

24-226

Adoption of Budget and Certification of City Taxes

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

The City of: VAIL County Name: CRAWFORD Date Budget Adopted: 3/9/2015
(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.

712-677-2210

Telephone Number

Signature

County Auditor Date Stamp

January 1, 2014 Property Valuations

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	2a <u>7,749,902</u>	2b <u>7,560,413</u>	436
DEBT SERVICE	3a <u>7,749,902</u>	3b <u>7,560,413</u>	
Ag Land	4a <u>208,579</u>		

TAXES LEVIED

Code Sec.	Dollar Limit	Purpose	ENTER FIRE DISTRICT RATE BELOW	(A) Request with Utility Replacement	(B) Property Taxes Levied	(C) Rate
384.1	8.10000	Regular General levy	5a 0.00000	5 62,774	61,239	43 8.10000
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 12,000	11,707	52 1.54841
12(21)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.		462	0	465 0
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 74,774	72,946	
384.1	3.00375	Ag Land		26 627	627	63 3.00375
Total General Fund Tax Levies (25 + 26)				27 75,401	73,573	Do Not Add
Special Revenue Levies						
384.8	0.27000	Emergency (if general fund at levy limit)		28 2,092	2,041	64 0.27000
384.6	Amt Nec	Police & Fire Retirement		29	0	0
	Amt Nec	FICA & IPERS (if general fund at levy limit)		30 4,125	4,024	0.53226
Rules	Amt Nec	Other Employee Benefits		31 13,359	13,032	1.72376
Total Employee Benefit Levies (29,30,31)				32 17,484	17,056	65 2.25602
Sub Total Special Revenue Levies (28+32)				33 19,576	19,097	
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 19,576	19,097	
384.4	Amt Nec	Debt Service Levy	76.10(6)	40 5,150	5,024	70 0.66452
384.7	0.67500	Capital Projects (Capital Improv. Reserve)		41	0	71 0
Total Property Taxes (27+39+40+41)				42 100,127	97,694	72 12.83895

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

VAIL

		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	33,370	180,353	0	13,894	0	0	227,617	150,920	378,537
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	82,614	95,452	0	15,587	0	0	193,653	177,645	371,298
Actual Expenditures Except End Bal (pg 12, line 259) *	3	66,786	78,756	0	26,057	0	0	171,599	176,329	347,928
Ending Fund Balance June 30 (pg 12, line 261) *	4	49,198	197,049	0	3,424	0	0	249,671	152,236	401,907
(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	49,198	197,049	0	3,424	0	0	249,671	152,236	401,907
Re-Est Revenues	6	86,453	113,854	0	5,150	0	0	205,457	179,840	385,297
Re-Est Expenditures	7	86,453	113,854	0	5,150	0	0	205,457	179,810	385,267
Ending Fund Balance	8	49,198	197,049	0	3,424	0	0	249,671	152,266	401,937
(3)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2016										
Beginning Fund Balance	9	49,198	197,049	0	3,424	0	0	249,671	152,266	401,937
Revenues	10	88,868	110,276	0	5,150	0	0	204,294	176,660	380,954
Expenditures	11	88,868	110,276	0	5,150	0	0	204,294	176,660	380,954
Ending Fund Balance	12	49,198	197,049	0	3,424	0	0	249,671	152,266	401,937

* 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 _____ VAIL _____

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								0	0	0
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	3,800							3,800	4,000	4,145
Ambulance	6								0	0	0
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8	300							300	0	0
Animal Control	9								0	0	0
Other Public Safety	10	6,092							6,092	0	0
TOTAL (lines 1 - 10)	11	10,192	0				0		10,192	4,000	4,145
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	26,514	29,800						56,314	79,626	22,501
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		7,200						7,200	0	6,974
Traffic Control and Safety	15								0	0	0
Snow Removal	16	2,000							2,000	2,000	2,278
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								0	0	0
Other Public Works	21	3,500	21,939						25,439	10,836	11,265
TOTAL (lines 12 - 21)	22	32,014	58,939				0		90,953	92,462	43,018
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								0	0	0
Museum, Band and Theater	32								0	0	0
Parks	33	2,900							2,900	5,250	6,599
Recreation	34								0	0	0
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36								0	0	0
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	2,900	0				0		2,900	5,250	6,599

