The City of : PANORAMA PARK County Name: SCOTT COUNTY

Adopted On: 2/10/2021 Resolution: 2021-04

The below-signed certifies that the City Council, on the date stated above, lawfully approved the named resolution adopting a budget for next fiscal year, as summarized on this and the supporting pages.

|              |    | With Gas & Electric |    | Without Gas & Electric |                           |
|--------------|----|---------------------|----|------------------------|---------------------------|
| Regular      | 2a | 4,901,174           | 2b | 4,768,450              | City Number: 82-782       |
| DEBT SERVICE | 3a | 4,901,174           | 3b | 4,768,450              | Last Official Census: 129 |
| Ag Land      | 4a | 0                   |    |                        |                           |

TAXES LEVIED

|   |                 | TAXES LEV                            | IE | D                               |      |                                     |                          |  |         |
|---|-----------------|--------------------------------------|----|---------------------------------|------|-------------------------------------|--------------------------|--|---------|
| Purpose                                       | Dollar<br>Limit | ENTER FIRE<br>DISTRICT RATE<br>BELOW |    |                                 |      | Request with Utility<br>Replacement | Property<br>Taxes Levied |  | Rate    |
| Regular General levy                          | 8.10000         |                                      | T  |                                 | 5    | 29,950                              | 29,139                   | 43   | 6.11078 |
| Non-Voted Other Permissible Levies            |                 |                                      | T  |                                 |      |                                     |                          |  |         |
| Contract for use of Bridge                    | 0.67500         |                                      | T  |                                 | 6    |                                     | 0                        | 44   | 0.00000 |
| Opr & Maint publicly owned Transit            | 0.95000         |                                      | T  |                                 | 7    |                                     | 0                        | 45   | 0.00000 |
| Rent, Ins. Maint of Civic Center              | Amt<br>Nec      |                                      | T  |                                 | 8    |                                     | 0                        | 46   | 0.00000 |
| Opr & Maint of City owned Civic Center        | 0.13500         |                                      | T  |                                 | 9    |                                     | 0                        | 47   | 0.00000 |
| Planning a Sanitary Disposal Project          | 0.06750         |                                      | T  |                                 | 10   |                                     | 0                        | 48   | 0.00000 |
| Aviation Authority (under sec.330A.15)        | 0.27000         |                                      |    |                                 | 11   |                                     | 0                        | 49   | 0.00000 |
| Levee Impr. fund in special charter city      | 0.06750         |                                      |    |                                 | 13   |                                     | 0                        | 51   | 0.00000 |
| Liability, property & self insurance costs    | Amt<br>Nec      |                                      |    |                                 | 14   |                                     | 0                        | 52   | 0.00000 |
| Support of a Local Emerg.Mgmt.Comm.           | Amt<br>Nec      |                                      |    |                                 | 462  |                                     | 0                        | 465  | 0.00000 |
| Voted Other Permissible Levies                |                 |                                      | I  |                                 |      |                                     |                          |  |         |
| Instrumental/Vocal Music Groups               | 0.13500         |                                      | I  |                                 | 15   |                                     | 0                        | 53   | 0.00000 |
| Memorial Building                             | 0.81000         |                                      | I  |                                 | 16   |                                     | 0                        |  | 0.00000 |
| Symphony Orchestra                            | 0.13500         |                                      | T  |                                 | 17   |                                     | 0                        | 55   | 0.00000 |
| Cultural & Scientific Facilities              | 0.27000         |                                      |    |                                 | 18   |                                     | 0                        | 56   | 0.00000 |
| County Bridge                                 | As<br>Voted     |                                      |    |                                 | 19   |                                     | 0                        | 57   | 0.00000 |
| Missi or Missouri River Bridge Const.         | 1.35000         |                                      | T  |                                 | 20   |                                     | 0                        | 58   | 0.00000 |
| Aid to a Transit Company                      | 0.03375         |                                      | T  |                                 | 21   |                                     | 0                        | 59   | 0.00000 |
| Maintain Institution received by gift/devise  | 0.20500         |                                      | Τ  |                                 | 22   |                                     | 0                        | 60   | 0.00000 |
| City Emergency Medical District               | 1.00000         |                                      | T  |                                 | 463  |                                     | 0                        | 466  | 0.00000 |
| Support Public Library                        | 0.27000         |                                      | I  |                                 | 23   |                                     | 0                        | 61   | 0.00000 |
| Unified Law Enforcement                       | 1.50000         |                                      |    |                                 | 24   |                                     | 0                        | 62   | 0.00000 |
| Total General Fund Regular Levies (5 thru 24) |                 |                                      | I  |                                 | 25   | 29,950                              | 29,139                   |  |         |
| Ag Land                                       | 3.00375         |                                      | I  |                                 | 26   |                                     | 0                        | 63   | 0.00000 |
| Total General Fund Tax Levies (25 + 26)       |                 |                                      |    |                                 | 27   | 29,950                              | 29,139                   |  |         |
| Special Revenue Levies                        |                 |                                      |    |                                 |      |                                     |                          |  |         |
| Emergency (if general fund at levy limit)     | 0.27000         |                                      |    |                                 | 28   |                                     | 0                        | 64   | 0.00000 |
| Police & Fire Retirement                      | Amt<br>Nec      |                                      |    |                                 | 29   |                                     | 0                        |  | 0.00000 |
| FICA & IPERS (if general fund at levy limit)  | Amt<br>Nec      |                                      |    |                                 | 30   |                                     | 0                        |  | 0.00000 |
| Other Employee Benefits                       | Amt<br>Nec      |                                      |    |                                 | 31   |                                     | 0                        |  | 0.00000 |
| Total Employee Benefit Levies (29,30,31)      |                 |                                      |    |                                 | 32   | 0                                   | 0                        | 65   | 0.00000 |
| Sub Total Special Revenue Levies (28+32)      |                 |                                      |    |                                 | 33   | 0                                   | 0                        |  |         |
| As Req  |                 | With Gas & Elec<br>Valuation         |    | Without Gas &<br>Elec Valuation |      |                                     |                          |  |         |
| SSMID 1                                       |                 | 0                                    |    | 0                               |      |                                     | 0                        |  | 0.00000 |
| SSMID 2                                       |                 | 0                                    |    | 0                               |      |                                     | 0                        |  | 0.00000 |
| SSMID 3                                       |                 | 0                                    |    | 0                               |      |                                     | 0                        |  | 0.00000 |
| SSMID 4                                       |                 | 0                                    |    | 0                               |      |                                     | 0                        |  | 0.00000 |
| SSMID 5                                       |                 |                                      |    | 0                               |      |                                     | 0                        | Santana Company of the Company of th | 0.00000 |
| SSMID 6                                       |                 | 0                                    | -  | 0                               |      |                                     | 0                        |  | 0.00000 |
| SSMID 7                                       |                 | 0                                    | -  |                                 | 1177 |                                     | 0                        |  | 0.00000 |
| SSMID 8                                       |                 | 0                                    |    | 0                               | 1185 |                                     | 0                        | 1187   | 0.00000 |
| Total Special Revenue Levies                  |                 |                                      | 1  |                                 | 39   |                                     | 0                        |  |         |
| Debt Service Levy 76.10(6)                    | Amt Nec         |                                      | 1  |                                 | 40   | 0                                   | 0                        |  | 0.00000 |
| Capital Projects (Capital Improv. Reserve)    | 0.67500         |                                      | 1  |                                 | 41   |                                     | 0                        |  | 0.00000 |
| Total Property Taxes (27+39+40+41)            |                 |                                      | L  |                                 | 42   | 29,950                              | 29,139                   | 72   | 6.11078 |

| Day & Alcas Trees | 2/10/21 |                    |        |
|-------------------|---------|--------------------|--------|
| Signature )       | (Date)  | ( County Auditor ) | (Date) |

02/10/2021

## NOTICE OF PUBLIC HEARING - CITY OF PANORAMA PARK - PROPOSED PROPERTY TAX LEVY Fiscal Year July 1, 2021 - June 30, 2022

The City Council will conduct a public hearing on the proposed Fiscal Year City property tax levy as follows:

Meeting Date: 1/27/2021 Meeting Time: 07:00 PM Meeting Location: City Hall 120 Short Street Panorama Park, Iowa

At the public hearing any resident or taxpayer may present objections to, or arguments in favor of the proposed tax levy. After adoption of the proposed tax levy, the City Council will publish notice and hold a hearing on the proposed city budget.

City Website (if available) https://panoramaparkiowa.com

City Telephone Number (563) 293-1293

|  | Current Year Certified Property Tax 2020 - 2021 | Budget Year Effective Property Tax 2021 - 2022 | Budget Year Proposed Maximum Property Tax 2021 -<br>2022 | Annual %<br>CHG |
|--|---|--|--|-----------------|
| Regular Taxable Valuation                  | 5,013,961                                       | 4,901,174                                      | 4,901,174  |                 |
| Tax Levies:                                |   |  |  |                 |
| Regular General                            | 29,950  | 29,950   | 30,548   |                 |
| Contract for Use of Bridge                 | 0   | 0  | 0  |                 |
| Opr & Maint Publicly Owned Transit         | 0   | 0  | 0  |                 |
| Rent, Ins. Maint. Of Non-Owned Civ. Ctr.   | 0   | 0  | 0  |                 |
| Opr & Maint of City-Owned Civic Center     | 0   | 0  | 0  |                 |
| Planning a Sanitary Disposal Project       | 0   | 0  | 0  |                 |
| Liability, Property & Self-Insurance Costs | 0   | 0  | 0  |                 |
| Support of Local Emer. Mgmt. Commission    | 0   | 0  | 0  |                 |
| Emergency                                  | 0   | 0  | 0  |                 |
| Police & Fire Retirement                   | 0   | 0  | 0  |                 |
| FICA & IPERS                               | 0   | 0  | 0  |                 |
| Other Employee Benefits                    | 0   | 0  | 0  |                 |
| Total Tax Levy                             | 29,950  | 29,950   | 30,548   | 1.99            |
| Tax Rate                                   | 5.97332   | 6.11078  | 6.23279  |                 |

### Explanation of significant increases in the budget:

Adjustment for projected inflation

## If applicable, the above notice also available online at:

https://panoramaparkiowa.com

<sup>\*</sup>Total city tax rate will also include voted general fund levy, debt service levy, and capital improvement reserve levy.

