

14-114

Adoption of Budget and Certification of City Taxes

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

The City of: Arcadia County Name: CARROLL Date Budget Adopted: 3/2/2015
(Date) xx/xx/xx

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

(712) 689-2442
Telephone Number

Signature

County Auditor Date Stamp

January 1, 2014 Property Valuations

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	2a <u>13,510,519</u>	2b <u>13,291,652</u>	484
DEBT SERVICE	3a <u>13,510,519</u>	3b <u>13,291,652</u>	
Ag Land	4a <u>464,110</u>		

TAXES LEVIED

Code Sec.	Dollar Limit	Purpose	(A) Request with Utility Replacement	(B) Property Taxes Levied	(C) Rate
384.1	8.10000	Regular General levy	5 109,435	107,662	43 8.10000
(384)		Non-Voted Other Permissible Levies			
12(8)	0.67500	Contract for use of Bridge	6 _____	0	44 0
12(10)	0.95000	Opr & Maint publicly owned Transit	7 _____	0	45 0
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center	8 _____	0	46 0
12(12)	0.13500	Opr & Maint of City owned Civic Center	9 _____	0	47 0
12(13)	0.06750	Planning a Sanitary Disposal Project	10 _____	0	48 0
12(14)	0.27000	Aviation Authority (under sec.330A.15)	11 _____	0	49 0
12(15)	0.06750	Levee Impr. fund in special charter city	13 _____	0	51 0
12(17)	Amt Nec	Liability, property & self insurance costs	14 15,300	15,052	52 1.13245
12(21)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462 _____	0	465 0
(384)		Voted Other Permissible Levies			
12(1)	0.13500	Instrumental/Vocal Music Groups	15 _____	0	53 0
12(2)	0.81000	Memorial Building	16 _____	0	54 0
12(3)	0.13500	Symphony Orchestra	17 _____	0	55 0
12(4)	0.27000	Cultural & Scientific Facilities	18 _____	0	56 0
12(5)	As Voted	County Bridge	19 _____	0	57 0
12(6)	1.35000	Missi or Missouri River Bridge Const.	20 _____	0	58 0
12(9)	0.03375	Aid to a Transit Company	21 _____	0	59 0
12(16)	0.20500	Maintain Institution received by gift/devise	22 _____	0	60 0
12(18)	1.00000	City Emergency Medical District	463 _____	0	466 0
12(20)	0.27000	Support Public Library	23 _____	0	61 0
28E.22	1.50000	Unified Law Enforcement	24 _____	0	62 0
		Total General Fund Regular Levies (5 thru 24)	25 124,735	122,714	
384.1	3.00375	Ag Land	26 1,394	1,394	63 3.00375
		Total General Fund Tax Levies (25 + 26)	27 126,129	124,108	Do Not Add
		Special Revenue Levies			
384.8	0.27000	Emergency (if general fund at levy limit)	28 _____	0	64 0
384.6	Amt Nec	Police & Fire Retirement	29 _____	0	0
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30 6,275	6,173	0.46445
Rules	Amt Nec	Other Employee Benefits	31 _____	0	0
		Total Employee Benefit Levies (29,30,31)	32 6,275	6,173	65 0.46445
		Sub Total Special Revenue Levies (28+32)	33 6,275	6,173	
		Valuation			
386	As Req	With Gas & Elec	Without Gas & Elec		
		SSMID 1 (A) _____ (B) _____	34 _____	0	66 0
		SSMID 2 (A) _____ (B) _____	35 _____	0	67 0
		SSMID 3 (A) _____ (B) _____	36 _____	0	68 0
		SSMID 4 (A) _____ (B) _____	37 _____	0	69 0
		SSMID 5 (A) _____ (B) _____	555 _____	0	565 0
		SSMID 6 (A) _____ (B) _____	556 _____	0	566 0
		SSMID 7 (A) _____ (B) _____	1177 _____	0	0
		Total SSMID	38 0	0	Do Not Add
		Total Special Revenue Levies	39 6,275	6,173	
384.4	Amt Nec	Debt Service Levy 76.10(6)	40 0	0	70 0
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41 _____	0	71 0
		Total Property Taxes (27+39+40+41)	42 132,404	130,281	72 9.69690