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2016

Fiscal Years

GOVERNMENT ACTIVITIES CONT.		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2016	RE-ESTIMATED 2015	ACTUAL 2014
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
COMMUNITY & ECONOMIC DEVELOPMENT											
Community Beautification	39								0	0	0
Economic Development	40								0	1,500	0
Housing and Urban Renewal	41								0	0	0
Planning & Zoning	42								0	0	0
Other Com & Econ Development	43		1,500						1,500	0	894
	44										
TOTAL (lines 39 - 44)	45	0	1,500	0			0		1,500	1,500	894
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46	4,300	213						4,513	4,618	3,451
Clerk, Treasurer, & Finance Adm.	47	15,262	5,532						20,794	28,099	18,987
Elections	48	400							400	0	358
Legal Services & City Attorney	49	2,900							2,900	2,150	3,482
City Hall & General Buildings	50	4,600							4,600	4,550	9,980
Tort Liability	51	15,300							15,300	15,000	14,389
Other General Government	52	1,000							1,000	600	316
TOTAL (lines 46 - 52)	53	43,762	5,745	0			0		49,507	55,017	50,963
DEBT SERVICE	54		42,000		5,150				47,150	45,150	65,980
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 (lines 11+22+30+38+45+53+54+57)	58	88,868	108,184	0	5,150	0	0		202,202	203,379	171,599
BUSINESS TYPE ACTIVITIES											
Proprietary: Enterprise & Budgeted ISF											
Water Utility	59							88,869	88,869	96,020	117,089
Sewer Utility	60							52,378	52,378	55,220	33,910
Electric Utility	61							0	0	0	0
Gas Utility	62							0	0	0	0
Airport	63							0	0	0	0
Landfill/Garbage	64							28,420	28,420	28,570	25,330
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							6,993	6,993	0	0
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							176,660	176,660	179,810	176,329
TOTAL ALL EXPENDITURES (lines 58+74)	74	88,868	108,184	0	5,150	0	0	176,660	378,862	383,189	347,928
Regular Transfers Out	75		2,092						2,092	2,078	0
Internal TIF Loan / Repayment Transfers Out	76								0	0	0
Total ALL Transfers Out	77	0	2,092	0	0	0	0	0	2,092	2,078	0
Total Expenditures & Fund Transfers Out (lines 75+76)	78	88,868	110,276	0	5,150	0	0	176,660	380,954	385,267	347,928
Ending Fund Balance June 30	79	49,198	197,049	0	3,424	0	0	152,266	401,937	401,937	401,907

* 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	73,573	19,097		5,024	0			97,694	103,563	109,301
	2								0	0	0
	3	73,573	19,097		5,024	0			97,694	103,563	109,301
	4								0	0	0
	5								0	0	0
Other City Taxes:											
	6	1,828	479		126	0			2,433	2,556	0
	7								0	0	0
	8								0	0	0
	9								0	0	0
	10								0	0	0
	11								0	0	0
	12		42,000						42,000	40,000	36,233
	13	1,828	42,479		126	0			44,433	42,556	36,233
	14	2,125							2,125	1,475	1,444
	15	1,250							1,250	950	1,213
Intergovernmental:											
	16								0	0	0
	17		43,300						43,300	42,560	33,084
	18	0	0	0	0	0		0	0	0	0
	19	5,000	3,900						8,900	7,775	7,758
	20	5,000	47,200	0	0	0		0	52,200	50,335	40,842
Charges for Fees & Service:											
	21							93,020	93,020	96,020	94,971
	22							55,220	55,220	55,250	54,411
	23								0	0	0
	24								0	0	0
	25								0	0	0
	26								0	0	0
	27							28,420	28,420	28,570	28,263
	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		176,660	176,660	179,840	177,645
	35								0	0	0
	36	3,000	1,500						4,500	4,500	4,620
Other Financing Sources:											
	37	2,092							2,092	2,078	0
	38								0	0	0
	39	2,092	0	0	0	0	0	0	2,092	2,078	0
	40								0	0	0
	41								0	0	0
	42	2,092	0	0	0	0	0	0	2,092	2,078	0
Total Revenues except for beginning fund balance											
	43	88,868	110,276	0	5,150	0	0	176,660	380,954	385,297	371,298
	44	49,198	197,049	0	3,424	0	0	152,266	401,937	401,907	378,537
	45	138,066	307,325	0	8,574	0	0	328,926	782,891	787,204	749,835