\*\*Budget year effective property tax rate is the rate that would be assessed for these levies if the dollars requested is not changed in the coming budget year

### **Commercial & Industrial Replacement Claim Estimation**

City Name: PANORAMA PARK Fiscal Year July 1, 2021 - June 30, 2022

This sheet has been designed to allow each city to estimate the amount of property tax reimbursement that will be received from the State for each fund.

|                      |   | Commercial - Non-TIF | F |       | Commerical - TIF |   | Industrial - Non-TIF | Industrial - TIF  |
|----------------------|---|----------------------|---|-------|------------------|---|----------------------|-------------------|
| Taxable              | 1 |                      |   | 5,904 | 0                |   | 0                    | 0                 |
| 100% Assessed        | 2 |                      |   | 6,560 | 0                |   | 0                    | 0                 |
|                      | A |                      |   |       | REPLACEMENT      |   |                      |                   |
| General Fund         |   |                      | 3 |       |                  | 4 |                      | REVENUES, LINE 18 |
| Special Fund         |   |                      | 4 |       |                  | 0 |                      | REVENUES, LINE 18 |
| Debt Fund            |   |                      | 5 |       |                  | 0 |                      | REVENUES, LINE 18 |
| Capital Reserve Fund |   |                      | 6 |       |                  | 0 |                      | REVENUES, LINE 18 |

### REPLACEMENT PAYMENT PERCENTAGE

Beginning in FY 2021-2022, the amount of commercial & industrial replacement payments paid by the State of Iowa to local governments becomes limited by the total amount of payments made in FY 2016-2017. This limitation of total dollars available for repayment of commercial & industrial replacement claims may cause all payments to local governments to be pro-rated. The amount of proratation necessary for the budget year will not be known until August, but the dropdown below will allow the estimated commercial & industrial replacement payments to be reduced by a selected proration percentage.

To reduce that estimated amount of commercial & industrial replacement payment budgeted for the coming fiscal year, complete an esitmation of the replacement payment above. Once complete, select a proration percentage from the list below. The proration percentage will limit the amount of estimated replacement payment budgeted. This will hopefully prevent an over estimation in the budget year revenues.

### **Proration Percentage**

100%

Please input the amount of revenue being received from any grants or reimbursements from the State of Iowa, excluding the replacement amounts on lines 3 through 6 above. Separate the revenues by fund receiving the money.

|                                     | General | Special Revenue | TIF Sp. Revenue | Debt Service | Capital Projects | Proprietary |
|-------------------------------------|---------|-----------------|-----------------|--------------|------------------|-------------|
| Other State Grants & Reimbursements |         |                 |                 |              |                  |             |

# Commercial & Industrial Replacement Claim Estimation City Name: PANORAMA PARK Fiscal Year July 1, 2021 - June 30, 2022

|                                 |          |    | Commercial - Reg | Industrial - Reg | Replacement |
|---------------------------------|----------|----|------------------|------------------|-------------|
| Special Fund - Total All SSMIDS |          | 1  |                  |                  | 0           |
| SSMID 1                         | Taxable  | 2  | 0                | 0                |             |
|                                 | Assessed | 3  | 0                | 0                | 0           |
| SSMID 2                         | Taxable  |    | . 0              | 0                |             |
|                                 | Assessed | 5  | 0                | 0                | 0           |
| SSMID 3                         | Taxable  | (  | 0                | 0                |             |
|                                 | Assessed | 7  | 0                | 0                | 0           |
| SSMID 4                         | Taxable  | 8  | 0                | 0                |             |
|                                 | Assessed | 9  | 0                | 0                | 0           |
| SSMID 5                         | Taxable  | 10 | 0                | 0                |             |
|                                 | Assessed | 11 | 0                | 0                | 0           |
| SSMID 6                         | Taxable  | 12 | 0                | 0                |             |
|                                 | Assessed | 13 | 0                | 0                | 0           |
| SSMID 7                         | Taxable  | 14 | . 0              | 0                |             |
|                                 | Assessed | 15 | 0                | 0                | 0           |
| SSMID 8                         | Taxable  | 16 | 0                | 0                |             |
|                                 | Assessed | 17 | 0                | 0                | 0           |

FUND BALANCE City Name: PANORAMA PARK Fiscal Year July 1, 2021 - June 30, 2022

|  |    | GENERAL | SPECIAL<br>REVENUES | TIF SPECIAL<br>REVENUES | DEBT<br>SERVICE | CAPITAL<br>PROJECTS | PERMANENT | TOTAL<br>GOVERNMENT | PROPRIETARY | GRAND<br>TOTAL |
|--|----|---------|---------------------|-------------------------|-----------------|---------------------|-----------|---------------------|-------------|----------------|
| Annual Report FY 2020                  |    |         |                     |                         |                 |                     |           |                     |             |                |
| Beginning Fund Balance July 1          | 1  | 116,292 | 71,619              | 0                       | 0               | 0                   | 0         | 187,911             | 152,925     | 340,836        |
| Actual Revenues Except Beg Balance     | 2  | 52,930  | 18,492              | 0                       | 0               | 0                   | 0         | 71,422              | 87,335      | 158,757        |
| Actual Expenditures Except End Balance | 3  | 105,267 | 8,122               | 0                       | 0               | 0                   | 0         | 113,389             | 49,967      | 163,356        |
| Ending Fund Balance June 30            | 4  | 63,955  | 81,989              | 0                       | 0               | 0                   | 0         | 145,944             | 190,293     | 336,237        |
| Re-Estimated FY 2021                   |    |         |                     |                         |                 |                     |           |                     |             |                |
| Beginning Fund Balance                 | 5  | 63,955  | 81,989              | 0                       | 0               | 0                   | 0         | 145,944             | 190,293     | 336,237        |
| Re-Est Revenues                        | 6  | 57,450  | 17,000              | 0                       | 0               | 0                   | 0         | 74,450              | 497         | 74,947         |
| Re-Est Expenditures                    | 7  | 32,765  | 27,300              | 0                       | 0               | 0                   | 0         | 60,065              | 20,000      | 80,065         |
| Ending Fund Balance                    | 8  | 88,640  | 71,689              | 0                       | 0               | 0                   | 0         | 160,329             | 170,790     | 331,119        |
| Budget FY 2022                         |    |         |                     |                         |                 |                     |           |                     |             |                |
| Beginning Fund Balance                 | 9  | 88,640  | 71,689              | 0                       | 0               | 0                   | 0         | 160,329             | 170,790     | 331,119        |
| Revenues                               | 10 | 51,954  | 17,161              | 0                       | 0               | 0                   | 0         | 69,115              | 80,000      | 149,115        |
| Expenditures                           | 11 | 109,950 | 17,161              | 0                       | 0               | 0                   | 0         | 127,111             | 250,000     | 377,111        |
| Ending Fund Balance                    | 12 | 30,644  | 71,689              | 0                       | 0               | 0                   | 0         | 102,333             | 790         | 103,123        |

### LOCAL EMC SUPPORT

City Name: PANORAMA PARK Fiscal Year July 1, 2021 - June 30, 2022

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 from cities or counties must be separately reported on tax statements issued by the City.

|  | Request with Utility Replacement | Property Taxes Levied |
|--|----------------------------------|-----------------------|
| Portion of General Fund Levy Used for Emerg. Mgmt. Comm. |                                  | 0                     |
| Support of a Local Emerg.Mgmt.Comm.                      | 0                                | 0                     |
| TOTAL FOR FY 2022  | 0                                | 0                     |

# RE-ESTIMATED EXPENDITURES SCHEDULE PAGE 1 City Name: PANORAMA PARK Fiscal Year July 1, 2020 - June 30, 2021

| GOVERNMENT ACTIVITIES CONT.        |    | GENERAL | SPECIAL<br>REVENUE | TIF SPECIAL<br>REVENUES | DEBT<br>SERVICE | CAPITAL<br>PROJECTS | PERMANENT | PROPRIETARY | RE-<br>ESTIMATED<br>2021 | ACTUAL<br>2020 |
|------------------------------------|----|---------|--------------------|-------------------------|-----------------|---------------------|-----------|-------------|--------------------------|----------------|
| PUBLIC SAFETY                      |    |         |                    |                         |                 |                     |           |             |                          |                |
| Police Department/Crime Prevention | 1  |         |                    |                         |                 |                     |           |             | 0                        | 0              |
| Jail                               | 2  |         |                    |                         |                 |                     |           |             | 0                        | 0              |
| Emergency Management               | 3  |         |                    |                         |                 |                     |           |             | 0                        | 0              |
| Flood Control                      | 4  |         |                    |                         |                 |                     |           |             | 0                        | 0              |
| Fire Department                    | 5  | 2,865   |                    |                         |                 |                     |           |             | 2,865                    | 2,865          |
| Ambulance                          | 6  |         |                    |                         |                 |                     |           |             | 0                        | 0              |
| Building Inspections               | 7  |         |                    |                         |                 |                     |           |             | 0                        | 0              |
| Miscellaneous Protective Services  | 8  |         |                    |                         |                 |                     |           |             | 0                        | 0              |
| Animal Control                     | 9  | 100     |                    |                         |                 |                     |           |             | 100                      | 0              |
| Other Public Safety                | 10 |         |                    |                         |                 |                     |           |             | 0                        | 125            |
| TOTAL (lines 1 - 10)               | 11 | 2,965   | 0                  |                         |                 |                     | 0         |             | 2,965                    | 2,990          |
| PUBLIC WORKS                       |    |         |                    |                         |                 |                     |           |             |                          |                |
| Roads, Bridges, & Sidewalks        | 12 |         | 18,550             |                         |                 |                     |           |             | 18,550                   | 4,000          |
| Parking - Meter and Off-Street     | 13 |         | ,                  |                         |                 |                     |           |             | 0                        |                |
| Street Lighting                    | 14 |         | 750                |                         |                 |                     |           |             | 750                      | 742            |
| Traffic Control and Safety         | 15 |         |                    |                         |                 |                     |           |             | 0                        |                |
| Snow Removal                       | 16 |         | 8,000              |                         |                 |                     |           |             | 8,000                    |                |
| Highway Engineering                | 17 |         | ,                  |                         |                 |                     |           |             | 0                        |                |
| Street Cleaning                    | 18 |         |                    |                         |                 |                     |           |             | 0                        | 0              |
| Airport (if not Enterprise)        | 19 |         |                    |                         |                 |                     |           |             | 0                        | 0              |
| Garbage (if not Enterprise)        | 20 | 9,000   |                    |                         |                 |                     |           |             | 9,000                    | 8,023          |
| Other Public Works                 | 21 | 1,600   |                    |                         |                 |                     |           |             | 1,600                    | 18             |
| TOTAL (lines 12 - 21)              | 22 | 10,600  | 27,300             |                         |                 |                     | 0         |             | 37,900                   | 16,163         |
| HEALTH & SOCIAL SERVICES           |    |         |                    |                         |                 |                     |           |             |                          | 1              |
| Welfare Assistance                 | 23 |         |                    |                         |                 |                     |           |             | 0                        | 0              |
| City Hospital                      | 24 |         |                    |                         |                 |                     |           |             | 0                        | 0              |
| Payments to Private Hospitals      | 25 |         |                    |                         |                 |                     |           |             | 0                        | 0              |
| Health Regulation and Inspection   | 26 |         |                    |                         |                 |                     |           |             | 0                        | 0              |
| Water, Air, and Mosquito Control   | 27 |         |                    |                         |                 |                     |           |             | 0                        | 0              |
| Community Mental Health            | 28 |         |                    |                         |                 |                     |           |             | 0                        | 0              |
| Other Health and Social Services   | 29 |         |                    |                         |                 |                     |           |             | 0                        | 0              |
| TOTAL (lines 23 - 29)              | 30 | 0       | 0                  |                         |                 |                     | 0         |             | 0                        | 0              |
| CULTURE & RECREATION               |    |         |                    |                         |                 |                     |           |             |                          |                |
| Library Services                   | 31 | 5,100   |                    |                         |                 |                     |           |             | 5,100                    | 5,010          |
| Museum, Band and Theater           | 32 |         |                    |                         |                 |                     |           |             | 0                        |                |
| Parks                              | 33 |         |                    |                         |                 |                     |           |             | 0                        | 0              |
| Recreation                         | 34 |         |                    |                         |                 |                     |           |             | 0                        | 0              |
| Cemetery                           | 35 |         |                    |                         |                 |                     |           |             | 0                        | 0              |
| Community Center, Zoo, & Marina    | 36 |         |                    |                         |                 |                     |           |             | 0                        | 0              |
| Other Culture and Recreation       | 37 |         |                    |                         |                 |                     |           |             | 0                        | 0              |
| TOTAL (lines 31 - 37)              | 38 |         | 0                  |                         |                 |                     | 0         |             | 5,100                    | 5,010          |

