

12-095

Adoption of Budget and Certification of City Taxes

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

The City of: AREDALE County Name: BUTLER Date Budget Adopted: 03/11/13
(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.

(641) 894-3441

Telephone Number

Signature

County Auditor Date Stamp

January 1, 2012 Property Valuations

Last Official Census

Regular	2a	With Gas & Electric	1,196,594	2b	Without Gas & Electric	1,109,216	74
Debt Service Value	3a		1,196,594	3b		1,109,216	
Ag Land	4a		481,002				

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 9,692	43 8,985	8.10000
-384		Non-Voted Other Permissible Levies			
12(8)	0.67500	Contract for use of Bridge	6	44 0	0.00000
12(10)	0.95000	Opr & Maint publicly owned Transit	7	45 0	0.00000
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center	8	46 0	0.00000
12(12)	0.13500	Opr & Maint of City owned Civic Center	9	47 0	0.00000
12(13)	0.06750	Planning a Sanitary Disposal Project	10	48 0	0.00000
12(14)	0.27000	Aviation Authority (under sec.330A.15)	11	49 0	0.00000
12(16)	0.06750	Levee Impr. fund in special charter city	13	51 0	0.00000
12(18)	Amt Nec	Liability, property & self insurance costs	14 4,425	52 4,102	3.69800
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462	465 0	0.00000
-384		Voted Other Permissible Levies			
12(1)	0.13500	Instrumental/Vocal Music Groups	15	53 0	0.00000
12(2)	0.81000	Memorial Building	16	54 0	0.00000
12(3)	0.13500	Symphony Orchestra	17	55 0	0.00000
12(4)	0.27000	Cultural & Scientific Facilities	18	56 0	0.00000
12(5)	As Voted	County Bridge	19	57 0	0.00000
12(6)	1.35000	Missi or Missouri River Bridge Const.	20	58 0	0.00000
12(9)	0.03375	Aid to a Transit Company	21	59 0	0.00000
12(17)	0.20500	Maintain Institution received by gift/devise	22	60 0	0.00000
12(19)	1.00000	City Emergency Medical District	463	466 0	0.00000
12(21)	0.27000	Support Public Library	23	61 0	0.00000
28E.22	1.50000	Unified Law Enforcement	24	62 0	0.00000
Total General Fund Regular Levies (5 thru 24)			25 14,117	13,087	
384.1	3.00375	Ag Land	26 1,445	63 1,445	3.00375
Total General Fund Tax Levies (25 + 26)			27 15,562	14,532	Do Not Add
Special Revenue Levies					
384.8	0.27000	Emergency (if general fund at levy limit)	28 0	64 0	0.00000
384.6	Amt Nec	Police & Fire Retirement	29	0	0.00000
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30 1,006	933	0.84072
Rules	Amt Nec	Other Employee Benefits	31 2,387	2,213	1.99483
Total Employee Benefit Levies (29,30,31)			32 3,393	3,145	2.83555
Sub Total Special Revenue Levies (28+32)			33 3,393	3,145	
Valuation					
386	As Req	With Gas & Elec	Without Gas & Elec		
	SSMID 1 (A)	(B)	34	0	0.00000
	SSMID 2 (A)	(B)	35	0	0.00000
	SSMID 3 (A)	(B)	36	0	0.00000
	SSMID 4 (A)	(B)	37	0	0.00000
	SSMID 5 (A)	(B)	555	0	0.00000
	SSMID 6 (A)	(B)	556	0	0.00000
	SSMID 7 (A)	(B)	1177	0	0.00000
Total SSMID			38 0	0	Do Not Add
Total Special Revenue Levies			39 3,393	3,145	
384.4	Amt Nec	Debt Service Levy 76.10(6)	40 0	40 0	0.00000
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41	41 0	0.00000
Total Property Taxes (27+39+40+41)			42 18,955	42 17,677	14.63355