CITY OF

VAIL

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	73,573	19,097		5,024	0			97,694	103,563	109,301
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	73,573	19,097		5,024	0			97,694	103,563	109,301
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	1,828	42,479		126	0			44,433	42,556	36,233
Licenses & Permits	7	2,125	0					0	2,125	1,475	1,444
Use of Money and Property	8	1,250	0	0	0	0	0	0	1,250	950	1,213
Intergovernmental	9	5,000	47,200	0	0	0		0	52,200	50,335	40,842
Charges for Fees & Service	10	0	0		0	0		176,660	176,660	179,840	177,645
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	3,000	1,500		0	0		0	4,500	4,500	4,620
Sub-Total Revenues	13	86,776	110,276	0	5,150	0	0	176,660	378,862	383,219	371,298
Other Financing Sources:											
Total Transfers In	14	2,092	0	0	0	0	0	0	2,092	2,078	0
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	88,868	110,276	0	5,150	0	0	176,660	380,954	385,297	371,298
Expenditures & Other Financing Uses											
Public Safety	18	10,192	0	0			0		10,192	4,000	4,145
Public Works	19	32,014	58,939	0			0		90,953	92,462	43,018
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	2,900	0	0			0		2,900	5,250	6,599
Community and Economic Development	22	0	1,500	0			0		1,500	1,500	894
General Government	23	43,762	5,745	0			0		49,507	55,017	50,963
Debt Service	24	0	42,000	0	5,150		0		47,150	45,150	65,980
Capital Projects	25	0	0	0		0	0		0	0	0
Total Government Activities Expenditures	26	88,868	108,184	0	5,150	0	0		202,202	203,379	171,599
Business Type Proprietary: Enterprise & ISF	27							176,660	176,660	179,810	176,329
Total Gov & Bus Type Expenditures	28	88,868	108,184	0	5,150	0	0	176,660	378,862	383,189	347,928
Total Transfers Out	29	0	2,092	0	0	0	0	0	2,092	2,078	0
Total ALL Expenditures/Fund Transfers Out	30	88,868	110,276	0	5,150	0	0	176,660	380,954	385,267	347,928
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	0	0	0	0	0	0	0	0	30	23,370
Beginning Fund Balance July 1	33	49,198	197,049	0	3,424	0	0	152,266	401,937	401,907	378,537
Ending Fund Balance June 30	34	49,198	197,049	0	3,424	0	0	152,266	401,937	401,937	401,907

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

City Name: VAIL

Fiscal Year
2016

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Project Name	Amount of Issue	Date Certified to County Auditor	Principal Due FY 2016	Interest Due FY 2016	Bond Reg/Other Fees Due FY 2016	Total Obligation Due FY 2016	Paid from Funds OTHER THAN Current Year Property Taxes	Amount Paid by Current Year Debt Service Levy
(1) D/S BACKFILL REVENUE								0
(2) WATER PROJECT	200,000		4,151	25		4,176	4,176	0
(3) SEWER PROJECT	450,000		28,684	16,158		44,842	44,842	0
(4) GARBAGE TRUCH	20,000	05/10/2012	5,000	150		5,150		5,150
(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			37,835	16,333	0	54,168	49,018	5,150