# RE-ESTIMATED EXPENDITURES SCHEDULE PAGE 2 City Name: PANORAMA PARK Fiscal Year July 1, 2020 - June 30, 2021

| GOVERNMENT ACTIVITIES CONT.  |    | GENERAL | SPECIAL<br>REVENUE | TIF SPECIAL<br>REVENUES | DEBT<br>SERVICE | CAPITAL<br>PROJECTS | PERMANENT | PROPRIETARY | RE-<br>ESTIMATED<br>2021 | ACTUAL<br>2020 |
|--|----|---------|--------------------|-------------------------|-----------------|---------------------|-----------|-------------|--------------------------|----------------|
| COMMUNITY & ECONOMIC DEVELOPMENT   |    |         |                    |                         |                 |                     |           |             |                          |                |
| Community Beautification   | 39 |         |                    |                         |                 |                     |           |             | 0                        | 0              |
| Economic Development   | 40 |         |                    |                         |                 |                     |           |             | 0                        | 0              |
| Housing and Urban Renewal  | 41 |         |                    |                         |                 |                     |           |             | 0                        | 0              |
| Planning & Zoning  | 42 |         |                    |                         |                 |                     |           |             | 0                        | 0              |
| Other Com & Econ Development   | 43 |         |                    |                         |                 |                     |           |             | 0                        | 0              |
| TIF Rebates  | 44 |         |                    |                         |                 |                     |           |             | 0                        | 0              |
| TOTAL (lines 39 - 44)  | 45 | 0       | 0                  | 0                       |                 |                     | 0         |             | 0                        | (              |
| GENERAL GOVERNMENT   |    |         |                    |                         |                 |                     |           |             |                          |                |
| Mayor, Council, & City Manager   | 46 | 350     |                    |                         |                 |                     |           |             | 350                      | 596            |
| Clerk, Treasurer, & Finance Adm.   | 47 | 600     |                    |                         |                 |                     |           |             | 600                      | 203            |
| Elections  | 48 |         |                    |                         |                 |                     |           |             | 0                        | 44             |
| Legal Services & City Attorney   | 49 | 2,000   |                    |                         |                 |                     |           |             | 2,000                    | 575            |
| City Hall & General Buildings  | 50 | 8,550   |                    |                         |                 |                     |           |             | 8,550                    |                |
| Tort Liability   | 51 | 2,000   |                    |                         |                 |                     |           |             | 2,000                    | 1,527          |
| Other General Government   | 52 | 600     |                    |                         |                 |                     |           |             | 600                      | 866            |
| TOTAL (lines 46 - 52)  | 53 | 14,100  | 0                  | 0                       |                 |                     | 0         |             | 14,100                   | 9,226          |
| DEBT SERVICE   | 54 |         |                    |                         |                 |                     |           |             | 0                        | 0              |
| Gov Capital Projects   | 55 |         |                    |                         |                 |                     |           |             | 0                        | 0              |
| TIF Capital Projects   | 56 |         |                    |                         |                 |                     |           |             | 0                        | 0              |
| TOTAL CAPITAL PROJECTS   | 57 | 0       | 0                  | 0                       |                 | 0                   | 0         |             | 0                        | 0              |
| TOTAL Governmental Activities Expenditures (lines 11+22+30+38+44+52+53+54) | 58 | 32,765  | 27,300             | 0                       | 0               | 0                   | 0         |             | 60,065                   | 33,389         |
| BUSINESS TYPE ACTIVITIES Proprietary: Enterprise & Budgeted ISF            |    |         |                    |                         |                 |                     |           |             |                          |                |
| Water Utility  | 59 |         |                    |                         |                 |                     |           |             | 0                        | -              |
| Sewer Utility  | 60 |         |                    |                         |                 |                     |           | 20,000      | 20,000                   | 49,967         |
| Electric Utility   | 61 |         |                    |                         |                 |                     |           |             | 0                        | 0              |
| Gas Utility  | 62 |         |                    |                         |                 |                     |           |             | 0                        | -              |
| Airport  | 63 |         |                    |                         |                 |                     |           |             | 0                        |                |
| Landfill/Garbage   | 64 |         |                    |                         |                 |                     |           |             | 0                        |                |
| Transit  | 65 |         |                    |                         |                 |                     |           |             | 0                        |                |
| Cable TV, Internet & Telephone   | 66 |         |                    |                         |                 |                     |           |             | 0                        | ,              |
| Housing Authority  | 67 |         |                    |                         |                 |                     |           |             | 0                        |                |
| Storm Water Utility  | 68 |         |                    |                         |                 |                     |           |             | 0                        | _              |
| Other Business Type (city hosp., ISF, parking, etc.)                       | 69 |         |                    |                         |                 |                     |           |             | 0                        | _              |
| Enterprise DEBT SERVICE  | 70 |         |                    |                         |                 |                     |           |             | 0                        | _              |
| Enterprise CAPITAL PROJECTS  | 71 |         |                    |                         |                 |                     |           |             | 0                        | 1              |
| Enterprise TIF CAPITAL PROJECTS  | 72 |         |                    |                         |                 |                     |           |             | 0                        | ,              |
| TOTAL BUSINESS TYPE EXPENDITURES (lines 59+72)                             | 73 | 22.5    |                    |                         | _               |                     |           | 20,000      | 20,000                   |                |
| TOTAL ALL EXPENDITURES (lines 58+73)                                       | 74 | 32,765  | 27,300             | 0                       | 0               | 0                   | 0         | 20,000      | 80,065                   |                |
| Regular Transfers Out  | 75 |         |                    |                         |                 |                     |           |             | 0                        | ,              |
| Internal TIF Loan Transfers Out  | 76 | _       |                    |                         |                 |                     |           | _           | 0                        | 1              |
| Total ALL Transfers Out  | 77 | 0       | 0                  | 0                       | 0               |                     |           |             |                          |                |
| Total Expenditures and Other Fin Uses (lines 74+77)                        | 78 | 32,765  | 27,300             | 0                       | 0               | 0                   |           | ,,          | 80,065                   |                |
| Ending Fund Balance June 30  | 79 | 88,640  | 71,689             | 0                       | 0               | 0                   | 0         | 170,790     | 331,119                  | 336,237        |

RE-ESTIMATED REVENUES DETAIL City Name: PANORAMA PARK Fiscal Year July 1, 2020 - June 30, 2021

| REVENUES & OTHER FINANCING SOURCES   |    | GENERAL | SPECIAL<br>REVENUE | TIF SPECIAL<br>REVENUES | DEBT<br>SERVICE | CAPITAL<br>PROJECTS | PERMANENT | PROPRIETARY | RE-<br>ESTIMATED<br>2021 | ACTUAL<br>2020 |
|--|----|---------|--------------------|-------------------------|-----------------|---------------------|-----------|-------------|--------------------------|----------------|
| Taxes Levied on Property   | 1  | 27,991  |                    |                         |                 |                     |           |             | 27,991                   | 27,417         |
| Less: Uncollected Property Taxes - Levy Year   | 2  |         |                    |                         |                 |                     |           |             | 0                        | 0              |
| Net Current Property Taxes (line 1 minus line 2)   | 3  | 27,991  | 0                  |                         | 0               | 0                   |           |             | 27,991                   | 27,417         |
| Delinquent Property Taxes  | 4  |         |                    |                         |                 |                     |           |             | 0                        | 0              |
| TIF Revenues   | 5  |         |                    |                         |                 |                     |           |             | 0                        | C              |
| Other City Taxes:  |    |         |                    |                         |                 |                     |           |             |                          |                |
| Utility Tax Replacement Excise Taxes   | 6  | 1,959   |                    |                         |                 |                     |           |             | 1,959                    | 1,366          |
| Utility francise tax (Iowa Code Chapter 364.2)   | 7  | 500     |                    |                         |                 |                     |           |             | 500                      | 805            |
| Parimutuel wager tax   | 8  |         |                    |                         |                 |                     |           |             | 0                        | 0              |
| Gaming wager tax   | 9  |         |                    |                         |                 |                     |           |             | 0                        | (              |
| Mobile Home Taxes  | 10 |         |                    |                         |                 |                     |           |             | 0                        | 0              |
| Hotel/Motel Taxes  | 11 |         |                    |                         |                 |                     |           |             | 0                        |                |
| Other Local Option Taxes   | 12 | 22,000  |                    |                         |                 |                     |           |             | 22,000                   | 20,757         |
| Subtotal - Other City Taxes (lines 6 thru 12)  | 13 |         | 0                  |                         | 0               | 0                   |           |             | 24,459                   |                |
| Licenses & Permits   | 14 |         |                    |                         |                 |                     |           |             | 0                        |                |
| Use of Money & Property  | 15 | 5,000   |                    |                         |                 |                     |           |             | 5,000                    | 9,521          |
| Intergovernmental:   |    |         |                    |                         | 1               |                     |           |             |                          | <del></del>    |
| Federal Grants & Reimbursements  | 16 |         |                    |                         |                 |                     |           |             | 0                        | 0              |
| Road Use Taxes   | 17 |         | 17,000             |                         |                 |                     |           |             | 17,000                   | 16,581         |
| Other State Grants & Reimbursements  | 18 |         | .,                 |                         |                 |                     |           |             | 0                        |                |
| Local Grants & Reimbursements  | 19 |         |                    |                         |                 |                     |           |             | 0                        | 0              |
| Subtotal - Intergovernmental (lines 16 thru 19)  | 20 | 0       | 17,000             | 0                       | 0               | 0                   |           | 0           | 17,000                   | 16,581         |
| Charges for Fees & Service:  |    |         | ,,                 |                         |                 |                     |           |             | ,,                       | 10,000         |
| Water Utility  | 21 |         |                    |                         |                 |                     |           |             | 0                        | 1              |
| Sewer Utility  | 22 |         |                    |                         |                 |                     |           | 497         | 497                      | -              |
| Electric Utility   | 23 |         |                    |                         |                 |                     |           | .,,         | 0                        |                |
| Gas Utility  | 24 |         |                    |                         |                 |                     |           |             | 0                        |                |
| Parking  | 25 |         |                    |                         |                 |                     |           |             | 0                        |                |
| Airport  | 26 |         |                    |                         |                 |                     |           |             | 0                        |                |
| Landfill/Garbage   | 27 |         |                    |                         |                 |                     |           |             | 0                        |                |
| Hospital   | 28 |         |                    |                         |                 |                     |           |             | 0                        |                |
| Transit  | 29 |         |                    |                         |                 |                     |           |             | 0                        |                |
| Cable TV, Internet & Telephone   | 30 |         |                    |                         |                 |                     |           |             | 0                        | 1              |
| Housing Authority  | 31 |         |                    |                         |                 |                     |           |             | 0                        |                |
| Storm Water Utility  | 32 |         |                    |                         |                 |                     |           |             | 0                        |                |
| Other Fees & Charges for Service   | 33 |         |                    |                         |                 |                     |           |             | 0                        | 1              |
| Subtotal - Charges for Service (lines 21 thru 33)  | 34 |         | 0                  |                         | 0               | 0                   | 0         | 497         | 497                      |                |
| Special Assessments  | 35 |         | 0                  |                         | 0               | 0                   | 0         | 497         | 0                        |                |
| Miscellaneous  | 36 |         |                    |                         |                 |                     |           |             | 0                        |                |
| Other Financing Sources:   | 37 |         |                    |                         |                 |                     |           |             | 0                        | _              |
| Regular Operating Transfers In   |    |         |                    |                         | <del> </del>    |                     |           |             |                          |                |
| Internal TIF Loan Transfers In   | 38 |         |                    | ^                       |                 |                     |           |             | 0                        | -              |
| Subtotal ALL Operating Transfers In  | 39 |         | 0                  | 0                       | 0               | 0                   | 0         | 0           |                          |                |
| Proceeds of Debt (Excluding TIF Internal Borrowing)  | 40 |         |                    |                         | ļ               |                     |           |             | 0                        |                |
| Proceeds of Capital Asset Sales  | 41 |         |                    | _                       | _               | _                   |           | _           | 0                        |                |
| Subtotal-Other Financing Sources (lines 36 thru 38)  | 42 | 0       | 0                  | 0                       | 0               | 0                   | 0         | 0           | 0                        | 80,000         |
| Total Revenues except for beginning fund balance (lines 3, 4, 5, 12, 13, 14, 19, 33, 34, 35, & 39) | 43 | ·       | 17,000             | 0                       |                 | 0                   | 0         | 497         | 74,947                   |                |
| Beginning Fund Balance July 1  | 44 |         | 81,989             | 0                       |                 |                     | 0         | 190,293     | 336,237                  | 340,836        |
| TOTAL REVENUES & BEGIN BALANCE (lines 41+42)   | 45 | 121,405 | 98,989             | 0                       | 0               | 0                   | 0         | 190,790     | 411,184                  | 499,593        |