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 **AREDALE**

		General (A)	Special Rev (B)	TIF Special Rev (C)	Debt Serv (D)	Capt Proj (E)	Permanent (G)	Total Government (H)	Proprietary (I)	Grand Total (J)
(1)										
*Annual Report FY 2012										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	49,814	4,684					54,498		54,498
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	35,850	6,217					42,067		42,067
Actual Expenditures Except End Bal (pg 12, line 259) *	3	49,668	0					49,668		49,668
Ending Fund Balance June 30 (pg 12, line 270) *	4	35,996	10,901	0	0	0	0	46,897	0	46,897
(2)										
** Re-Estimated FY 2013										
Beginning Fund Balance	5	35,996	10,901	0	0	0	0	46,897	0	46,897
Re-Est Revenues	6	11,090	31,616	0	0	0	0	42,706	0	42,706
Re-Est Expenditures	7	54,975	0	0	0	0	0	54,975	0	54,975
Ending Fund Balance	8	-7,889	42,517	0	0	0	0	34,628	0	34,628
(3)										
** Budget FY 2014										
Beginning Fund Balance	9	-7,889	42,517	0	0	0	0	34,628	0	34,628
Revenues	10	22,092	27,003	0	0	0	0	49,095	0	49,095
Expenditures	11	26,614	23,345	0	0	0	0	49,959	0	49,959
Ending Fund Balance	12	-12,411	46,175	0	0	0	0	33,764	0	33,764

* 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.

CITY OF AREDALE

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 of an Emergency Management Commission. The total below will reflect the total amount of Emergency Management Commission support provided by the City.

	Request with Utility Replacement (A)	Property Taxes Levied (B)
1 Portion of General Fund Levy Used for Emerg. Mgmt. Comm.	0	0
2 <u>Support of a Local Emerg.Mgmt.Comm.</u>	0	0
3 TOTAL FOR FISCAL YEAR 2014	0	0

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)
PUBLIC SAFETY											
Police Department/Crime Prevention	1	1,800							1,800	1,800	1,800
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	185	175
Fire Department	5	3,500							3,500	3,500	6,174
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	5,300	0	0			0		5,300	5,485	8,149
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12		7,000						7,000	13,350	330
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		1,700						1,700	1,700	1,582
Traffic Control and Safety	15								0	0	0
Snow Removal	16		5,000						5,000	5,000	926
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		8,000						8,000	7,100	7,164
Other Public Works	21		200						200	0	0
TOTAL (lines 12 - 21)	22	0	21,900	0			0		21,900	27,150	10,002
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		45						45	45	398
TOTAL (lines 23 - 29)	30	0	45	0			0		45	45	398
CULTURE & RECREATION											
Library Services	31		100						100	100	0
Museum, Band and Theater	32								0	0	0
Parks	33		500						500	0	1,053
Recreation	34								0	0	0
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36								0	521	0
Other Culture and Recreation	37		800						800	0	137
TOTAL (lines 31 - 37)	38	0	1,400	0			0		1,400	621	1,190

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)
COMMUNITY & ECONOMIC DEVELOPMENT												
Community Beautification	39									0	1,920	2,430
Economic Development	40		500							500	0	0
Housing and Urban Renewal	41									0	0	0
Planning & Zoning	42									0	0	0
Other Com & Econ Development	43									0	1,000	0
TOTAL (lines 39 - 44)	44		500	0	0			0		500	2,920	2,430
GENERAL GOVERNMENT												
Mayor, Council, & City Manager	46		2,980							2,980	2,300	2,800
Clerk, Treasurer, & Finance Adm.	47		3,840							3,840	4,464	6,160
Elections	48									0	0	1,307
Legal Services & City Attorney	49		500							500	0	255
City Hall & General Buildings	50		3,066							3,066	3,066	10,949
Tort Liability	51		7,000							7,000	5,996	6,028
Other General Government	52		3,428							3,428	2,928	0
TOTAL (lines 46 - 52)	53		20,814	0	0			0		20,814	18,754	27,499
DEBT SERVICE	54									0	0	0
Gov Capital Projects	55									0	0	0
TIF Capital Projects	56									0	0	0
TOTAL CAPITAL PROJECTS	57		0	0	0		0	0		0	0	0
TOTAL Government Activities Expenditures <i>(lines 11+22+30+38+45+53+54+57)</i>	58		26,614	23,345	0	0	0	0		49,959	54,975	49,668
BUSINESS TYPE ACTIVITIES Proprietary: Enterprise & Budgeted ISF												
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
TOTAL Business Type Expenditures (lines 59 - 73)	73								0	0	0	0
TOTAL ALL EXPENDITURES (lines 58+74)	74		26,614	23,345	0	0	0	0	0	49,959	54,975	49,668
Regular Transfers Out	75									0	0	0
Internal TIF Loan / Repayment Transfers Out	76									0	0	0
Total ALL Transfers Out	77		0	0	0	0	0	0	0	0	0	0
Total Expenditures & Fund Transfers Out (lines 75+78)	78		26,614	23,345	0	0	0	0	0	49,959	54,975	49,668
Ending Fund Balance June 30	79		-12,411	46,175	0	0	0	0	0	33,764	34,628	46,897