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 (A)	Special Rev (B)	TIF Special Rev (C)	Debt Serv (D)	Capt Proj (E)	Permanent (G)	Total Government (H)	Proprietary (I)	Grand Total (J)
(1)										
*Annual Report FY 2014										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	151,070	173,377	134,812	0	0	0	459,259	337,107	796,366
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	154,745	96,045	135,763	0	0	0	386,553	122,538	509,091
Actual Expenditures Except End Bal (pg 12, line 259) *	3	183,643	32,099	35,269	0	0	0	251,011	132,442	383,453
Ending Fund Balance June 30 (pg 12, line 261) *	4	122,172	237,323	235,306	0	0	0	594,801	327,203	922,004
(2)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Re-Estimated FY 2015										
Beginning Fund Balance	5	122,172	237,323	235,306	0	0	0	594,801	327,203	922,004
Re-Est Revenues	6	220,973	140,040	79,010	0	0	0	440,023	122,660	562,683
Re-Est Expenditures	7	201,153	128,342	38,500	0	0	0	367,995	188,755	556,750
Ending Fund Balance	8	141,992	249,021	275,816	0	0	0	666,829	261,108	927,937
(3)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2016										
Beginning Fund Balance	9	141,992	249,021	275,816	0	0	0	666,829	261,108	927,937
Revenues	10	126,129	6,275	0	0	0	0	132,404	0	132,404
Expenditures	11	192,995	115,575	38,000	0	0	0	346,570	202,205	548,775
Ending Fund Balance	12	75,126	139,721	237,816	0	0	0	452,663	58,903	511,566

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

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

CITY OF _____ **Arcadia**

As provided in Iowa Code Section 384.12, subsection 22, a city may levy the amount necessary in support of a local Emergency Management Commission. In addition to this individual levy, Emergency Management Commission support may also be included as part of the General Fund Levy. Iowa Code Section 29C.17, subsection 5 states that any support from cities or counties must be separately reported on tax statements issued by the county treasurer.

Input the amount of General Fund Levy request to be used

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

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2016

Fiscal Years

GOVERNMENT ACTIVITIES (A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2016 (J)	RE-ESTIMATED 2015 (K)	ACTUAL 2014 (L)
PUBLIC SAFETY											
Police Department/Crime Prevention	1	7,000							7,000	6,620	5,668
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	25,170	235						25,405	25,405	13,629
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	32,170	235				0		32,405	32,025	19,297
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	52,250	102,380						154,630	89,630	31,395
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	8,260							8,260	8,260	8,086
Traffic Control and Safety	15								0	0	0
Snow Removal	16	8,350	595						8,945	8,850	4,380
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	31,595							31,595	31,595	29,464
Other Public Works	21	4,000							4,000	4,000	0
TOTAL (lines 12 - 21)	22	104,455	102,975				0		207,430	142,335	73,325
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	600							600	600	870
Museum, Band and Theater	32								0	0	0
Parks	33	7,875	595						8,470	8,370	12,527
Recreation	34								0	0	0
Cemetery	35	400							400	400	400
Community Center, Zoo, & Marina	36								0	0	0
Other Culture and Recreation	37	200							200	200	100
TOTAL (lines 31 - 37)	38	9,075	595				0		9,670	9,570	13,897