**EXPENDITURES SCHEDULE PAGE 1**City Name: PANORAMA PARK
Fiscal Year July 1, 2021 - June 30, 2022

| GOVERNMENT ACTIVITIES              |    | GENERAL | SPECIAL<br>REVENUES | TIF SPECIAL<br>REVENUES | DEBT<br>SERVICE | CAPITAL<br>PROJECTS | PERMANENT | PROPRIETARY | BUDGET<br>2022 | RE-<br>ESTIMATED<br>2021 | ACTUAL<br>2020 |
|------------------------------------|----|---------|---------------------|-------------------------|-----------------|---------------------|-----------|-------------|----------------|--------------------------|----------------|
| 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  | 3,000   |                     |                         |                 |                     |           |             | 3,000          | 2,865                    | 2,865          |
| 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                        | 125            |
| TOTAL (lines 1 - 10)               | 11 | 3,100   | 0                   |                         |                 |                     | 0         |             | 3,100          | 2,965                    | 2,990          |
| PUBLIC WORKS                       |    |         |                     |                         |                 |                     |           |             |                |                          |                |
| Roads, Bridges, & Sidewalks        | 12 |         | 8,200               |                         |                 |                     |           |             | 8,200          | 18,550                   | 4,000          |
| Parking - Meter and Off-Street     | 13 |         |                     |                         |                 |                     |           |             | 0              | 0                        | 0              |
| Street Lighting                    | 14 |         | 761                 |                         |                 |                     |           |             | 761            | 750                      |                |
| Traffic Control and Safety         | 15 |         |                     |                         |                 |                     |           |             | 0              | 0                        | 3,380          |
| Snow Removal                       | 16 |         | 8,200               |                         |                 |                     |           |             | 8,200          | 8,000                    | 0              |
| Highway Engineering                | 17 |         |                     |                         |                 |                     |           |             | 0              | 0                        | 0              |
| Street Cleaning                    | 18 |         |                     |                         |                 |                     |           |             | 0              | 0                        | 0              |
| Airport                            | 19 |         |                     |                         |                 |                     |           |             | 0              | 0                        | 0              |
| Garbage (if not Enterprise)        | 20 | 11,000  |                     |                         |                 |                     |           |             | 11,000         | 9,000                    | 8,023          |
| Other Public Works                 | 21 | 100     |                     |                         |                 |                     |           |             | 100            | 1,600                    | 18             |
| TOTAL (lines 12 - 21)              | 22 | 11,100  | 17,161              |                         |                 |                     | 0         |             | 28,261         | 37,900                   | 16,163         |
| 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 | 5,200   |                     |                         |                 |                     |           |             | 5,200          | 5,100                    | 5,010          |
| Museum, Band and Theater           | 32 |         |                     |                         |                 |                     |           |             | 0              | 0                        | 0              |
| Parks                              | 33 |         |                     |                         |                 |                     |           |             | 0              | 0                        | 0              |
| Recreation                         | 34 |         |                     |                         |                 |                     |           |             | 0              | 0                        | 0              |
| Cemetery                           | 35 |         |                     |                         |                 |                     |           |             | 0              | 0                        | 0              |
| Community Center, Zoo, & Marina    | 36 |         |                     |                         |                 |                     |           |             | 0              | 0                        | 0              |
| Other Culture and Recreation       | 37 | 100     |                     |                         |                 |                     |           |             | 100            | 0                        | 0              |
| TOTAL (lines 31 - 37)              | 38 | 5,300   | 0                   |                         |                 |                     | 0         |             | 5,300          | 5,100                    | 5,010          |

**EXPENDITURES SCHEDULE PAGE 2**City Name: PANORAMA PARK
Fiscal Year July 1, 2021 - June 30, 2022

| GOVERNMENT ACTIVITIES  |    | GENERAL | SPECIAL<br>REVENUES | TIF SPECIAL<br>REVENUES | DEBT<br>SERVICE | CAPITAL<br>PROJECTS | PERMANENT | PROPRIETARY | BUDGET<br>2022 | RE-<br>ESTIMATED<br>2021 | ACTUAL<br>2020 |
|--|----|---------|---------------------|-------------------------|-----------------|---------------------|-----------|-------------|----------------|--------------------------|----------------|
| COMMUNITY & ECONOMIC DEVELOPMENT   |    |         |                     |                         |                 |                     |           |             |                |                          | 1              |
| Community Beautification   | 39 |         |                     |                         |                 |                     |           |             | 0              | 0                        | 0              |
| Economic Development   | 40 |         |                     |                         |                 |                     |           |             | 0              | 0                        | 0              |
| Housing and Urban Renewal  | 41 |         |                     |                         |                 |                     |           |             | 0              | 0                        | (              |
| Planning & Zoning  | 42 |         |                     |                         |                 |                     |           |             | 0              | 0                        | (              |
| Other Com & Econ Development   | 43 |         |                     |                         |                 |                     |           |             | 0              | 0                        | (              |
| TIF Rebates  | 44 |         |                     |                         |                 |                     |           |             | 0              | 0                        | (              |
| TOTAL (lines 39 - 44)  | 45 | 0       | 0                   | 0                       |                 |                     | 0         |             | 0              | 0                        | (              |
| GENERAL GOVERNMENT   |    |         |                     |                         |                 |                     |           |             |                |                          |                |
| Mayor, Council, & City Manager   | 46 | 850     |                     |                         |                 |                     |           |             | 850            | 350                      | 596            |
| Clerk, Treasurer, & Finance Adm.   | 47 | 775     |                     |                         |                 |                     |           |             | 775            | 600                      | 203            |
| Elections  | 48 | 125     |                     |                         |                 |                     |           |             | 125            | 0                        | 44             |
| Legal Services & City Attorney   | 49 | 2,000   |                     |                         |                 |                     |           |             | 2,000          | 2,000                    | 575            |
| City Hall & General Buildings  | 50 | 3,200   |                     |                         |                 |                     |           |             | 3,200          | 8,550                    | 5,415          |
| Tort Liability   | 51 | 2,800   |                     |                         |                 |                     |           |             | 2,800          | 2,000                    |                |
| Other General Government   | 52 | 700     |                     |                         |                 |                     |           |             | 700            | 600                      | 866            |
| TOTAL (lines 46 - 52)  | 53 | 10,450  | 0                   | 0                       |                 |                     | 0         |             | 10,450         | 14,100                   | 9,226          |
| DEBT SERVICE   | 54 |         |                     |                         |                 |                     |           |             | 0              | 0                        | 0              |
| Gov Capital Projects   | 55 |         |                     |                         |                 |                     |           |             | 0              | 0                        | 0              |
| TIF Capital Projects   | 56 |         |                     |                         |                 |                     |           |             | 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 | 29,950  | 17,161              | 0                       | 0               | 0                   | 0         |             | 47,111         | 60,065                   | 33,389         |
| BUSINESS TYPE ACTIVITIES   |    |         |                     |                         |                 |                     |           |             |                |                          |                |
| Proprietary: Enterprise & Budgeted ISF                                   |    |         |                     |                         |                 |                     |           |             |                |                          |                |
| Water Utility  | 59 |         |                     |                         |                 |                     |           |             | 0              | 0                        | 0              |
| Sewer Utility  | 60 |         |                     |                         |                 |                     |           | 250,000     | 250,000        | 20,000                   | 49,967         |
| Electric Utility   | 61 |         |                     |                         |                 |                     |           |             | 0              | 0                        | (              |
| Gas Utility  | 62 |         |                     |                         |                 |                     |           |             | 0              | 0                        | (              |
| Airport  | 63 |         |                     |                         |                 |                     |           |             | 0              | 0                        | (              |
| Landfill/Garbage   | 64 |         |                     |                         |                 |                     |           |             | 0              | 0                        | (              |
| Transit  | 65 |         |                     |                         |                 |                     |           |             | 0              | 0                        | (              |
| Cable TV, Internet & Telephone   | 66 |         |                     |                         |                 |                     |           |             | 0              | 0                        | (              |
| Housing Authority  | 67 |         |                     |                         |                 |                     |           |             | 0              | 0                        | (              |
| Storm Water Utility  | 68 |         |                     |                         |                 |                     |           |             | 0              | 0                        | (              |
| Other Business Type (city hosp., ISF, parking, etc.)                     | 69 |         |                     |                         |                 |                     |           |             | 0              | 0                        | (              |
| Enterprise DEBT SERVICE  | 70 |         |                     |                         |                 |                     |           |             | 0              | 0                        | (              |
| Enterprise CAPITAL PROJECTS  | 71 |         |                     |                         |                 |                     |           |             | 0              | 0                        | (              |
| Enterprise TIF CAPITAL PROJECTS  | 72 |         |                     |                         |                 |                     |           |             | 0              | 0                        | (              |
| TOTAL Business Type Expenditures (lines 59 - 72)                         | 73 |         |                     |                         |                 |                     |           | 250,000     | 250,000        | 20,000                   | 49,967         |
| TOTAL ALL EXPENDITURES (lines 58 + 73)                                   | 74 | 29,950  | 17,161              | 0                       | 0               | 0                   | 0         | 250,000     | 297,111        | 80,065                   | 83,356         |
| Regular Transfers Out  | 75 | 80,000  |                     |                         |                 |                     |           |             | 80,000         | 0                        | 80,000         |
| Internal TIF Loan / Repayment Transfers Out                              | 76 |         |                     |                         |                 |                     |           |             | 0              | 0                        | (              |
| Total ALL Transfers Out  | 77 | 80,000  | 0                   | 0                       | 0               | 0                   | 0         | 0           | 80,000         | 0                        | 80,000         |
| Total Expenditures & Fund Transfers Out (lines 74+77)                    | 78 | 109,950 | 17,161              | 0                       | 0               | 0                   | 0         | 250,000     | 377,111        | 80,065                   | 163,356        |
| Ending Fund Balance June 30  | 79 | 30,644  | 71,689              | 0                       | 0               | 0                   | 0         | 790         | 103,123        | 331,119                  | 336,237        |

