

# 14-114

## Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2013 - ENDING JUNE 30, 2014

The City of: ARCADIA County Name: CARROLL Date Budget Adopted: 03/04/13  
(Date) xx/xx/xx

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

712-689-2442 Telephone Number		_____ Signature	
County Auditor Date Stamp		January 1, 2012 Property Valuations	
		With Gas & Electric	Without Gas & Electric
Regular	2a	9,135,775	8,916,632
Debt Service Value	3a	12,033,025	11,813,882
Ag Land	4a	414,188	
		Last Official Census	
		484	

Code		Dollar	(A)		(B)	(C)	
Sec.	Limit	Purpose	Request with	Utility Replacement	Property Taxes	Levied	Rate
384.1	8.10000	Regular General levy	5	74,000	72,225	43	8.10000
-384		Non-Voted Other Permissible Levies					
12(8)	0.67500	Contract for use of Bridge	6		0	44	0.00000
12(10)	0.95000	Opr & Maint publicly owned Transit	7		0	45	0.00000
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center	8		0	46	0.00000
12(12)	0.13500	Opr & Maint of City owned Civic Center	9		0	47	0.00000
12(13)	0.06750	Planning a Sanitary Disposal Project	10		0	48	0.00000
12(14)	0.27000	Aviation Authority (under sec.330A.15)	11		0	49	0.00000
12(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	14,779	14,425	52	1.61771
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	88,779	86,650		
384.1	3.00375	Ag Land	26	1,244	1,244	63	3.00375
<b>Total General Fund Tax Levies (25 + 26)</b>			27	90,023	87,894		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	6,315	6,164		0.69124
Rules	Amt Nec	Other Employee Benefits	31		0		0.00000
<b>Total Employee Benefit Levies (29,30,31)</b>			32	6,315	6,164	65	0.69124
<b>Sub Total Special Revenue Levies (28+32)</b>			33	6,315	6,164		
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	6,315	6,164		
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	96,338	94,058	72	10.40895

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

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

( County Auditor )

Fund Balance Worksheet for City of **ARCADIA**

		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 2012</b>										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	140,869	106,690	186,759				434,318	308,257	742,575
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	222,864	246,735	102,434				572,033	206,650	778,683
Actual Expenditures Except End Bal (pg 12, line 259) *	3	213,977	298,658	161,749				674,384	119,991	794,375
Ending Fund Balance June 30 (pg 12, line 270) *	4	149,756	54,767	127,444	0	0	0	331,967	394,916	726,883
(2)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
<b>** Re-Estimated FY 2013</b>										
Beginning Fund Balance	5	149,756	54,767	127,444	0	0	0	331,967	394,916	726,883
Re-Est Revenues	6	137,154	107,329	43,000	0	0	0	287,483	125,290	412,773
Re-Est Expenditures	7	158,215	45,475	39,500	0	0	0	243,190	238,445	481,635
Ending Fund Balance	8	128,695	116,621	130,944	0	0	0	376,260	281,761	658,021
(3)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
<b>** Budget FY 2014</b>										
Beginning Fund Balance	9	128,695	116,621	130,944	0	0	0	376,260	281,761	658,021
Revenues	10	136,803	109,829	79,000	0	0	0	325,632	125,290	450,922
Expenditures	11	183,290	55,615	37,500	0	0	0	276,405	159,990	436,395
Ending Fund Balance	12	82,208	170,835	172,444	0	0	0	425,487	247,061	672,548

\* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2012

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



EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2014

Fiscal Years

GOVERNMENT ACTIVITIES		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2014	RE-ESTIMATED 2013	ACTUAL 2012
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
<b>PUBLIC SAFETY</b>											
Police Department/Crime Prevention	1	5,670							5,670	5,670	5,668
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	17,670	235						17,905	16,755	32,343
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	23,340	235	0			0		23,575	22,425	38,011
<b>PUBLIC WORKS</b>											
Roads, Bridges, & Sidewalks	12	54,600	42,380						96,980	65,160	216,407
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	8,260							8,260	8,260	7,474
Traffic Control and Safety	15								0	0	0
Snow Removal	16	8,350	500						8,850	8,310	1,774
Highway Engineering	17								0	0	0
Street Cleaning	18								0	0	0
Airport (if not Enterprise)	19								0	0	0
Garbage (if not Enterprise)	20	31,395							31,395	30,845	30,604
Other Public Works	21	4,000							4,000	4,000	0
TOTAL (lines 12 - 21)	22	106,605	42,880	0			0		149,485	116,575	256,259
<b>HEALTH &amp; SOCIAL SERVICES</b>											
Welfare Assistance	23								0	0	0
City Hospital	24								0	0	0
Payments to Private Hospitals	25								0	0	0
Health Regulation and Inspection	26								0	0	0
Water, Air, and Mosquito Control	27								0	0	0
Community Mental Health	28								0	0	0
Other Health and Social Services	29								0	0	0
TOTAL (lines 23 - 29)	30	0	0	0			0		0	0	0
<b>CULTURE &amp; RECREATION</b>											
Library Services	31	500							500	500	685
Museum, Band and Theater	32								0	0	0
Parks	33	8,275	595						8,870	8,550	6,706
Recreation	34								0	0	0
Cemetery	35	400							400	400	0
Community Center, Zoo, & Marina	36								0	0	0
Other Culture and Recreation	37	200							200	200	0
TOTAL (lines 31 - 37)	38	9,375	595	0			0		9,970	9,650	7,391

