

# 12-095

## Adoption of Budget and Certification of City Taxes

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

The City of: AREDALE County Name: BUTLER Date Budget Adopted: 02/20/12  
(Date) xxx/xx/xx

At a meeting of the City Council, held after the public hearing as required by law, as specified above, the proposed budget was adopted as summarized and attached hereto, and tax levies, as itemized below, were approved for all taxable property of this City. There is attached a Long Term Debt Schedule Form 703 for the debt service needs, if any.

641-580-0427

Telephone Number

Signature

County Auditor Date Stamp

### January 1, 2011 Property Valuations

Last Official Census

	With Gas & Electric	Without Gas & Electric	
Regular 2a	1,195,734	1,108,773	
DEBT SERVICE 3a	1,195,734	1,108,773	
Ag Land 4a	467,806		

### TAXES LEVIED

Code Sec.	Dollar Limit	Purpose	(A) Request with Utility Replacement	(B) Property Taxes Levied	(C) Rate
384.1	8.10000	Regular General Levy	5 9,660	8,957	43 8.07872
(384)		Non-Voted Other Permissible Levies			
12(8)	0.67500	Contract for use of Bridge	6	0	44 0.00000
12(10)	0.95000	Opr & Maint publicly owned Transit	7	0	45 0.00000
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center	8	0	46 0.00000
12(12)	0.13500	Opr & Maint of City owned Civic Center	9	0	47 0.00000
12(13)	0.06750	Planning a Sanitary Disposal Project	10	0	48 0.00000
12(14)	0.27000	Aviation Authority (under sec.330A.15)	11	0	49 0.00000
12(15)	Amt Nec	Joint city-county building lease	12	0	50 0.00000
12(16)	0.06750	Levee Impr. fund in special charter city	13	0	51 0.00000
12(18)	Amt Nec	Liability, property & self insurance costs	14	0	52 0.00000
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462	0	465 0.00000
(384)		Voted Other Permissible Levies			
12(1)	0.13500	Instrumental/Vocal Music Groups	15	0	53 0.00000
12(2)	0.81000	Memorial Building	16	0	54 0.00000
12(3)	0.13500	Symphony Orchestra	17	0	55 0.00000
12(4)	0.27000	Cultural & Scientific Facilities	18	0	56 0.00000
12(5)	As Voted	County Bridge	19	0	57 0.00000
12(6)	1.35000	Missi or Missouri River Bridge Const.	20	0	58 0.00000
12(9)	0.03375	Aid to a Transit Company	21	0	59 0.00000
12(17)	0.20500	Maintain Institution received by gift/devise	22	0	60 0.00000
12(19)	1.00000	City Emergency Medical District	463	0	466 0.00000
12(21)	0.27000	Support Public Library	23	0	61 0.00000
28E.22	1.50000	Unified Law Enforcement	24	0	62 0.00000
		<b>Total General Fund Regular Levies (5 thru 24)</b>	25 9,660	8,957	
384.1	3.00375	Ag Land	26 1,405	1,405	63 3.00375
		<b>Total General Fund Tax Levies (25 + 26)</b>	27 11,065	10,362	Do Not Add
		Special Revenue Levies			
384.8	0.27000	Emergency (if general fund at levy limit)	28 0	0	64 0.00000
384.6	Amt Nec	Police & Fire Retirement	29	0	0.00000
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30	0	0.00000
Rules	Amt Nec	Other Employee Benefits	31	0	0.00000
		<b>Total Employee Benefit Levies (29,30,31)</b>	32 0	0	65 0.00000
		<b>Sub Total Special Revenue Levies (28+32)</b>	33 0	0	
		Valuation			
386	As Req	With Gas & Elec			
		Without Gas & Elec			
		SSMID 1 (A)	(B) 34	0	66 0.00000
		SSMID 2 (A)	(B) 35	0	67 0.00000
		SSMID 3 (A)	(B) 36	0	68 0.00000
		SSMID 4 (A)	(B) 37	0	69 0.00000
		SSMID 5 (A)	(B) 555	0	565 0.00000
		SSMID 6 (A)	(B) 556	0	566 0.00000
		SSMID 7 (A)	(B) 1177	0	0.00000
		<b>Total SSMID</b>	38 0	0	Do Not Add
		<b>Total Special Revenue Levies</b>	39 0	0	
384.4	Amt Nec	Debt Service Levy 76.10(6)	40 0	0	70 0.00000
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41	0	71 0.00000
		<b>Total Property Taxes (27+39+40+41)</b>	42 11,065	10,362	72 8.07872