| Fiscal Year July 1, 2021 - June 30, 2022   |     | · ·     |                     |                         | 1               |                  |           | 1           |                | 1                        |                |
|--|-----|---------|---------------------|-------------------------|-----------------|------------------|-----------|-------------|----------------|--------------------------|----------------|
|  |     | GENERAL | SPECIAL<br>REVENUES | TIF SPECIAL<br>REVENUES | DEBT<br>SERVICE | CAPITAL PROJECTS | PERMANENT | PROPRIETARY | BUDGET<br>2022 | RE-<br>ESTIMATED<br>2021 | ACTUAI<br>2020 |
| REVENUES & OTHER FINANCING SOURCES   |     |         |                     |                         |                 |                  |           |             |                | 2021                     |                |
| Taxes Levied on Property   | 1   | 29,139  | 0                   |                         | 0               | 0                |           |             | 29,139         | 27,991                   | 27,41          |
| Less: Uncollected Property Taxes - Levy Year   | 2   |         |                     |                         |                 |                  |           |             | 0              | 0                        |                |
| Net Current Property Taxes (line 1 minus line 2)   | 3   | 29,139  | 0                   |                         | 0               | 0                |           |             | 29,139         | 27,991                   | 27,41          |
| Delinquent Property Taxes  | 4   | .,      |                     |                         | -               |                  |           |             | 0              | 0                        | 1              |
| TIF Revenues   | 5   |         |                     |                         |                 |                  |           |             | 0              | 0                        |                |
| Other City Taxes:  | Ť   |         |                     |                         |                 |                  |           |             |                |                          |                |
| Utility Tax Replacement Excise Taxes   | 6   | 811     | 0                   |                         | 0               | 0                |           |             | 811            | 1,959                    | 1,36           |
| Utility francise tax (Iowa Code Chapter 364.2)   | 7   |         |                     |                         |                 |                  |           |             | 0              | 500                      |                |
| Parimutuel wager tax   | 8   |         |                     |                         |                 |                  |           |             | 0              | 0                        |                |
| Gaming wager tax   | 9   |         |                     |                         |                 |                  |           |             | 0              | 0                        |                |
| Mobile Home Taxes  | 10  |         |                     |                         |                 |                  |           |             | 0              | 0                        |                |
| Hotel/Motel Taxes  | 11  |         |                     |                         |                 |                  |           |             | 0              | 0                        |                |
| Other Local Option Taxes   | 12  | 22,000  |                     |                         |                 |                  |           |             | 22,000         | 22,000                   | 20,75          |
| Subtotal - Other City Taxes (lines 6 thru 12)  | 13  | 22,811  | 0                   |                         | 0               | 0                |           |             | 22,811         | 24,459                   | 22,92          |
| Licenses & Permits   | 14  | 22,011  | <u> </u>            |                         | i i             | 0                |           |             | 0              | 0                        | 22,72          |
|  | 15  |         |                     |                         |                 |                  |           |             | 0              | 5,000                    | 9,52           |
| Use of Money & Property Intergovernmental:   | 13  |         |                     |                         |                 |                  |           |             | U              | 5,000                    | 9,32           |
| <u> </u>   | 1.6 |         |                     |                         |                 |                  |           |             | 0              | 0                        |                |
| Federal Grants & Reimbursements  | 16  | -       | 17.161              |                         |                 |                  |           |             | 0              | 0                        | 16.50          |
| Road Use Taxes   | 17  |         | 17,161              |                         |                 |                  |           |             | 17,161         | 17,000                   |                |
| Other State Grants & Reimbursements  | 18  | 4       | 0                   | 0                       | 0               | 0                |           | 0           |                | 0                        |                |
| Local Grants & Reimbursements  | 19  |         |                     |                         |                 |                  |           |             | 0              | 0                        |                |
| Subtotal - Intergovernmental (lines 16 thru 19)  | 20  | 4       | 17,161              | 0                       | 0               | 0                |           | 0           | 17,165         | 17,000                   | 16,58          |
| Charges for Fees & Service:  |     |         |                     |                         |                 |                  |           |             |                |                          |                |
| Water Utility  | 21  |         |                     |                         |                 |                  |           |             | 0              | 0                        |                |
| Sewer Utility  | 22  |         |                     |                         |                 |                  |           |             | 0              | 497                      | 2,18           |
| Electric Utility   | 23  |         |                     |                         |                 |                  |           |             | 0              | 0                        |                |
| Gas Utility  | 24  |         |                     |                         |                 |                  |           |             | 0              | 0                        |                |
| Parking  | 25  |         |                     |                         |                 |                  |           |             | 0              | 0                        |                |
| Airport  | 26  |         |                     |                         |                 |                  |           |             | 0              | 0                        |                |
| Landfill/Garbage   | 27  |         |                     |                         |                 |                  |           |             | 0              | 0                        |                |
| Hospital   | 28  |         |                     |                         |                 |                  |           |             | 0              | 0                        |                |
| Transit  | 29  |         |                     |                         |                 |                  |           |             | 0              | 0                        |                |
| Cable TV, Internet & Telephone   | 30  |         |                     |                         |                 |                  |           |             | 0              | 0                        |                |
| Housing Authority  | 31  |         |                     |                         |                 |                  |           |             | 0              | 0                        |                |
| Storm Water Utility  | 32  |         |                     |                         |                 |                  |           |             | 0              | 0                        |                |
| Other Fees & Charges for Service   | 33  |         |                     |                         |                 |                  |           |             | 0              | 0                        | 12             |
| Subtotal - Charges for Service (lines 21 thru 33)  | 34  | 0       | 0                   |                         | 0               | 0                | 0         | 0           | 0              | 497                      | 2,31           |
| Special Assessments  | 35  |         |                     |                         |                 |                  |           |             | 0              | 0                        |                |
| Miscellaneous  | 36  |         |                     |                         |                 |                  |           |             | 0              | 0                        |                |
| Other Financing Sources:   | 1   |         |                     |                         |                 |                  | 1         | 1           | Ť              |                          |                |
| Regular Operating Transfers In   | 37  |         |                     |                         |                 |                  | 1         | 80,000      | 80,000         | 0                        | 80,00          |
| Internal TIF Loan Transfers In   | 38  |         |                     |                         |                 |                  | †         | 22,300      | 0              | 0                        |                |
| Subtotal ALL Operating Transfers In  | 39  | 0       | 0                   | 0                       | 0               | 0                | 0         | 80,000      | - V            | 0                        |                |
| Proceeds of Debt (Excluding TIF Internal Borrowing)  | 40  | O O     | 0                   | 0                       | ď               | 0                |           | 50,500      | 00,000         | 0                        |                |
| Proceeds of Capital Asset Sales  | 41  |         |                     |                         |                 |                  |           |             | 0              | 0                        |                |
| Subtotal-Other Financing Sources (lines 38 thru 40)  | 42  | 0       | n                   | 0                       | 0               | 0                | 0         | 80,000      | Ů              | 0                        |                |
| Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41) | 43  | 51,954  | 17,161              | 0                       | 0               | 0                |           | 80,000      | <u> </u>       | 74,947                   | ,              |
| Beginning Fund Balance July 1  | 44  | 88,640  | 71,689              | 0                       | 0               | 0                | 0         | 170,790     | 331,119        | 336,237                  | 340,83         |
| TOTAL REVENUES & BEGIN BALANCE (lines 42+43)   | 45  | 140,594 | 88.850              | 0                       |                 | 0                | 0         |             |                | 411,184                  | 499,59         |
| TOTAL REVENUES & DEGIN DALANCE (IIICS 42743)   | 43  | 140,394 | 00,030              | 0                       | U               | 0                | 1 0       | 230,790     | 400,234        | 411,104                  | 477,39         |

ADOPTED BUDGET SUMMARY City Name: PANORAMA PARK Fiscal Year July 1, 2021 - June 30, 2022