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2014

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 2014 (J)	RE-ESTIMATED 2013 (K)	ACTUAL 2012 (L)
<b>COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>												
Community Beautification	39									0	0	0
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									0	0	0
TOTAL (lines 39 - 44)	45		0	0	0			0		0	0	0
<b>GENERAL GOVERNMENT</b>												
Mayor, Council, & City Manager	46		9,320	665						9,985	9,715	8,100
Clerk, Treasurer, & Finance Adm.	47		11,050	1,590						12,640	12,520	18,369
Elections	48		1,200							1,200	1,200	1,071
Legal Services & City Attorney	49		2,000							2,000	1,500	0
City Hall & General Buildings	50		5,400	350						5,750	5,805	17,107
Tort Liability	51		14,800							14,800	14,700	14,515
Other General Government	52		200							200	200	132
TOTAL (lines 46 - 52)	53		43,970	2,605	0			0		46,575	45,640	59,294
<b>DEBT SERVICE</b>	54			9,300	37,500					46,800	48,900	91,592
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> <i>(lines 11+22+30+38+45+53+54+57)</i>	58		183,290	55,615	37,500	0	0	0		276,405	243,190	452,547
<b>BUSINESS TYPE ACTIVITIES</b> <b>Proprietary: Enterprise &amp; Budgeted ISF</b>												
Water Utility	59								94,070	94,070	153,895	68,965
Sewer Utility	60								37,275	37,275	53,780	20,536
Electric Utility	61								0	0	0	0
Gas Utility	62								0	0	0	0
Airport	63								0	0	0	0
Landfill/Garbage	64								0	0	0	0
Transit	65								0	0	0	0
Cable TV, Internet & Telephone	66								0	0	0	0
Housing Authority	67								0	0	0	0
Storm Water Utility	68								0	0	0	0
Other Business Type (city hosp., ISF, parking, etc.)	69								0	0	0	0
Enterprise DEBT SERVICE	70								28,645	28,645	30,770	30,490
Enterprise CAPITAL PROJECTS	71								0	0	0	0
Enterprise TIF CAPITAL PROJECTS	72								0	0	0	0
<b>TOTAL Business Type Expenditures (lines 59 - 73)</b>	73								159,990	159,990	238,445	119,991
<b>TOTAL ALL EXPENDITURES (lines 58+74)</b>	74		183,290	55,615	37,500	0	0	0	159,990	436,395	481,635	572,538
Regular Transfers Out	75									0	0	143,430
Internal TIF Loan / Repayment Transfers Out	76									0	0	78,407
<b>Total ALL Transfers Out</b>	77		0	0	0	0	0	0	0	0	0	221,837
<b>Total Expenditures &amp; Fund Transfers Out (lines 75+78)</b>	78		183,290	55,615	37,500	0	0	0	159,990	436,395	481,635	794,375
<b>Ending Fund Balance June 30</b>	79		82,208	170,835	172,444	0	0	0	247,061	672,548	658,021	726,883

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

REVENUES DETAIL  
Fiscal Year Ending 2014

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2014 (J)	RE-ESTIMATED 2013 (K)	ACTUAL 2012 (L)
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>											
	1	87,894	6,164		0	0			94,058	94,058	73,766
	2								0	0	0
	3	87,894	6,164		0	0			94,058	94,058	73,766
	4								0	0	0
	5			79,000					79,000	43,000	102,434
<b>Other City Taxes:</b>											
	6	2,129	151		0	0			2,280	2,280	2,425
	7								0	0	0
	8								0	0	0
	9								0	0	0
	10								0	0	0
	11								0	0	0
	12		59,000						59,000	59,000	56,888
	13	2,129	59,151		0	0			61,280	61,280	59,313
	14	1,080							1,080	1,230	1,116
	15	3,000	14					770	3,784	3,510	3,793
<b>Intergovernmental:</b>											
	16								0	0	0
	17		44,500						44,500	42,000	40,507
	18								0	400	0
	19	10,500							10,500	10,500	12,690
	20	10,500	44,500	0	0	0		0	55,000	52,900	53,197
<b>Charges for Fees &amp; Service:</b>											
	21							60,070	60,070	60,070	59,785
	22							64,450	64,450	64,450	64,884
	23								0	0	0
	24								0	0	0
	25								0	0	0
	26								0	0	0
	27	31,000							31,000	31,075	28,507
	28								0	0	0
	29								0	0	0
	30								0	0	0
	31								0	0	0
	32								0	0	0
	33	1,200							1,200	1,200	5,670
	34	32,200	0		0	0		124,520	156,720	156,795	158,846
	35								0	0	0
	36								0	0	4,381
<b>Other Financing Sources:</b>											
	37								0	0	143,430
	38								0	0	78,407
	39	0	0	0	0	0	0	0	0	0	221,837
	40								0	0	100,000
	41								0	0	0
	42	0	0	0	0	0	0	0	0	0	321,837
<b>Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, &amp; 42)</b>											
	43	136,803	109,829	79,000	0	0	0	125,290	450,922	412,773	778,683
	44	128,695	116,621	130,944	0	0	0	281,761	658,021	726,883	742,575
	45	265,498	226,450	209,944	0	0	0	407,051	1,108,943	1,139,656	1,521,258