COUNTY AUDITOR - I certify the budget is in compliance with ALL the following:  
Budgets that DO NOT meet ALL the criteria below are not statutorily compliant & must be returned to the city for correction.

- 1) The prescribed Notice of Public Hearing Budget Estimate (Form 631.1) was lawfully published, or posted if applicable, and notarized, filed proof was evidenced.
- 2) Budget hearing notices were published or posted not less than 10 days, nor more than 20 days, prior to the budget hearing.
- 3) Adopted property taxes do not exceed published or posted amounts.
- 4) Adopted expenditures do not exceed published or posted amounts in each of the nine program areas, or in total.
- 5) The budget file uploaded to the SUBMIT Area matched the paper copy certified by the city to this office.
- 6) The city is receiving TIF Revenues and has completed the TIF Indebtedness section of the TIF DEBT form in compliance with 384.16(1)

(County Auditor)

Fund Balance Worksheet for City of **AREDALE**

		General	Special Rev	TIF	Debt Serv	Capt Proj	Permanent	Total	Proprietary	Grand
		(A)	(B)	Special Rev	(D)	(E)	(G)	Government	(I)	Total
(1)										
<b>*Annual Report FY 2011</b>										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	64,168						64,168		64,168
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	44,560						44,560		44,560
Actual Expenditures Except End Bal (pg 12, line 259) *	3	54,230						54,230		54,230
Ending Fund Balance June 30 (pg 12, line 261) *	4	54,498	0	0	0	0	0	54,498	0	54,498
(2)		General	Spec Rev	TIF	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
<b>** Re-Estimated FY 2012</b>				Special Rev						
Beginning Fund Balance	5	54,498	0	0	0	0	0	54,498	0	54,498
Re-Est Revenues	6	32,188	18,763	0	0	0	0	50,951	0	50,951
Re-Est Expenditures	7	54,982	4,573	0	0	0	0	59,555	0	59,555
Continuing Appropriation	8					0		0	0	0
Ending Fund Balance	9	31,704	14,190	0	0	0	0	45,894	0	45,894
(3)		General	Spec Rev	TIF	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
<b>** Budget FY 2013</b>				Special Rev						
Beginning Fund Balance	10	31,704	14,190	0	0	0	0	45,894	0	45,894
Revenues	11	11,065	31,616	0	0	0	0	42,681	0	42,681
Expenditures	12	54,975	0	0	0	0	0	54,975	0	54,975
Continuing Appropriation	13					0		0	0	0
Ending Fund Balance	14	-12,206	45,806	0	0	0	0	33,600	0	33,600

\* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2011

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

CITY OF AREDALE

The Total Outstanding TIF Indebtedness is not used to determine the constitutional debt limit. Indebtedness as defined in Iowa Code Section 384.16, subsection 1, includes any TIF-financed agreement including all remaining payments for any annual appropriation agreements. Include the TOTAL amount for all remaining years of the agreement. Use best estimates for any agreement where the actual amount for future years is not known.

Include the total amount of outstanding loans, advances, indebtedness, or bonds outstanding, including interest, at the close of the most recently ended fiscal year through the remaining term of the indebtedness, which will be paid from TIF revenues.