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)
REVENUES & OTHER FINANCING SOURCES											
Taxes Levied on Property	1	14,532	3,145		0	0			17,677	10,362	15,256
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	14,532	3,145		0	0			17,677	10,362	15,256
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	1,030	248		0	0			1,278	728	0
Utility franchise tax (Iowa Code Chapter 364.2)	7								0	0	0
Parimutuel wager tax	8								0	0	0
Gaming wager tax	9								0	0	0
Mobile Home Taxes	10								0	0	0
Hotel/Motel Taxes	11								0	0	0
Other Local Option Taxes	12	5,250							5,250	5,250	4,269
Subtotal - Other City Taxes (lines 6 thru 12)	13	6,280	248		0	0			6,528	5,978	4,269
Licenses & Permits	14	880							880	880	553
Use of Money & Property	15	400							400	103	914
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	6,843
Road Use Taxes	17		4,750						4,750	4,750	4,022
Other State Grants & Reimbursements	18								0	0	0
Local Grants & Reimbursements	19		10,560						10,560	0	4,755
Subtotal - Intergovernmental (lines 16 thru 19)	20	0	15,310	0	0	0		0	15,310	4,750	15,620
Charges for Fees & Service:											
Water Utility	21								0	0	0
Sewer Utility	22								0	0	0
Electric Utility	23								0	0	0
Gas Utility	24								0	0	0
Parking	25								0	0	0
Airport	26								0	0	0
Landfill/Garbage	27		7,500						7,500	7,020	5,455
Hospital	28								0	0	0
Transit	29								0	0	0
Cable TV, Internet & Telephone	30								0	0	0
Housing Authority	31								0	0	0
Storm Water Utility	32								0	0	0
Other Fees & Charges for Service	33								0	0	0
Subtotal - Charges for Service (lines 21 thru 33)	34	0	7,500		0	0	0	0	7,500	7,020	5,455
Special Assessments	35								0	11,810	0
Miscellaneous	36		800						800	1,803	0
Other Financing Sources:											
Regular Operating Transfers In	37								0	0	0
Internal TIF Loan Transfers In	38								0	0	0
Subtotal ALL Operating Transfers In	39	0	0	0	0	0	0	0	0	0	0
Proceeds of Debt (Excluding TIF Internal Borrowing)	40								0	0	0
Proceeds of Capital Asset Sales	41								0	0	0
Subtotal-Other Financing Sources (lines 38 thru 40)	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, & 42)	43	22,092	27,003	0	0	0	0	0	49,095	42,706	42,067
Beginning Fund Balance July 1	44	-7,889	42,517	0	0	0	0	0	34,628	46,897	54,498
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	14,203	69,520	0	0	0	0	0	83,723	89,603	96,565

