

25-238

Adoption of Budget and Certification of City Taxes

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

The City of: Redfield County Name: DALLAS Date Budget Adopted: 3/3/2015
(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.

515-833-2512
Telephone Number

Signature

County Auditor Date Stamp

January 1, 2014 Property Valuations

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	2a <u>19,402,142</u>	2b <u>18,941,289</u>	835
DEBT SERVICE	3a <u>19,402,142</u>	3b <u>18,941,289</u>	
Ag Land	4a <u>171,585</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	5 157,157	153,424	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 _____	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(15)	0.06750	Levee Impr. fund in special charter city	13 _____	0	51 0
12(17)	Amt Nec	Liability, property & self insurance costs	14 19,000	18,549	52 0.97927
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
		Total General Fund Regular Levies (5 thru 24)	25 176,157	171,973	
384.1	3.00375	Ag Land	26 515	515	63 3.00375
		Total General Fund Tax Levies (25 + 26)	27 176,672	172,488	Do Not Add
		Special Revenue Levies			
384.8	0.27000	Emergency (if general fund at levy limit)	28 5,239	5,114	64 0.27000
384.6	Amt Nec	Police & Fire Retirement	29 _____	0	0
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30 53,550	52,278	2.76000
Rules	Amt Nec	Other Employee Benefits	31 _____	0	0
		Total Employee Benefit Levies (29,30,31)	32 53,550	52,278	65 2.76000
		Sub Total Special Revenue Levies (28+32)	33 58,789	57,392	
		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 58,789	57,392	
384.4	Amt Nec	Debt Service Levy 76.10(6)	40 73,976	72,219	70 3.81277
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41 _____	0	71 0
		Total Property Taxes (27+39+40+41)	42 309,437	302,099	72 15.92204

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

Redfield

		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	39,296	234,804	60	-20,569	-8,657	46,607	291,541	402,149	693,690
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	314,601	282,668	664	162,066	5,400	2,544	767,943	440,595	1,208,538
Actual Expenditures Except End Bal (pg 12, line 259) *	3	291,874	262,245	4,229	119,951	64,828	0	743,127	490,604	1,233,731
Ending Fund Balance June 30 (pg 12, line 261) *	4	62,023	255,227	-3,505	21,546	-68,085	49,151	316,357	352,140	668,497
(2)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Re-Estimated FY 2015										
Beginning Fund Balance	5	62,023	255,227	-3,505	21,546	-68,085	49,151	316,357	352,140	668,497
Re-Est Revenues	6	312,198	213,598	0	142,002	5,000	0	672,798	459,100	1,131,898
Re-Est Expenditures	7	296,452	126,142	0	116,576	6,500	0	545,670	495,430	1,041,100
Ending Fund Balance	8	77,769	342,683	-3,505	46,972	-69,585	49,151	443,485	315,810	759,295
(3)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2016										
Beginning Fund Balance	9	77,769	342,683	-3,505	46,972	-69,585	49,151	443,485	315,810	759,295
Revenues	10	308,514	252,784	0	128,147	2,500	0	691,945	458,020	1,149,965
Expenditures	11	311,562	244,926	0	159,410	2,100	0	717,998	521,373	1,239,371
Ending Fund Balance	12	74,721	350,541	-3,505	15,709	-69,185	49,151	417,432	252,457	669,889

* 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 _____ **Redfield**

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		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)
PUBLIC SAFETY											
Police Department/Crime Prevention	1	48,500	0						48,500	46,680	43,274
Jail	2								0	0	0
Emergency Management	3		0						0	0	0
Flood Control	4								0	0	0
Fire Department	5	30,000	3,000						33,000	30,450	20,764
Ambulance	6	16,445	500						16,945	13,950	10,755
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	0	0
Animal Control	9	300							300	300	61
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	95,245	3,500				0		98,745	91,380	74,854
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	0	179,187						179,187	66,890	106,269
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		25,000						25,000	23,000	21,508
Traffic Control and Safety	15								0	0	0
Snow Removal	16		0						0	0	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	65,000							65,000	61,000	56,627
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	65,000	204,187				0		269,187	150,890	184,404
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
CULTURE & RECREATION											
Library Services	31	63,262	16,050						79,312	78,662	72,214
Museum, Band and Theater	32								0	0	0
Parks	33	11,000	500						11,500	11,500	21,674
Recreation	34								0	0	0
Cemetery	35	2,000							2,000	2,000	2,000
Community Center, Zoo, & Marina	36								0	0	0
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	76,262	16,550				0		92,812	92,162	95,888