TOTAL OUTSTANDING TIF INDEBTEDNESS INCLUDING INTEREST OWED	ACTUAL 2011
PRINCIPAL on All Bonds Paid with TIF Revenues including interest to term	
TIF Non-Bond Loans & Debt - Owed to Other Entities	
Self-Financed or Internal Loan TIF Debt	
Tax Rebate/ments & Other Agreements Paid with TIF Revenues	
<b>TOTAL OUTSTANDING TIF INDEBTEDNESS</b>	

TIF Revenues are those moneys paid into the Special Fund created in section 403.19.  
 DO NOT include bond payments made with a Debt Service levy on property  
 Include ONLY debt that is to be repaid from future Tax Increment Financing revenues.  
 All debt and interest should only be listed once.  
 Include principal and interest to term in all amounts.

THE DATA BELOW NO LONGER CARRIES TO A "REBATES" LINE OF THE RE-EXP P2 & EXP P2 FORMS

*Click to view Help with Rebates*

REBATES OR PAYMENTS TO ENTITIES FROM TAXES FUNDED BY TIF		EXP P2	RE-EST EXP P2	
ENTITY NAME (Rebates DO NOT include bonds, SRF, project names, etc. See Help page for definition)		BUDGET 2013	RE-ESTIMATED 2012	ACTUAL 2011
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
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31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				
43				
44				
45				
<b>* TOTAL Rebates or Payments to Entities</b>				

\* The "Total Rebates or Payments" appears on the Expenditures Pages, Re-Est Exp P2 & EXP P 2, under the Community & Econ Development Program

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2013

Fiscal Years

GOVERNMENT ACTIVITIES		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2013	RE-ESTIMATED 2012	ACTUAL 2011
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
<b>PUBLIC SAFETY</b>											
Police Department/Crime Prevention	1	1,800							1,800	1,800	1,650
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4	185							185	185	183
Fire Department	5	3,500							3,500	8,073	3,518
Ambulance	6								0	0	0
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	0	0
Animal Control	9								0	0	0
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	5,485	0	0			0		5,485	10,058	5,351
<b>PUBLIC WORKS</b>											
Roads, Bridges, & Sidewalks	12	13,350							13,350	13,350	13,348
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	1,700							1,700	1,690	1,686
Traffic Control and Safety	15								0	0	0
Snow Removal	16	5,000							5,000	4,000	6,143
Highway Engineering	17								0	0	0
Street Cleaning	18								0	0	0
Airport <i>(if not Enterprise)</i>	19								0	0	0
Garbage <i>(if not Enterprise)</i>	20	7,100							7,100	7,080	7,062
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	27,150	0	0			0		27,150	26,120	28,239
<b>HEALTH &amp; SOCIAL SERVICES</b>											
Welfare Assistance	23								0	0	0
City Hospital	24								0	0	0
Payments to Private Hospitals	25								0	0	0
Health Regulation and Inspection	26								0	0	0
Water, Air, and Mosquito Control	27								0	0	0
Community Mental Health	28								0	0	0
Other Health and Social Services	29	45							45	45	45
TOTAL (lines 23 - 29)	30	45	0	0			0		45	45	45
<b>CULTURE &amp; RECREATION</b>											
Library Services	31	100							100	100	100
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	521							521	521	521
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	621	0	0			0		621	621	621

