

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)
<b>COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>											
Community Beautification	39								0	0	0
Economic Development	40		0						0	2,900	0
Housing and Urban Renewal	41								0	0	0
Planning & Zoning	42	0	0						0	0	0
Other Com & Econ Development	43		0	0					0	0	0
	44										
<b>TOTAL (lines 39 - 44)</b>	45	0	0	0			0		0	2,900	0
<b>GENERAL GOVERNMENT</b>											
Mayor, Council, & City Manager	46	4,200	300						4,500	5,100	4,324
Clerk, Treasurer, & Finance Adm.	47	36,500	20,965						57,465	52,400	49,136
Elections	48	1,500							1,500	0	1,586
Legal Services & City Attorney	49	6,000							6,000	6,000	5,118
City Hall & General Buildings	50	13,500	0						13,500	15,800	12,774
Tort Liability	51	32,000							32,000	32,000	30,541
Other General Government	52	19,700							19,700	19,700	18,108
<b>TOTAL (lines 46 - 52)</b>	53	113,400	21,265	0			0		134,665	131,000	121,587
<b>DEBT SERVICE</b>	54				61,645				61,645	0	0
Gov Capital Projects	55					0			0	0	30,166
TIF Capital Projects	56								0	0	0
<b>TOTAL CAPITAL PROJECTS</b>	57	0	0	0		0	0		0	0	30,166
<b>TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)</b>	58	383,905	222,469	0	61,645	0	0		668,019	585,280	623,611
<b>BUSINESS TYPE ACTIVITIES Proprietary: Enterprise &amp; Budgeted ISF</b>											
Water Utility	59							172,848	172,848	165,248	181,373
Sewer Utility	60							83,000	83,000	77,000	48,481
Electric Utility	61							0	0	0	0
Gas Utility	62							0	0	0	0
Airport	63							0	0	0	0
Landfill/Garbage	64							84,000	84,000	84,000	80,164
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
<b>TOTAL Business Type Expenditures (lines 59 - 73)</b>	73							339,848	339,848	326,248	310,018
<b>TOTAL ALL EXPENDITURES (lines 58+74)</b>	74	383,905	222,469	0	61,645	0	0	339,848	1,007,867	911,528	933,629
Regular Transfers Out	75	0	44,882		0	0		10,000	54,882	15,740	45,600
Internal TIF Loan / Repayment Transfers Out	76			35,000					35,000	5,661	42,761
<b>Total ALL Transfers Out</b>	77	0	44,882	35,000	0	0	0	10,000	89,882	21,401	88,361
<b>Total Expenditures &amp; Fund Transfers Out (lines 75+76)</b>	78	383,905	267,351	35,000	61,645	0	0	349,848	1,097,749	932,929	1,021,990
<b>Ending Fund Balance June 30</b>	79	7,946	-24,498	280,891	41,041	39,434	0	-53,137	291,677	221,658	239,796

\* 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)
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>											
	1	226,229	138,923		59,641	0			424,793	332,115	372,854
	2								0	0	0
	3	226,229	138,923		59,641	0			424,793	332,115	372,854
	4								0	0	0
	5			35,000					35,000	0	39,827
Other City Taxes:											
	6	7,901	4,872		2,004	0			14,777	0	0
	7								0	0	0
	8								0	0	0
	9								0	0	0
	10								0	0	0
	11								0	0	0
	12	70,000							70,000	65,000	66,421
	13	77,901	4,872		2,004	0			84,777	65,000	66,421
	14	4,675							4,675	4,675	7,970
	15	3,000	0					0	3,000	2,500	1,743
Intergovernmental:											
	16	15,000							15,000	10,000	0
	17		116,000						116,000	105,000	109,048
	18	8,774	4,795	0	1,972	0		0	15,541	1,000	13,203
	19	24,000							24,000	24,000	31,994
	20	47,774	120,795	0	1,972	0		0	170,541	140,000	154,245
Charges for Fees & Service:											
	21							161,600	161,600	155,600	141,878
	22							80,800	80,800	80,500	81,114
	23								0	0	0
	24								0	0	0
	25								0	0	0
	26								0	0	0
	27							84,000	84,000	84,000	83,302
	28								0	0	0
	29								0	0	0
	30								0	0	0
	31								0	0	0
	32								0	0	0
	33	12,200							12,200	12,500	11,839
	34	12,200	0		0	0	0	326,400	338,600	332,600	318,133
	35								0	0	0
	36	16,500	0					0	16,500	16,500	16,947
Other Financing Sources:											
	37	7,500	0		44,882	0		2,500	54,882	15,740	45,600
	38			0	35,000				35,000	5,661	42,761
	39	7,500	0	0	79,882	0	0	2,500	89,882	21,401	88,361
	40								0	0	0
	41								0	0	0
	42	7,500	0	0	79,882	0	0	2,500	89,882	21,401	88,361
<b>Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, &amp; 41)</b>											
	43	395,779	264,590	35,000	143,499	0	0	328,900	1,167,768	914,791	1,066,501
	44	-3,928	-21,737	280,891	-40,813	39,434	0	-32,189	221,658	239,796	195,285
<b>TOTAL REVENUES &amp; BEGIN BALANCE (lines 42+43)</b>											
	45	391,851	242,853	315,891	102,686	39,434	0	296,711	1,389,426	1,154,587	1,261,786