| Fiscal Feat Suly 1, 2021 - Sune 30, 2022    |    | GENERAL | SPECIAL<br>REVENUES | TIF SPECIAL<br>REVENUES | DEBT<br>SERVICE | CAPITAL<br>PROJECTS | PERMANENT | PROPRIETARY | BUDGET<br>2022 | RE-<br>ESTIMATED<br>2021 | ACTUAL 2020 |
|---|----|---------|---------------------|-------------------------|-----------------|---------------------|-----------|-------------|----------------|--------------------------|-------------|
| Revenues & Other Financing Sources          |    |         |                     |                         |                 |                     |           |             |                |                          |             |
| Taxes Levied on Property                    | 1  | 29,139  | 0                   |                         | 0               | 0                   |           |             | 29,139         | 27,991                   | 27,417      |
| Less: Uncollected Property Taxes-Levy Year  | 2  | 0       | 0                   |                         | 0               | 0                   |           |             | 0              | 0                        | 0           |
| Net Current Property Taxes                  | 3  | 29,139  | 0                   |                         | 0               | 0                   |           |             | 29,139         | 27,991                   | 27,417      |
| Delinquent Property Taxes                   | 4  | 0       | 0                   |                         | 0               | 0                   |           |             | 0              | 0                        | 0           |
| TIF Revenues                                | 5  |         |                     | 0                       |                 |                     |           |             | 0              | 0                        | 0           |
| Other City Taxes                            | 6  | 22,811  | 0                   |                         | 0               | 0                   |           |             | 22,811         | 24,459                   | 22,928      |
| Licenses & Permits                          | 7  | 0       | 0                   |                         |                 |                     |           | 0           | 0              | 0                        | 0           |
| Use of Money and Property                   | 8  | 0       | 0                   | 0                       | 0               | 0                   | 0         | 0           | 0              | 5,000                    | 9,521       |
| Intergovernmental                           | 9  | 4       | 17,161              | 0                       | 0               | 0                   |           | 0           | 17,165         | 17,000                   | 16,581      |
| Charges for Fees & Service                  | 10 | 0       | 0                   |                         | 0               | 0                   | 0         | 0           | 0              | 497                      | 2,310       |
| Special Assessments                         | 11 | 0       | 0                   |                         | 0               | 0                   |           | 0           | 0              | 0                        | 0           |
| Miscellaneous                               | 12 | 0       | 0                   |                         | 0               | 0                   | 0         | 0           | 0              | 0                        | 0           |
| Sub-Total Revenues                          | 13 | 51,954  | 17,161              | 0                       | 0               | 0                   | 0         | 0           | 69,115         | 74,947                   | 78,757      |
| Other Financing Sources:                    |    |         |                     |                         |                 |                     |           |             |                |                          |             |
| Total Transfers In                          | 14 | 0       | 0                   | 0                       | 0               | 0                   | 0         | 80,000      | 80,000         | 0                        | 80,000      |
| 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 | 51,954  | 17,161              | 0                       | 0               | 0                   | 0         | 80,000      | 149,115        | 74,947                   | 158,757     |
| Expenditures & Other Financing Uses         |    |         |                     |                         |                 |                     |           |             |                |                          |             |
| Public Safety                               | 18 | 3,100   | 0                   | 0                       |                 |                     | 0         |             | 3,100          | 2,965                    | 2,990       |
| Public Works                                | 19 | 11,100  | 17,161              | 0                       |                 |                     | 0         |             | 28,261         | 37,900                   | 16,163      |
| Health and Social Services                  | 20 | 0       | 0                   | 0                       |                 |                     | 0         |             | 0              | 0                        | 0           |
| Culture and Recreation                      | 21 | 5,300   | 0                   | 0                       |                 |                     | 0         |             | 5,300          | 5,100                    | 5,010       |
| Community and Economic Development          | 22 | 0       | 0                   | 0                       |                 |                     | 0         |             | 0              | 0                        | 0           |
| General Government                          | 23 | 10,450  | 0                   | 0                       |                 |                     | 0         |             | 10,450         | 14,100                   | 9,226       |
| 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 | 29,950  | 17,161              | 0                       | 0               | 0                   | 0         |             | 47,111         | 60,065                   | 33,389      |
| Business Type Proprietray: Enterprise & ISF | 27 |         |                     |                         |                 |                     |           | 250,000     | 250,000        | 20,000                   | 49,967      |
| Total Gov & Bus Type Expenditures           | 28 | 29,950  | 17,161              | 0                       | 0               | 0                   | 0         | 250,000     | 297,111        | 80,065                   | 83,356      |
| Total Transfers Out                         | 29 | 80,000  | 0                   | 0                       | 0               | 0                   | 0         | 0           | 80,000         | 0                        | 80,000      |
| Total ALL Expenditures/Fund Transfers Out   | 30 | 109,950 | 17,161              | 0                       | 0               | 0                   | 0         | 250,000     | 377,111        | 80,065                   | 163,356     |
| Excess Revenues & Other Sources Over        | 31 |         |                     |                         |                 |                     |           |             |                |                          |             |
|   | 32 | -57,996 | 0                   | 0                       | 0               | 0                   | 0         | -170,000    | -227,996       | -5,118                   | -4,599      |
| Beginning Fund Balance July 1               | 33 | 88,640  | 71,689              | 0                       | 0               | 0                   | 0         | 170,790     | 331,119        | 336,237                  | 340,836     |
| Ending Fund Balance June 30                 | 34 | 30,644  | 71,689              | 0                       | 0               | 0                   | 0         | 790         | 103,123        | 331,119                  | 336,237     |

LONG TERM DEBT SCHEDULE - LT DEBT1 GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS

| Debt Name |    | Amount of Issue | Type of<br>Debt<br>Obligation | Debt<br>Resolution<br>Number | Principal<br>Due FY | Interest<br>Due FY | Total<br>Obligation<br>Due FY |   | Reductions due to<br>Refinancing or Prepayment<br>of Certified Debt | Paid from Funds OTHER<br>THAN Current Year Debt<br>Service Taxes | Amount Paid<br>Current Year Debt<br>Service Levy |
|-----------|----|-----------------|-------------------------------|------------------------------|---------------------|--------------------|-------------------------------|---|---|--|--|
|           | 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  | 0  |

LONG TERM DEBT SCHEDULE - LT DEBT2
GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS

| Debt Name |    | Amount<br>of Issue | Type of<br>Debt<br>Obligation | Debt<br>Resolution<br>Number | Principal<br>Due FY | Interest<br>Due FY | Total<br>Obligation<br>Due FY | Bond Reg./<br>Paying Agent<br>Fees Due FY | Reductions due to<br>Refinancing or Prepayment<br>of Certified Debt | Paid from Funds OTHER<br>THAN Current Year Debt<br>Service Taxes | Amount Paid<br>Current Year Debt<br>Service Levy |
|-----------|----|--------------------|-------------------------------|------------------------------|---------------------|--------------------|-------------------------------|---|---|--|--|
|           | 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  |
| TOTALS    |    |                    |                               |                              | 0                   | 0                  | 0                             | 0   | 0   | 0  | 0  |

LONG TERM DEBT SCHEDULE - LT DEBT3
GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS

| Debt Name |    | Amount<br>of Issue | Type of<br>Debt<br>Obligation | Debt<br>Resolution<br>Number | Principal<br>Due FY | Interest<br>Due FY | Total<br>Obligation<br>Due FY | Bond Reg./<br>Paying Agent<br>Fees Due FY | Reductions due to<br>Refinancing or Prepayment<br>of Certified Debt | Paid from Funds OTHER<br>THAN Current Year Debt<br>Service Taxes | Amount Paid<br>Current Year Debt<br>Service Levy |
|-----------|----|--------------------|-------------------------------|------------------------------|---------------------|--------------------|-------------------------------|---|---|--|--|
|           | 61 |                    | -                             |                              |                     |                    | 0                             |   |   |  | 0  |
|           | 62 |                    | -                             |                              |                     |                    | 0                             |   |   |  | 0  |
|           | 63 |                    | -                             |                              |                     |                    | 0                             |   |   |  | 0  |
|           | 64 |                    | •                             |                              |                     |                    | 0                             |   |   |  | 0  |
|           | 65 |                    | -                             |                              |                     |                    | 0                             |   |   |  | 0  |
|           | 66 |                    | -                             |                              |                     |                    | 0                             |   |   |  | 0  |
|           | 67 |                    | -                             |                              |                     |                    | 0                             |   |   |  | 0  |
|           | 68 |                    | -                             |                              |                     |                    | 0                             |   |   |  | 0  |
|           | 69 |                    | -                             |                              |                     |                    | 0                             |   |   |  | 0  |
|           | 70 |                    | -                             |                              |                     |                    | 0                             |   |   |  | 0  |
|           | 71 |                    | -                             |                              |                     |                    | 0                             |   |   |  | 0  |
|           | 72 |                    | -                             |                              |                     |                    | 0                             |   |   |  | 0  |
|           | 73 |                    | -                             |                              |                     |                    | 0                             |   |   |  | 0  |
|           | 74 |                    | -                             |                              |                     |                    | 0                             |   |   |  | 0  |
|           | 75 |                    | -                             |                              |                     |                    | 0                             |   |   |  | 0  |
|           | 76 |                    | -                             |                              |                     |                    | 0                             |   |   |  | 0  |
|           | 77 |                    | -                             |                              |                     |                    | 0                             |   |   |  | 0  |
|           | 78 |                    | -                             |                              |                     |                    | 0                             |   |   |  | 0  |
|           | 79 |                    | -                             |                              |                     |                    | 0                             |   |   |  | 0  |
|           | 80 |                    | -                             |                              |                     |                    | 0                             |   |   |  | 0  |
|           | 81 |                    | -                             |                              |                     |                    | 0                             |   |   |  | 0  |
|           | 82 |                    | -                             |                              |                     |                    | 0                             |   |   |  | 0  |
|           | 83 |                    | -                             |                              |                     |                    | 0                             |   |   |  | 0  |
|           | 84 |                    | -                             |                              |                     |                    | 0                             |   |   |  | 0  |
|           | 85 |                    | -                             |                              |                     |                    | 0                             |   |   |  | 0  |
|           | 86 |                    | -                             |                              |                     |                    | 0                             |   |   |  | 0  |
|           | 87 |                    | -                             |                              |                     |                    | 0                             |   |   |  | 0  |
|           | 88 |                    | -                             |                              |                     |                    | 0                             |   |   |  | 0  |
|           | 89 |                    | -                             |                              |                     |                    | 0                             |   |   |  | 0  |
|           | 90 |                    | -                             |                              |                     | _                  | 0                             |   | _   |  | 0  |
| TOTALS    |    |                    |                               |                              | 0                   | 0                  | 0                             | 0   | 0   | 0  | 0  |

LONG TERM DEBT SCHEDULE - LT DEBT4
GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS

| Debt Name |     | Amount<br>of Issue | Type of<br>Debt<br>Obligation | Debt<br>Resolution<br>Number | Principal<br>Due FY | Interest<br>Due FY | Total<br>Obligation<br>Due FY | Bond Reg./<br>Paying Agent<br>Fees Due FY | Reductions due to<br>Refinancing or Prepayment<br>of Certified Debt | Paid from Funds OTHER<br>THAN Current Year Debt<br>Service Taxes | Amount Paid<br>Current Year Debt<br>Service Levy |
|-----------|-----|--------------------|-------------------------------|------------------------------|---------------------|--------------------|-------------------------------|---|---|--|--|
|           | 91  |                    | -                             |                              |                     |                    | 0                             |   |   |  | 0  |
|           | 92  |                    | -                             |                              |                     |                    | 0                             |   |   |  | 0  |
|           | 93  |                    | -                             |                              |                     |                    | 0                             |   |   |  | 0  |
|           | 94  |                    | -                             |                              |                     |                    | 0                             |   |   |  | 0  |
|           | 95  |                    | •                             |                              |                     |                    | 0                             |   |   |  | 0  |
|           | 96  |                    | -                             |                              |                     |                    | 0                             |   |   |  | 0  |
|           | 97  |                    | -                             |                              |                     |                    | 0                             |   |   |  | 0  |
|           | 98  |                    | -                             |                              |                     |                    | 0                             |   |   |  | 0  |
|           | 99  |                    | -                             |                              |                     |                    | 0                             |   |   |  | 0  |
|           | 100 |                    | -                             |                              |                     |                    | 0                             |   |   |  | 0  |
|           | 101 |                    | -                             |                              |                     |                    | 0                             |   |   |  | 0  |
|           | 102 |                    | -                             |                              |                     |                    | 0                             |   |   |  | 0  |
|           | 103 |                    | -                             |                              |                     |                    | 0                             |   |   |  | 0  |
|           | 104 |                    | -                             |                              |                     |                    | 0                             |   |   |  | 0  |
|           | 105 |                    | -                             |                              |                     |                    | 0                             |   |   |  | 0  |
|           | 106 |                    | -                             |                              |                     |                    | 0                             |   |   |  | 0  |
|           | 107 |                    | -                             |                              |                     |                    | 0                             |   |   |  | 0  |
|           | 108 |                    | -                             |                              |                     |                    | 0                             |   |   |  | 0  |
|           | 109 |                    | -                             |                              |                     |                    | 0                             |   |   |  | 0  |
|           | 110 |                    | -                             |                              |                     |                    | 0                             |   |   |  | 0  |
|           | 111 |                    | -                             |                              |                     |                    | 0                             |   |   |  | 0  |
|           | 112 |                    | -                             |                              |                     |                    | 0                             |   |   |  | 0  |
|           | 113 |                    | -                             |                              |                     |                    | 0                             |   |   |  | 0  |
|           | 114 |                    | -                             |                              |                     |                    | 0                             |   |   |  | 0  |
|           | 115 |                    | -                             |                              |                     |                    | 0                             |   |   |  | 0  |
|           | 116 |                    | -                             |                              |                     |                    | 0                             |   |   |  | 0  |
|           | 117 |                    | -                             |                              |                     |                    | 0                             |   |   |  | 0  |
|           | 118 |                    | -                             |                              |                     |                    | 0                             |   |   |  | 0  |
|           | 119 |                    | -                             |                              |                     |                    | 0                             |   |   |  | 0  |
|           | 120 |                    | -                             |                              |                     |                    | 0                             |   |   |  | 0  |
| TOTALS    |     |                    |                               |                              | 0                   | 0                  | 0                             | 0   | 0   | 0  | 0  |