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2013

Fiscal Years

GOVERNMENT ACTIVITIES CONT.	(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2013 (J)	RE-ESTIMATED 2012 (K)	ACTUAL 2011 (L)
<b>COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>												
Community Beautification	39		1,920							1,920	1,920	1,920
Economic Development	40									0	0	0
Housing and Urban Renewal	41									0	0	0
Planning & Zoning	42									0	0	0
Other Com & Econ Development	43		1,000							1,000	1,000	0
TOTAL (lines 39 - 44)	44											
	45		2,920	0	0			0		2,920	2,920	1,920
<b>GENERAL GOVERNMENT</b>												
Mayor, Council, & City Manager	46		2,300							2,300	2,300	2,300
Clerk, Treasurer, & Finance Adm.	47		4,464							4,464	4,464	3,764
Elections	48									0	1,037	0
Legal Services & City Attorney	49									0	0	0
City Hall & General Buildings	50		3,066							3,066	3,066	3,066
Tort Liability	51		5,996							5,996	5,996	5,996
Other General Government	52		2,928							2,928	2,928	2,928
TOTAL (lines 46 - 52)	53		18,754	0	0			0		18,754	19,791	18,054
<b>DEBT SERVICE</b>	54									0	0	0
Gov Capital Projects	55									0	0	0
TIF Capital Projects	56									0	0	0
<b>TOTAL CAPITAL PROJECTS</b>	57		0	0	0		0	0		0	0	0
<b>TOTAL Government Activities Expenditures</b> (lines 11+22+30+38+45+53+54+57)	58		54,975	0	0	0	0	0		54,975	59,555	54,230
<b>BUSINESS TYPE ACTIVITIES</b> <b>Proprietary: Enterprise &amp; Budgeted ISF</b>												
Water Utility	59									0	0	0
Sewer Utility	60									0	0	0
Electric Utility	61									0	0	0
Gas Utility	62									0	0	0
Airport	63									0	0	0
Landfill/Garbage	64									0	0	0
Transit	65									0	0	0
Cable TV, Internet & Telephone	66									0	0	0
Housing Authority	67									0	0	0
Storm Water Utility	68									0	0	0
Other Business Type (city hosp., ISF, parking, etc.)	69									0	0	0
Enterprise DEBT SERVICE	70									0	0	0
Enterprise CAPITAL PROJECTS	71									0	0	0
Enterprise TIF CAPITAL PROJECTS	72									0	0	0
<b>TOTAL Business Type Expenditures (lines 59 - 73)</b>	73								0	0	0	0
<b>TOTAL ALL EXPENDITURES (lines 58+74)</b>	74		54,975	0	0	0	0	0	0	54,975	59,555	54,230
Regular Transfers Out	75									0	0	0
Internal TIF Loan / Repayment Transfers Out	76									0	0	0
<b>Total ALL Transfers Out</b>	77		0	0	0	0	0	0	0	0	0	0
<b>Total Expenditures &amp; Fund Transfers Out (lines 75+76)</b>	78		54,975	0	0	0	0	0	0	54,975	59,555	54,230
Continuing Appropriation	79									0	0	
<b>Ending Fund Balance June 30</b>	80		-12,206	45,806	0	0	0	0	0	33,600	45,894	54,498

\* A continuing appropriation is the unexpended budgeted amount from a prior year's capital project. The entry is made on the Con Approps page that must accompany the budget forms if used. SEE INSTRUCTIONS FOR USE.

The last two columns will fill in once the Re-Est forms are completed

REVENUES DETAIL  
Fiscal Year Ending 2013

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2013 (J)	RE-ESTIMATED 2012 (K)	ACTUAL 2011 (L)
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>											
	1	10,362	0		0	0			10,362	10,362	10,495
	2								0	0	0
	3	10,362	0		0	0			10,362	10,362	10,495
	4								0	0	0
	5								0	0	0
Other City Taxes:											
	6	703	0		0	0			703	0	0
	7								0	0	0
	8								0	0	0
	9								0	0	0
	10								0	0	0
	11								0	0	0
	12		5,250						5,250	5,250	5,200
	13	703	5,250		0	0			5,953	5,250	5,200
	14		880						880	880	880
	15		103						103	103	103
Intergovernmental:											
	16								0	0	0
	17		4,750						4,750	4,708	4,684
	18								0	0	0
	19								0	4,000	2,930
	20	0	4,750	0	0	0		0	4,750	8,708	7,614
Charges for Fees & Service:											
	21								0	0	0
	22								0	0	0
	23								0	0	0
	24								0	0	0
	25								0	0	0
	26								0	0	0
	27		7,020						7,020	7,462	6,655
	28								0	0	0
	29								0	0	0
	30								0	0	0
	31								0	0	0
	32								0	0	0
	33								0	0	0
	34	0	7,020		0	0	0	0	7,020	7,462	6,655
	35		11,810						11,810	16,383	11,810
	36		1,803						1,803	1,803	1,803
Other Financing Sources:											
	37								0	0	0
	38								0	0	0
	39	0	0	0	0	0	0	0	0	0	0
	40								0	0	0
	41								0	0	0
	42	0	0	0	0	0	0	0	0	0	0
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)											
	43	11,065	31,616	0	0	0	0	0	42,681	50,951	44,560
	44	31,704	14,190	0	0	0	0	0	45,894	54,498	64,168
	45	42,769	45,806	0	0	0	0	0	88,575	105,449	108,728