**CITY OF**  
**Dunlap**  
**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)
<b>Revenues &amp; Other Financing Sources</b>											
Taxes Levied on Property	1	226,229	138,923		59,641	0			424,793	332,115	372,854
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	226,229	138,923		59,641	0			424,793	332,115	372,854
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			35,000					35,000	0	39,827
Other City Taxes	6	77,901	4,872		2,004	0			84,777	65,000	66,421
Licenses & Permits	7	4,675	0					0	4,675	4,675	7,970
Use of Money and Property	8	3,000	0	0	0	0	0	0	3,000	2,500	1,743
Intergovernmental	9	47,774	120,795	0	1,972	0		0	170,541	140,000	154,245
Charges for Fees & Service	10	12,200	0		0	0		326,400	338,600	332,600	318,133
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	16,500	0		0	0		0	16,500	16,500	16,947
Sub-Total Revenues	13	388,279	264,590	35,000	63,617	0		326,400	1,077,886	893,390	978,140
<b>Other Financing Sources:</b>											
Total Transfers In	14	7,500	0	0	79,882	0		2,500	89,882	21,401	88,361
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
<b>Total Revenues and Other Sources</b>	<b>17</b>	<b>395,779</b>	<b>264,590</b>	<b>35,000</b>	<b>143,499</b>	<b>0</b>		<b>328,900</b>	<b>1,167,768</b>	<b>914,791</b>	<b>1,066,501</b>
<b>Expenditures &amp; Other Financing Uses</b>											
Public Safety	18	152,250	57,140	0					209,390	195,520	207,266
Public Works	19	0	119,500	0					119,500	116,600	118,916
Health and Social Services	20	0	0	0					0	0	0
Culture and Recreation	21	118,255	24,564	0					142,819	139,260	145,676
Community and Economic Development	22	0	0	0					0	2,900	0
General Government	23	113,400	21,265	0					134,665	131,000	121,587
Debt Service	24	0	0	0	61,645				61,645	0	0
Capital Projects	25	0	0	0		0			0	0	30,166
<b>Total Government Activities Expenditures</b>	<b>26</b>	<b>383,905</b>	<b>222,469</b>	<b>0</b>	<b>61,645</b>	<b>0</b>			<b>668,019</b>	<b>585,280</b>	<b>623,611</b>
Business Type Proprietary: Enterprise & ISF	27							339,848	339,848	326,248	310,018
<b>Total Gov &amp; Bus Type Expenditures</b>	<b>28</b>	<b>383,905</b>	<b>222,469</b>	<b>0</b>	<b>61,645</b>	<b>0</b>		<b>339,848</b>	<b>1,007,867</b>	<b>911,528</b>	<b>933,629</b>
<b>Total Transfers Out</b>	<b>29</b>	<b>0</b>	<b>44,882</b>	<b>35,000</b>	<b>0</b>	<b>0</b>		<b>10,000</b>	<b>89,882</b>	<b>21,401</b>	<b>88,361</b>
<b>Total ALL Expenditures/Fund Transfers Out</b>	<b>30</b>	<b>383,905</b>	<b>267,351</b>	<b>35,000</b>	<b>61,645</b>	<b>0</b>		<b>349,848</b>	<b>1,097,749</b>	<b>932,929</b>	<b>1,021,990</b>
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	11,874	-2,761	0	81,854	0		-20,948	70,019	-18,138	44,511
<b>Beginning Fund Balance July 1</b>	<b>33</b>	<b>-3,928</b>	<b>-21,737</b>	<b>280,891</b>	<b>-40,813</b>	<b>39,434</b>		<b>0</b>	<b>221,658</b>	<b>239,796</b>	<b>195,285</b>
<b>Ending Fund Balance June 30</b>	<b>34</b>	<b>7,946</b>	<b>-24,498</b>	<b>280,891</b>	<b>41,041</b>	<b>39,434</b>		<b>0</b>	<b>291,677</b>	<b>221,658</b>	<b>239,796</b>

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

City Name: Dunlap

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) SPORTS COMPLEX	54,300	DECEMBER 2001	5,430	310		5,740	5,740	0
(3) AIR INDUCTORS/SEWER #4669	95,000	MAY 2006	8,305	945		9,250	9,250	0
(4) SRF LOAN WELL #4	156,000	AUGUST 2008	8,000	2,940		10,940	10,940	0
(5) LEGION HALL RENOVATION DCDC	200,000	NOVEMBER 2014	26,233	8,767		35,000	35,000	0
(6) CITY HALL RENOVATION UBI	310,000	AUGUST 2014	35,000	4,245		39,245	39,245	0
(7) IOWA AVENUE STREET PROJECT #1	675,000	AUGUST 2014	45,000	16,645		61,645		61,645
(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			127,968	33,852	0	161,820	100,175	61,645