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2016

Fiscal Years

GOVERNMENT ACTIVITIES CONT.	(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2016 (J)	RE-ESTIMATED 2015 (K)	ACTUAL 2014 (L)
COMMUNITY & ECONOMIC DEVELOPMENT												
Community Beautification	39									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
	44											
TOTAL (lines 39 - 44)	45		0	0	0			0		0	0	0
GENERAL GOVERNMENT												
Mayor, Council, & City Manager	46		9,320	665						9,985	9,985	9,030
Clerk, Treasurer, & Finance Adm.	47		13,050	1,805						14,855	14,400	12,365
Elections	48		500							500	500	485
Legal Services & City Attorney	49		5,000							5,000	19,250	3,256
City Hall & General Buildings	50		3,925							3,925	3,450	4,491
Tort Liability	51		15,300							15,300	15,300	8,358
Other General Government	52		200							200	200	40
TOTAL (lines 46 - 52)	53		47,295	2,470	0			0		49,765	63,085	38,025
DEBT SERVICE	54			9,300						9,300	9,300	44,376
Gov Capital Projects	55									0	0	0
TIF Capital Projects	56				38,000					38,000	38,500	0
TOTAL CAPITAL PROJECTS	57		0	0	38,000		0	0		38,000	38,500	0
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58		192,995	115,575	38,000	0	0	0		346,570	294,815	188,920
BUSINESS TYPE ACTIVITIES												
Proprietary: Enterprise & Budgeted ISF												
Water Utility	59								135,180	135,180	122,575	90,804
Sewer Utility	60								38,380	38,380	37,535	26,703
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	28,645	14,935
Enterprise CAPITAL PROJECTS	71								0	0	0	0
Enterprise TIF CAPITAL PROJECTS	72								0	0	0	0
TOTAL Business Type Expenditures (lines 59 - 73)	73								202,205	202,205	188,755	132,442
TOTAL ALL EXPENDITURES (lines 58+74)	74		192,995	115,575	38,000	0	0	0	202,205	548,775	483,570	321,362
Regular Transfers Out	75									0	73,180	62,091
Internal TIF Loan / Repayment Transfers Out	76									0	0	0
Total ALL Transfers Out	77		0	0	0	0	0	0	0	0	73,180	62,091
Total Expenditures & Fund Transfers Out (lines 75+76)	78		192,995	115,575	38,000	0	0	0	202,205	548,775	556,750	383,453
Ending Fund Balance June 30	79		75,126	139,721	237,816	0	0	0	58,903	511,566	927,937	922,004

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

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

REVENUES DETAIL

Fiscal Year Ending

2016

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2016 (J)	RE-ESTIMATED 2015 (K)	ACTUAL 2014 (L)
REVENUES & OTHER FINANCING SOURCES											
	1	124,108	6,173		0	0			130,281	124,433	94,725
	2								0	0	0
	3	124,108	6,173		0	0			130,281	124,433	94,725
	4								0	0	0
	5								0	79,000	73,661
Other City Taxes:											
	6	2,021	102		0	0			2,123	2,272	2,259
	7								0	0	0
	8								0	0	0
	9								0	0	0
	10								0	0	0
	11								0	0	0
	12								0	72,917	62,091
	13	2,021	102		0	0			2,123	75,189	64,350
	14								0	1,080	2,032
	15								0	3,992	3,601
Intergovernmental:											
	16								0	0	0
	17								0	41,600	38,719
	18	0	0	0	0	0		0	0	236	0
	19								0	10,340	15,612
	20	0	0	0	0	0		0	0	52,176	54,331
Charges for Fees & Service:											
	21								0	61,470	58,970
	22								0	60,450	62,860
	23								0	0	0
	24								0	0	0
	25								0	0	0
	26								0	0	0
	27								0	31,000	31,482
	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	0		0	0	0	0	0	152,920	153,312
	35								0	0	0
	36								0	713	988
Other Financing Sources:											
	37								0	73,180	62,091
	38								0	0	0
	39	0	0	0	0	0	0	0	0	73,180	62,091
	40								0	0	0
	41								0	0	0
	42	0	0	0	0	0	0	0	0	73,180	62,091
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)											
	43	126,129	6,275	0	0	0	0	0	132,404	562,683	509,091
	44	141,992	249,021	275,816	0	0	0	261,108	927,937	922,004	796,366
	45	268,121	255,296	275,816	0	0	0	261,108	1,060,341	1,484,687	1,305,457