CITY OF

AREDALE

ADOPTED BUDGET SUMMARY

YEAR ENDED JUNE 30, 2013

Fiscal Years

(A)	(B)	(C) GENERAL	(D) SPECIAL REVENUES	(E) TIF SPECIAL REVENUES	(F) DEBT SERVICE	(G) CAPITAL PROJECTS	(H) PERMANENT	(I) PROPRIETARY	(J) BUDGET 2013	(K) RE-ESTIMATED 2012	(L) ACTUAL 2011
<b>Revenues &amp; Other Financing Sources</b>											
Taxes Levied on Property	1	10,362	0		0	0			10,362	10,362	10,495
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	10,362	0		0	0			10,362	10,362	10,495
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	703	5,250		0	0			5,953	5,250	5,200
Licenses & Permits	7	0	880					0	880	880	880
Use of Money and Property	8	0	103	0	0	0	0	0	103	103	103
Intergovernmental	9	0	4,750	0	0	0		0	4,750	8,708	7,614
Charges for Fees & Service	10	0	7,020		0	0	0	0	7,020	7,462	6,655
Special Assessments	11	0	11,810		0	0			11,810	16,383	11,810
Miscellaneous	12	0	1,803		0	0	0	0	1,803	1,803	1,803
Sub-Total Revenues	13	11,065	31,616	0	0	0	0	0	42,681	50,951	44,560
<b>Other Financing Sources:</b>											
Total Transfers In	14	0	0	0	0	0	0	0	0	0	0
Proceeds of Debt	15	0	0	0	0	0			0	0	0
Proceeds of Capital Asset Sales	16	0	0		0	0	0	0	0	0	0
Total Revenues and Other Sources	17	11,065	31,616	0	0	0	0	0	42,681	50,951	44,560
<b>Expenditures &amp; Other Financing Uses</b>											
Public Safety	18	5,485	0	0			0		5,485	10,058	5,351
Public Works	19	27,150	0	0			0		27,150	26,120	28,239
Health and Social Services	20	45	0	0			0		45	45	45
Culture and Recreation	21	621	0	0			0		621	621	621
Community and Economic Development	22	2,920	0	0			0		2,920	2,920	1,920
General Government	23	18,754	0	0			0		18,754	19,791	18,054
Debt Service	24	0	0	0	0		0		0	0	0
Capital Projects	25	0	0	0		0			0	0	0
Total Government Activities Expenditures	26	54,975	0	0	0	0	0	0	54,975	59,555	54,230
Business Type Proprietary: Enterprise & ISF	27							0	0	0	0
Total Gov & Bus Type Expenditures	28	54,975	0	0	0	0	0	0	54,975	59,555	54,230
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	54,975	0	0	0	0	0	0	54,975	59,555	54,230
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31	-43,910	31,616	0	0	0	0	0	-12,294	-8,604	-9,670
Continuing Appropriation	33							0	0	0	
Beginning Fund Balance July 1	34	31,704	14,190	0	0	0	0	0	45,894	54,498	64,168
Ending Fund Balance June 30	35	-12,206	45,806	0	0	0	0	0	33,600	45,894	54,498

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

City Name: AREDALE

Fiscal Year  
2013

Project Name (A)		Amount of Issue (B)	Date Certified to County Auditor (C)	Principal Due FY 2013 (D)	Interest Due FY 2013 +(E)	Bond Reg/Other Fees Due FY 2013 +(F)	Total Obligation Due FY 2013 =(G)	Paid from Funds OTHER THAN Current Year Property Taxes -(H)	Amount Paid by Current Year Debt Service Levy =(I)
(1)							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