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)
COMMUNITY & ECONOMIC DEVELOPMENT											
Community Beautification	39	1,500							1,500	1,500	1,000
Economic Development	40	2,870	0	0					2,870	3,500	4,229
Housing and Urban Renewal	41		0						0	0	55,690
Planning & Zoning	42	1,560							1,560	1,560	1,560
Other Com & Econ Development	43								0	0	0
	44										
TOTAL (lines 39 - 44)	45	5,930	0	0			0		5,930	6,560	62,479
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46	4,500	450						4,950	4,950	4,188
Clerk, Treasurer, & Finance Adm.	47	30,775	15,000						45,775	42,350	51,171
Elections	48								0	0	999
Legal Services & City Attorney	49	19,750							19,750	19,750	13,068
City Hall & General Buildings	50	14,100							14,100	9,300	21,734
Tort Liability	51								0	0	0
Other General Government	52								0	0	0
TOTAL (lines 46 - 52)	53	69,125	15,450	0			0		84,575	76,350	91,160
DEBT SERVICE	54				159,410				159,410	116,576	119,951
Gov Capital Projects	55					2,100			2,100	6,500	64,828
TIF Capital Projects	56								0	0	0
TOTAL CAPITAL PROJECTS	57	0	0	0		2,100	0		2,100	6,500	64,828
TOTAL Government Activities Expenditures <i>(lines 11+22+30+38+45+53+54+57)</i>	58	311,562	239,687	0	159,410	2,100	0		712,759	540,418	693,564
BUSINESS TYPE ACTIVITIES											
Proprietary: Enterprise & Budgeted ISF											
Water Utility	59							318,123	318,123	311,085	219,075
Sewer Utility	60							151,275	151,275	132,550	86,975
Electric Utility	61							0	0	0	0
Gas Utility	62							0	0	0	0
Airport	63							0	0	0	0
Landfill/Garbage	64							0	0	0	0
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	132,559
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							469,398	469,398	443,635	438,609
TOTAL ALL EXPENDITURES (lines 58+74)	74	311,562	239,687	0	159,410	2,100	0	469,398	1,182,157	984,053	1,132,173
Regular Transfers Out	75	0	5,239			0		51,975	57,214	57,047	101,558
Internal TIF Loan / Repayment Transfers Out	76							0	0	0	0
Total ALL Transfers Out	77	0	5,239	0	0	0	0	51,975	57,214	57,047	101,558
Total Expenditures & Fund Transfers Out (lines 75+76)	78	311,562	244,926	0	159,410	2,100	0	521,373	1,239,371	1,041,100	1,233,731
Ending Fund Balance June 30	79	74,721	350,541	-3,505	15,709	-69,185	49,151	252,457	669,889	759,295	668,497

* 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											
	1	172,488	57,392		72,219	0			302,099	330,708	292,855
	2								0	0	0
	3	172,488	57,392		72,219	0			302,099	330,708	292,855
	4								0	0	0
	5			0					0	0	664
Other City Taxes:											
	6	4,184	1,397		1,757	0			7,338	0	0
	7								0	0	952
	8								0	0	0
	9								0	0	0
	10								0	0	0
	11								0	0	0
	12		110,000						110,000	70,000	93,199
	13	4,184	111,397		1,757	0			117,338	70,000	94,151
	14	1,805							1,805	1,955	1,739
	15	805							805	780	1,004
Intergovernmental:											
	16		0			0			0	0	0
	17		82,250						82,250	80,000	83,462
	18	12,393	1,745	0	2,196	0		0	16,334	16,858	56,694
	19	45,000	0						45,000	43,700	51,794
	20	57,393	83,995	0	2,196	0		0	143,584	140,558	191,950
Charges for Fees & Service:											
	21							316,550	316,550	328,550	305,325
	22							141,470	141,470	130,550	135,030
	23							0	0	0	0
	24							0	0	0	0
	25							0	0	0	0
	26							0	0	0	0
	27	60,750						60,750	60,700	63,630	
	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	455
	34	60,750	0		0	0	0	458,020	518,770	519,800	504,440
	35								0	0	0
	36	5,850							5,850	6,050	20,177
Other Financing Sources:											
	37	5,239	0		51,975	0			57,214	57,047	101,558
	38								0	0	0
	39	5,239	0	0	51,975	0	0	0	57,214	57,047	101,558
	40					0		0	0	0	0
	41					2,500			2,500	5,000	0
	42	5,239	0	0	51,975	2,500	0	0	59,714	62,047	101,558
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)											
	43	308,514	252,784	0	128,147	2,500	0	458,020	1,149,965	1,131,898	1,208,538
	44	77,769	342,683	-3,505	46,972	-69,585	49,151	315,810	759,295	668,497	693,690
	45	386,283	595,467	-3,505	175,119	-67,085	49,151	773,830	1,909,260	1,800,395	1,902,228