**CITY OF**  
**ARCADIA**  
**ADOPTED BUDGET SUMMARY**  
**YEAR ENDED JUNE 30, 2014**

**Fiscal Years**

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2014 (J)	RE-ESTIMATED 2013 (K)	ACTUAL 2012 (L)
<b>Revenues &amp; Other Financing Sources</b>											
Taxes Levied on Property	1	87,894	6,164		0	0			94,058	94,058	73,766
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	87,894	6,164		0	0			94,058	94,058	73,766
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			79,000					79,000	43,000	102,434
Other City Taxes	6	2,129	59,151		0	0			61,280	61,280	59,313
Licenses & Permits	7	1,080	0					0	1,080	1,230	1,116
Use of Money and Property	8	3,000	14	0	0	0	0	770	3,784	3,510	3,793
Intergovernmental	9	10,500	44,500	0	0	0		0	55,000	52,900	53,197
Charges for Fees & Service	10	32,200	0		0	0	0	124,520	156,720	156,795	158,846
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	0	0		0	0	0	0	0	0	4,381
Sub-Total Revenues	13	136,803	109,829	79,000	0	0	0	125,290	450,922	412,773	456,846
<b>Other Financing Sources:</b>											
Total Transfers In	14	0	0	0	0	0	0	0	0	0	221,837
Proceeds of Debt	15	0	0	0	0	0		0	0	0	100,000
Proceeds of Capital Asset Sales	16	0	0	0	0	0	0	0	0	0	0
Total Revenues and Other Sources	17	136,803	109,829	79,000	0	0	0	125,290	450,922	412,773	778,683
<b>Expenditures &amp; Other Financing Uses</b>											
Public Safety	18	23,340	235	0			0		23,575	22,425	38,011
Public Works	19	106,605	42,880	0			0		149,485	116,575	256,259
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	9,375	595	0			0		9,970	9,650	7,391
Community and Economic Development	22	0	0	0			0		0	0	0
General Government	23	43,970	2,605	0			0		46,575	45,640	59,294
Debt Service	24	0	9,300	37,500	0		0		46,800	48,900	91,592
Capital Projects	25	0	0	0		0			0	0	0
Total Government Activities Expenditures	26	183,290	55,615	37,500	0	0	0		276,405	243,190	452,547
Business Type Proprietary: Enterprise & ISF	27							159,990	159,990	238,445	119,991
Total Gov & Bus Type Expenditures	28	183,290	55,615	37,500	0	0	0	159,990	436,395	481,635	572,538
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	221,837
Total ALL Expenditures/Fund Transfers Out	30	183,290	55,615	37,500	0	0	0	159,990	436,395	481,635	794,375
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-46,487	54,214	41,500	0	0	0	-34,700	14,527	-68,862	-15,692
Beginning Fund Balance July 1	33	128,695	116,621	130,944	0	0	0	281,761	658,021	726,883	742,575
Ending Fund Balance June 30	34	82,208	170,835	172,444	0	0	0	247,061	672,548	658,021	726,883

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

City Name: ARCADIA

Fiscal Year  
2014

Project Name (A)	Amount of Issue (B)	Date Certified to County Auditor (C)	Principal Due FY 2014 (D)	Interest Due FY 2014 +(E)	Bond Reg/Other Fees Due FY 2014 +(F)	Total Obligation Due FY 2014 =(G)	Paid from Funds OTHER THAN Current Year Property Taxes -(H)	Amount Paid by Current Year Debt Service Levy #NAME?
-1 Rediq Subdivision #2	285,000		28,500	8,000		36,500	36,500	0
-2 Sewer Construction	155,000		16,000	1,120		17,120	17,120	0
-3 Sewer Extension Construction	200,000		9,000	4,300		13,300	13,300	0
-4 Street Repair Project	100,000		5,000	4,200		9,200	9,200	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			58,500	17,620	0	76,120	76,120	0

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

Fiscal Year  
2014

City Name: ARCADIA

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

Project Name (A)	Amount of Issue (B)	Date Certified to County Auditor (C)	Principal Due FY 2014 (D)	Interest Due FY 2014 +(E)	Bond Reg/Other Fees Due FY 2014 +(F)	Total Obligation Due FY 2014 =(G)	Paid from Funds OTHER THAN Current Year Property Taxes -(H)	Amount Paid by Current Year Debt Service Levy #NAME?
-31						0		0
-32						0		0
-33						0		0
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