CITY OF Arcadia

ADOPTED BUDGET SUMMARY
YEAR ENDED JUNE 30, 2016

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2016 (J)	RE-ESTIMATED 2015 (K)	ACTUAL 2014 (L)
Revenues & Other Financing Sources											
Taxes Levied on Property	1	124,108	6,173		0	0			130,281	124,433	94,725
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	124,108	6,173		0	0			130,281	124,433	94,725
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0						79,000	73,661
Other City Taxes	6	2,021	102		0	0			2,123	75,189	64,350
Licenses & Permits	7	0	0					0	0	1,080	2,032
Use of Money and Property	8	0	0	0	0	0	0	0	0	3,992	3,601
Intergovernmental	9	0	0	0	0	0		0	0	52,176	54,331
Charges for Fees & Service	10	0	0		0	0	0	0	0	152,920	153,312
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	0	0		0	0	0	0	0	713	988
Sub-Total Revenues	13	126,129	6,275	0	0	0	0	0	132,404	489,503	447,000
Other Financing Sources:											
Total Transfers In	14	0	0	0	0	0	0	0	0	73,180	62,091
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
Total Revenues and Other Sources	17	126,129	6,275	0	0	0	0	0	132,404	562,683	509,091
Expenditures & Other Financing Uses											
Public Safety	18	32,170	235	0			0		32,405	32,025	19,297
Public Works	19	104,455	102,975	0			0		207,430	142,335	73,325
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	9,075	595	0			0		9,670	9,570	13,897
Community and Economic Development	22	0	0	0			0		0	0	0
General Government	23	47,295	2,470	0			0		49,765	63,085	38,025
Debt Service	24	0	9,300	0	0		0		9,300	9,300	44,376
Capital Projects	25	0	0	38,000		0	0		38,000	38,500	0
Total Government Activities Expenditures	26	192,995	115,575	38,000	0	0	0	0	346,570	294,815	188,920
Business Type Proprietary: Enterprise & ISF	27							202,205	202,205	188,755	132,442
Total Gov & Bus Type Expenditures	28	192,995	115,575	38,000	0	0	0	202,205	548,775	483,570	321,362
Total Transfers Out	29	0	0	0	0	0	0	0	0	73,180	62,091
Total ALL Expenditures/Fund Transfers Out	30	192,995	115,575	38,000	0	0	0	202,205	548,775	556,750	383,453
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-66,866	-109,300	-38,000	0	0	0	-202,205	-416,371	5,933	125,638
Beginning Fund Balance July 1	33	141,992	249,021	275,816	0	0	0	261,108	927,937	922,004	796,366
Ending Fund Balance June 30	34	75,126	139,721	237,816	0	0	0	58,903	511,566	927,937	922,004

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

City Name: Arcadia

Fiscal Year
2016

Project Name (A)	Amount of Issue (B)	Date Certified to County Auditor (C)	Principal Due FY 2016 (D)	Interest Due FY 2016 +(E)	Bond Reg/Other Fees Due FY 2016 +(F)	Total Obligation Due FY 2016 =(G)	Paid from Funds OTHER THAN Current Year Property Taxes -(H)	Amount Paid by Current Year Debt Service Levy =(I)
(1) D/S BACKFILL REVENUE								0
(2) Redig Subdivision #2	285,000		28,500	4,275		32,775	32,775	0
(3) Sewer Extension Construction	200,000		10,000	3,600		13,600	13,600	0
(4) Street Repair Project	100,000		5,000	3,600		8,600	8,600	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			43,500	11,475	0	54,975	54,975	0