CITY OF Redfield

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	172,488	57,392		72,219	0			302,099	330,708	292,855
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	172,488	57,392		72,219	0			302,099	330,708	292,855
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	664
Other City Taxes	6	4,184	111,397		1,757	0			117,338	70,000	94,151
Licenses & Permits	7	1,805	0					0	1,805	1,955	1,739
Use of Money and Property	8	805	0	0	0	0	0	0	805	780	1,004
Intergovernmental	9	57,393	83,995	0	2,196	0		0	143,584	140,558	191,950
Charges for Fees & Service	10	60,750	0		0	0		458,020	518,770	519,800	504,440
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	5,850	0		0	0		0	5,850	6,050	20,177
Sub-Total Revenues	13	303,275	252,784	0	76,172	0		458,020	1,090,251	1,069,851	1,106,980
Other Financing Sources:											
Total Transfers In	14	5,239	0	0	51,975	0		0	57,214	57,047	101,558
Proceeds of Debt	15	0	0	0	0	0		0	0	0	0
Proceeds of Capital Asset Sales	16	0	0	0	0	2,500		0	2,500	5,000	0
Total Revenues and Other Sources	17	308,514	252,784	0	128,147	2,500		458,020	1,149,965	1,131,898	1,208,538
Expenditures & Other Financing Uses											
Public Safety	18	95,245	3,500	0				0	98,745	91,380	74,854
Public Works	19	65,000	204,187	0				0	269,187	150,890	184,404
Health and Social Services	20	0	0	0				0	0	0	0
Culture and Recreation	21	76,262	16,550	0				0	92,812	92,162	95,888
Community and Economic Development	22	5,930	0	0				0	5,930	6,560	62,479
General Government	23	69,125	15,450	0				0	84,575	76,350	91,160
Debt Service	24	0	0	0	159,410			0	159,410	116,576	119,951
Capital Projects	25	0	0	0		2,100		0	2,100	6,500	64,828
Total Government Activities Expenditures	26	311,562	239,687	0	159,410	2,100		0	712,759	540,418	693,564
Business Type Proprietary: Enterprise & ISF	27							469,398	469,398	443,635	438,609
Total Gov & Bus Type Expenditures	28	311,562	239,687	0	159,410	2,100		469,398	1,182,157	984,053	1,132,173
Total Transfers Out	29	0	5,239	0	0	0		51,975	57,214	57,047	101,558
Total ALL Expenditures/Fund Transfers Out	30	311,562	244,926	0	159,410	2,100		521,373	1,239,371	1,041,100	1,233,731
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-3,048	7,858	0	-31,263	400		0	-89,406	90,798	-25,193
Beginning Fund Balance July 1	33	77,769	342,683	-3,505	46,972	-69,585	49,151	315,810	759,295	668,497	693,690
Ending Fund Balance June 30	34	74,721	350,541	-3,505	15,709	-69,185	49,151	252,457	669,889	759,295	668,497

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

City Name: Redfield

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) LANDFILL ASSESSMENTS	103,745	JAN 1994	3,099			3,099		3,099
(3) WATER REVENUE LOAN	1,700,000	OCT 2011	67,000	44,460	3,705	115,165	115,165	0
(4) GO STREET IMPOROVEMENT/REFUNDING SW LOAN	1,085,000	NOV 2012	75,000	18,485		93,485	51,975	41,510
(5) WATER REFUNDING LOAN	155,000	NOV 2012	16,400	2,058		18,458		18,458
(6) GO LOAN/FIRE TRUCK	177,000	MAR 2005	10,687	222		10,909		10,909
(7) EMS Suburban Loan First State Bank	29,953	FEB 2015	8,205			8,205	8,205	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			180,391	65,225	3,705	249,321	175,345	73,976