LONG TERM DEBT SCHEDULE - LT DEBT5
GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS

| Debt Name |     | Amount<br>of Issue | Type of<br>Debt<br>Obligation | Debt<br>Resolution<br>Number | Principal<br>Due FY | Interest<br>Due FY | Total<br>Obligation<br>Due FY | Bond Reg./<br>Paying Agent<br>Fees Due FY | Reductions due to<br>Refinancing or Prepayment<br>of Certified Debt | Paid from Funds OTHER<br>THAN Current Year Debt<br>Service Taxes | Amount Paid<br>Current Year Debt<br>Service Levy |
|-----------|-----|--------------------|-------------------------------|------------------------------|---------------------|--------------------|-------------------------------|---|---|--|--|
|           | 121 |                    | -                             |                              |                     |                    | 0                             |   |   |  | 0  |
|           | 122 |                    | -                             |                              |                     |                    | 0                             |   |   |  | 0  |
|           | 123 |                    | -                             |                              |                     |                    | 0                             |   |   |  | 0  |
|           | 124 |                    | -                             |                              |                     |                    | 0                             |   |   |  | 0  |
|           | 125 |                    | -                             |                              |                     |                    | 0                             |   |   |  | 0  |
|           | 126 |                    | -                             |                              |                     |                    | 0                             |   |   |  | 0  |
|           | 127 |                    | -                             |                              |                     |                    | 0                             |   |   |  | 0  |
|           | 128 |                    | -                             |                              |                     |                    | 0                             |   |   |  | 0  |
|           | 129 |                    | -                             |                              |                     |                    | 0                             |   |   |  | 0  |
|           | 130 |                    | -                             |                              |                     |                    | 0                             |   |   |  | 0  |
|           | 131 |                    | -                             |                              |                     |                    | 0                             |   |   |  | 0  |
|           | 132 |                    | -                             |                              |                     |                    | 0                             |   |   |  | 0  |
|           | 133 |                    | -                             |                              |                     |                    | 0                             |   |   |  | 0  |
|           | 134 |                    | -                             |                              |                     |                    | 0                             |   |   |  | 0  |
|           | 135 |                    | -                             |                              |                     |                    | 0                             |   |   |  | 0  |
|           | 136 |                    | -                             |                              |                     |                    | 0                             |   |   |  | 0  |
|           | 137 |                    | -                             |                              |                     |                    | 0                             |   |   |  | 0  |
|           | 138 |                    | -                             |                              |                     |                    | 0                             |   |   |  | 0  |
|           | 139 |                    | -                             |                              |                     |                    | 0                             |   |   |  | 0  |
|           | 140 |                    | -                             |                              |                     |                    | 0                             |   |   |  | 0  |
|           | 141 |                    | -                             |                              |                     |                    | 0                             |   |   |  | 0  |
|           | 142 |                    | -                             |                              |                     |                    | 0                             |   |   |  | 0  |
|           | 143 |                    | -                             |                              |                     |                    | 0                             |   |   |  | 0  |
|           | 144 |                    | -                             |                              |                     |                    | 0                             |   |   |  | 0  |
|           | 145 |                    | -                             |                              |                     |                    | 0                             |   |   |  | 0  |
|           | 146 |                    | -                             |                              |                     |                    | 0                             |   |   |  | 0  |
|           | 147 |                    | -                             |                              |                     |                    | 0                             |   |   |  | 0  |
|           | 148 |                    | -                             |                              |                     |                    | 0                             |   |   |  | 0  |
|           | 149 |                    | -                             |                              |                     |                    | 0                             |   |   |  | 0  |
|           | 150 |                    | -                             |                              |                     |                    | 0                             |   |   |  | 0  |
| TOTALS    |     |                    |                               |                              | 0                   | 0                  | 0                             | 0   | 0   | 0  | 0  |

LONG TERM DEBT SCHEDULE - LT DEBT6
GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS

| Debt Name |     | Amount<br>of Issue | Type of<br>Debt<br>Obligation | Debt<br>Resolution<br>Number | Principal<br>Due FY | Interest<br>Due FY | Total<br>Obligation<br>Due FY | Bond Reg./<br>Paying Agent<br>Fees Due FY | Reductions due to<br>Refinancing or Prepayment<br>of Certified Debt | Paid from Funds OTHER<br>THAN Current Year Debt<br>Service Taxes | Amount Paid<br>Current Year Debt<br>Service Levy |
|-----------|-----|--------------------|-------------------------------|------------------------------|---------------------|--------------------|-------------------------------|---|---|--|--|
|           | 151 |                    | -                             |                              |                     |                    | 0                             |   |   |  | 0  |
|           | 152 |                    | -                             |                              |                     |                    | 0                             |   |   |  | 0  |
|           | 153 |                    | -                             |                              |                     |                    | 0                             |   |   |  | 0  |
|           | 154 |                    | •                             |                              |                     |                    | 0                             |   |   |  | 0  |
|           | 155 |                    | -                             |                              |                     |                    | 0                             |   |   |  | 0  |
|           | 156 |                    | -                             |                              |                     |                    | 0                             |   |   |  | 0  |
|           | 157 |                    | -                             |                              |                     |                    | 0                             |   |   |  | 0  |
|           | 158 |                    | -                             |                              |                     |                    | 0                             |   |   |  | 0  |
|           | 159 |                    | -                             |                              |                     |                    | 0                             |   |   | -  | 0  |
|           | 160 |                    | -                             |                              |                     |                    | 0                             |   |   |  | 0  |
|           | 161 |                    | -                             |                              |                     |                    | 0                             |   |   |  | 0  |
|           | 162 |                    | -                             |                              |                     |                    | 0                             |   |   |  | 0  |
|           | 163 |                    | -                             |                              |                     |                    | 0                             |   |   |  | 0  |
|           | 164 |                    | -                             |                              |                     |                    | 0                             |   |   |  | 0  |
|           | 165 |                    | -                             |                              |                     |                    | 0                             |   |   |  | 0  |
|           | 166 |                    | -                             |                              |                     |                    | 0                             |   |   |  | 0  |
|           | 167 |                    | -                             |                              |                     |                    | 0                             |   |   |  | 0  |
|           | 168 |                    | -                             |                              |                     |                    | 0                             |   |   |  | 0  |
|           | 169 |                    | -                             |                              |                     |                    | 0                             |   |   |  | 0  |
|           | 170 |                    | -                             |                              |                     |                    | 0                             |   |   |  | 0  |
|           | 171 |                    | -                             |                              |                     |                    | 0                             |   |   |  | 0  |
|           | 172 |                    | -                             |                              |                     |                    | 0                             |   |   |  | 0  |
|           | 173 |                    | -                             |                              |                     |                    | 0                             |   |   |  | 0  |
|           | 174 |                    | -                             |                              |                     |                    | 0                             |   |   |  | 0  |
|           | 175 |                    | -                             |                              |                     |                    | 0                             |   |   |  | 0  |
|           | 176 |                    | -                             |                              |                     |                    | 0                             |   |   |  | 0  |
|           | 177 |                    | -                             |                              |                     |                    | 0                             |   |   |  | 0  |
|           | 178 |                    | -                             |                              |                     |                    | 0                             |   |   |  | 0  |
|           | 179 |                    | -                             |                              |                     |                    | 0                             |   |   |  | 0  |
|           | 180 |                    | -                             |                              |                     |                    | 0                             |   |   |  | 0  |
| TOTALS    |     |                    |                               |                              | 0                   | 0                  | 0                             | 0   | 0   | 0  | 0  |

LONG TERM DEBT SCHEDULE - LT DEBT7
GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS

| Debt Name |     | Type of<br>Debt<br>Obligation |   |   | Total<br>Obligation<br>Due FY | Bond Reg./<br>Paying Agent<br>Fees Due FY | Reductions due to<br>Refinancing or Prepayment<br>of Certified Debt | Paid from Funds OTHER<br>THAN Current Year Debt<br>Service Taxes | Amount Paid<br>Current Year Debt<br>Service Levy |
|-----------|-----|-------------------------------|---|---|-------------------------------|---|---|--|--|
|           | 181 | -                             |   |   | 0                             |   |   |  | 0  |
|           | 182 | -                             |   |   | 0                             |   |   |  | 0  |
|           | 183 | -                             |   |   | 0                             |   |   |  | 0  |
|           | 184 | -                             |   |   | 0                             |   |   |  | 0  |
|           | 185 | -                             |   |   | 0                             |   |   |  | 0  |
|           | 186 | -                             |   |   | 0                             |   |   |  | 0  |
|           | 187 | -                             |   |   | 0                             |   |   |  | 0  |
|           | 188 | -                             |   |   | 0                             |   |   |  | 0  |
|           | 189 | -                             |   |   | 0                             |   |   |  | 0  |
|           | 190 | -                             |   |   | 0                             |   |   |  | 0  |
|           | 191 | -                             |   |   | 0                             |   |   |  | 0  |
|           | 192 | -                             |   |   | 0                             |   |   |  | 0  |
|           | 193 | -                             |   |   | 0                             |   |   |  | 0  |
|           | 194 | -                             |   |   | 0                             |   |   |  | 0  |
|           | 195 | -                             |   |   | 0                             |   |   |  | 0  |
|           | 196 | -                             |   |   | 0                             |   |   |  | 0  |
|           | 197 | -                             |   |   | 0                             |   |   |  | 0  |
|           | 198 | -                             |   |   | 0                             |   |   |  | 0  |
|           | 199 |                               |   |   | 0                             |   |   |  | 0  |
|           | 200 |                               |   |   | 0                             |   |   |  | 0  |
|           | 201 |                               |   |   | 0                             |   |   |  | 0  |
|           | 202 |                               |   |   | 0                             |   |   |  | 0  |
|           | 203 | -                             |   |   | 0                             |   |   |  | 0  |
|           | 204 | -                             |   |   | 0                             |   |   |  | 0  |
|           | 205 | -                             |   |   | 0                             |   |   |  | 0  |
|           | 206 | -                             |   |   | 0                             |   |   |  | 0  |
|           | 207 | -                             |   |   | 0                             |   |   |  | 0  |
|           | 208 | -                             |   |   | 0                             |   |   |  | 0  |
|           | 209 | -                             |   |   | 0                             |   |   |  | 0  |
| TOTAL C   | 210 | -                             |   |   | 0                             |   |   |  | 0  |
| TOTALS    |     |                               | 0 | 0 | 0                             | 0   | 0   | 0  | 0  |