CITY OF AREDALE
ADOPTED BUDGET SUMMARY
YEAR ENDED JUNE 30, 2014

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 2014	(K) RE-ESTIMATED 2013	(L) ACTUAL 2012
Revenues & Other Financing Sources											
Taxes Levied on Property	1	14,532	3,145		0	0			17,677	10,362	15,256
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	14,532	3,145		0	0			17,677	10,362	15,256
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	6,280	248		0	0			6,528	5,978	4,269
Licenses & Permits	7	880	0					0	880	880	553
Use of Money and Property	8	400	0	0	0	0	0	0	400	103	914
Intergovernmental	9	0	15,310	0	0	0		0	15,310	4,750	15,620
Charges for Fees & Service	10	0	7,500		0	0	0	0	7,500	7,020	5,455
Special Assessments	11	0	0		0	0			0	11,810	0
Miscellaneous	12	0	800		0	0	0	0	800	1,803	0
Sub-Total Revenues	13	22,092	27,003	0	0	0	0	0	49,095	42,706	42,067
Other Financing Sources:											
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	22,092	27,003	0	0	0	0	0	49,095	42,706	42,067
Expenditures & Other Financing Uses											
Public Safety	18	5,300	0	0			0		5,300	5,485	8,149
Public Works	19	0	21,900	0			0		21,900	27,150	10,002
Health and Social Services	20	0	45	0			0		45	45	398
Culture and Recreation	21	0	1,400	0			0		1,400	621	1,190
Community and Economic Development	22	500	0	0			0		500	2,920	2,430
General Government	23	20,814	0	0			0		20,814	18,754	27,499
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	26,614	23,345	0	0	0	0	0	49,959	54,975	49,668
Business Type Proprietary: Enterprise & ISF	27							0	0	0	0
Total Gov & Bus Type Expenditures	28	26,614	23,345	0	0	0	0	0	49,959	54,975	49,668
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	26,614	23,345	0	0	0	0	0	49,959	54,975	49,668
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31										
	32	-4,522	3,658	0	0	0	0	0	-864	-12,269	-7,601
Beginning Fund Balance July 1	33	-7,889	42,517	0	0	0	0	0	34,628	46,897	54,498
Ending Fund Balance June 30	34	-12,411	46,175	0	0	0	0	0	33,764	34,628	46,897

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

City Name: AREDALE

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							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

NOTICE OF PUBLIC HEARING BUDGET ESTIMATE

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

City of **AREDALE** , Iowa

The City Council will conduct a public hearing on the proposed Budget at **AREDALE TOWN HALL**
on **03/11/13** at **7:00 PM**
(Date) xx/xx/xx *(hour)*

The Budget Estimate Summary of proposed receipts and expenditures is shown below.
Copies of the 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 \$ **14.63355**

The estimated tax levy rate per \$1000 valuation on Agricultural land is \$ **3.00375**

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

 641.894.3441
phone number

 HEATHER RIEKEN
City Clerk/Finance Officer's NAME

		Budget FY 2014	Re-estimated FY 2013	Actual FY 2012
		(a)	(b)	(c)
Revenues & Other Financing Sources				
Taxes Levied on Property	1	17,677	10,362	15,256
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	3	17,677	10,362	15,256
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	0	0	0
Other City Taxes	6	6,528	5,978	4,269
Licenses & Permits	7	880	880	553
Use of Money and Property	8	400	103	914
Intergovernmental	9	15,310	4,750	15,620
Charges for Fees & Service	10	7,500	7,020	5,455
Special Assessments	11	0	11,810	0
Miscellaneous	12	800	1,803	0
Other Financing Sources	13	0	0	0
Total Revenues and Other Sources	14	49,095	42,706	42,067
Expenditures & Other Financing Uses				
Public Safety	15	5,300	5,485	8,149
Public Works	16	21,900	27,150	10,002
Health and Social Services	17	45	45	398
Culture and Recreation	18	1,400	621	1,190
Community and Economic Development	19	500	2,920	2,430
General Government	20	20,814	18,754	27,499
Debt Service	21	0	0	0
Capital Projects	22	0	0	0
Total Government Activities Expenditures	23	49,959	54,975	49,668
Business Type / Enterprises	24	0	0	0
Total ALL Expenditures	25	49,959	54,975	49,668
Transfers Out	26	0	0	0
Total ALL Expenditures/Transfers Out	27	49,959	54,975	49,668
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	28	-864	-12,269	-7,601
Beginning Fund Balance July 1	29	34,628	46,897	54,498
Ending Fund Balance June 30	30	33,764	34,628	46,897