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

|                   | Principal Due<br>FY 2022 | Interest Due<br>FY 2022 | Total Obligation<br>Due FY 2022 | Bond Reg./ Paying Agent<br>Fees Due FY 2022 | Reductions due to Refinancing or<br>Prepayment of Certified Debt | Paid from Sources OTHER THAN Budget<br>Year Debt Service Levy | Amount Paid Budget Year<br>Debt Service Levy |
|-------------------|--------------------------|-------------------------|---------------------------------|---|--|---|--|
| GO -<br>TOTAL     | 0                        | 0                       | 0                               | 0   | 0  | 0   | 0  |
| NON GO -<br>TOTAL | 0                        | 0                       | 0                               | 0   | 0  | 0   | 0  |
| GRAND -<br>TOTAL  | 0                        | 0                       | 0                               | 0   | 0  | 0   | 0  |

### AFFIDAVIT OF POSTING CITY OF PANORAMA PARK, IOWA FISCAL YEAR BEGINNING JULY 1 , 2021 - ENDING JUNE 30 , 2022

Gones Que

01/15/2021

## NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET

Fiscal Year July 1, 2021 - June 30, 2022

The City of: PANORAMA PARK
The City Council will conduct a public hearing on the proposed budget as follows:

Location: City Hall 120 Short Street Panorama Park, Iowa Meeting Date: 2/10/2021 Meeting Time: 07:00 PM

The Budget Estimate Summary of proposed receipts and expenditures is shown below. Copies of the detailed proposed Budget may be obtained or viewed at the offices of the Mayor, City Clerk, and at the Library.

The estimated Total tax levy rate per \$1000 valuation on regular property

6.11078

The estimated tax levy rate per \$1000 valuation on Agricultural land is

At the public hearing, any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget.

Phone Number (563) 293-1293

City Clerk/Finance Officer's NAME Gary Gleason

| (563) 293-1293 Gary Gleaso  |    |                |                      |                |
|---|----|----------------|----------------------|----------------|
|   |    | Budget FY 2022 | Re-estimated FY 2021 | Actual FY 2020 |
| Revenues & Other Financing Sources                                      |    |                |                      |                |
| Taxes Levied on Property  | 1  | 29,139         | 27,991               | 27,417         |
| Less: Uncollected Property Taxes-Levy Year                              | 2  | 0              | 0                    | 0              |
| Net Current Property Taxes  | 3  | 29,139         | 27,991               | 27,417         |
| Delinquent Property Taxes   | 4  | 0              | 0                    | 0              |
| TIF Revenues  | 5  | 0              | 0                    | 0              |
| Other City Taxes  | 6  | 22,811         | 24,459               | 22,928         |
| Licenses & Permits  | 7  | 0              | 0                    | 0              |
| Use of Money and Property   | 8  | 0              | 5,000                | 9,521          |
| Intergovernmental   | 9  | 17,165         | 17,000               | 16,581         |
| Charges for Fees & Service  | 10 | 0              | 497                  | 2,310          |
| Special Assessments   | 11 | 0              | 0                    | 0              |
| Miscellaneous   | 12 | 0              | 0                    | 0              |
| Other Financing Sources   | 13 | 0              | 0                    | 0              |
| Transfers In  | 14 | 80,000         | 0                    | 80,000         |
| Total Revenues and Other Sources  | 15 | 149,115        | 74,947               | 158,757        |
| Expenditures & Other Financing Uses                                     |    |                |                      |                |
| Public Safety   | 16 | 3,100          | 2,965                | 2,990          |
| Public Works  | 17 | 28,261         | 37,900               | 16,163         |
| Health and Social Services  | 18 | 0              | 0                    | 0              |
| Culture and Recreation  | 19 | 5,300          | 5,100                | 5,010          |
| Community and Economic Development                                      | 20 | 0              | 0                    | 0              |
| General Government  | 21 | 10,450         | 14,100               | 9,226          |
| Debt Service  | 22 | 0              | 0                    | 0              |
| Capital Projects  | 23 | 0              | 0                    | 0              |
| Total Government Activities Expenditures                                | 24 | 47,111         | 60,065               | 33,389         |
| Business Type / Enterprises   | 25 | 250,000        | 20,000               | 49,967         |
| Total ALL Expenditures  | 26 | 297,111        | 80,065               | 83,356         |
| Transfers Out   | 27 | 80,000         | 0                    | 80,000         |
| Total ALL Expenditures/Transfers Out                                    | 28 | 377,111        | 80,065               | 163,356        |
| Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out | 29 | -227,996       | -5,118               | -4,599         |
| Beginning Fund Balance July 1   | 30 | 331,119        | 336,237              | 340,836        |
| Ending Fund Balance June 30   | 31 | 103,123        | 331,119              | 336,237        |

### BUDGET ADOPTION AFFIDAVIT CITY OF PANORAMA PARK, IOWA FISCAL YEAR BEGINNING JULY 1, 2021 - ENDING JUNE 30, 2022

| The Notice of Public Hearing for the proposed budget adoption resolution for the City of PANORAMA PARK was *One of the three posted notices is included with this form. | s posted on 1/29/2021 at the following locations: |
|---|---|
| Location #1 Front window at City Hall, 120 Short Street   |   |
| Location #2 Message center located at the SE intersection of Park Avenue and Short Street   |   |
| Location #3 Message center located at the NW corner of 1 Park Avenue  |   |
| Print Name<br>Gary Gleason, Treasurer   |   |
| Attested to on behalf of the City of by:  |   |
| Lay & Dleasn Ters.  | Date<br>01/29/2021                                |
|   |   |

Jones 01/29/2021



# **CITY OF PANORAMA PARK**

# RESOLUTION 2021-03 JANUARY 27, 2021

RESOLUTION OF PANORAMA PARK, IOWA ACCEPTING AND APPROVING OF THE PROPOSED PROPERTY TAX LEVY FOR FISCAL YEAR 2021-2022.

**WHEREAS**, in accordance with lowa Code 384.15A that a public hearing on the resolution be held before the date for adoption; and

WHEREAS, a public hearing concerning the proposed property tax levy was held on January 27, 2021; and

WHEREAS, the Panorama Park City Council has considered the FY 2021-2022 proposed property tax levy.

**NOW, THEREFORE, BE IT RESOLVED** by the City Council of Panorama Park, Iowa, that the property tax levy for FY 2021-2022, as set forth in the levy summary, is hereby adopted.

T. Huber ave S. Perry absent S. Rice ave D. Smith ave D. White ave

ADOPTED BY THE COUNCIL AND APPROVED THIS 27TH DAY OF JANUARY, 2021.

Ronald D. Rice, Mayor

I, the undersigned, being duly appointed, qualified and acting City Clerk of Panorama Park, hereby certify that the foregoing Resolution No. 2021-03 is a true, correct and accurate copy as duly and lawfully passed and adopted by the governing body of the City of Panorama Park on the 27th day of January, 2021.

Gary L. Gleason, City Clerk/Treasurer



# CITY OF PANORAMA PARK

# RESOLUTION 2021-04 FEBRUARY 10, 2021

RESOLUTION OF PANORAMA PARK, IOWA ACCEPTING AND APPROVING OF THE FISCAL YEAR 2021-2022 BUDGET AND CERTIFICATION OF TAXES.

**WHEREAS**, in accordance with Iowa Code 384.16 that a public hearing on the resolution be held before the date for adoption; and

WHEREAS, a public hearing concerning the proposed city budget was held on February 10, 2021; and

**WHEREAS**, the Panorama Park City Council has considered the fiscal year 2021-2022 proposed city budget.

**NOW, THEREFORE, BE IT RESOLVED** by the City Council of Panorama Park, Iowa, that the city budget and certificate of taxes for fiscal year 2021-2022, as set forth in the budget summary, is hereby adopted and that the Panorama Park City Treasurer is directed to file said budget with the Scott County Auditor and the Treasurer for the State of Iowa.

T. Huber ove S. Perry absent S. Rice ove D. Smith absent D. White ove

ADOPTED BY THE COUNCIL AND APPROVED THIS 10TH DAY OF FEBRUARY, 2021.

Ronald D. Rice, Mayor

I, the undersigned, being duly appointed, qualified and acting City Clerk of Panorama Park, hereby certify that the foregoing Resolution No. 2021-04 is a true, correct and accurate copy as duly and lawfully passed and adopted by the governing body of the City of Panorama Park on the 10th day of February, 2021.

Gary L. Gleason, City Clerk/Treasurer



# CITY OF PANORAMA PARK

# RESOLUTION 2021-05 MARCH 10, 2021

RESOLUTION OF PANORAMA PARK, IOWA ACCEPTING AND APPROVING OF THE PROPOSED PROPERTY TAX LEVY FOR FISCAL YEAR 2021-2022.

WHEREAS, the Scott County Auditor has requested that Resolution 2021-03 be amended to include the total maximum property tax dollars for the affected tax levies for FY 2021-2022; and

**WHEREAS**, in accordance with lowa Code 384.15A that a public hearing on the resolution be held before the date for adoption; and

**WHEREAS**, a public hearing concerning the proposed property tax levy was held on January 27, 2021; and

WHEREAS, the Panorama Park City Council has considered the FY 2021-2022 proposed property tax levy.

**NOW, THEREFORE, BE IT RESOLVED** by the City Council of Panorama Park, Iowa, that the property tax levy for FY 2021-2022, as set forth in the levy summary, is hereby adopted; and

**BE IT FURTHER RESOLVED** by the City Council of Panorama Park, Iowa, that the total maximum property tax dollars for the affected tax levies for FY 2021-2022 shall be \$30,548 at a rate not to exceed \$6.23279 per taxable valuation; and

**BE IT FURTHER RESOLVED** by the City Council of Panorama Park, lowa, that the maximum property tax dollars requested in the total maximum levy for affected property tax levies for FY 2021-2022 represents an increase of less than 102% from the maximum property tax dollars requested for FY 2020-2021.

T. Huber are S. Perry are S. Rice are D. Smith are D. White are

ADOPTED BY THE COUNCIL AND APPROVED THIS 10TH DAY OF MARCH, 2021.

onald D. Rice, Mayor

I, the undersigned, being duly appointed, qualified and acting City Clerk of Panorama Park, hereby certify that the foregoing Resolution No. 2021-05 is a true, correct and accurate copy as duly and lawfully passed and adopted by the governing body of the City of Panorama Park on the 10th day of March, 2021.

Gary L. Gleason, City Clerk/Treasurer