

47-436

Adoption of Budget and Certification of City Taxes

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

The City of: ARTHUR County Name: IDA Date Budget Adopted: 3/2/2015
(Date) xxxxxx

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.

County Auditor Date Stamp		712-367-2271 <small>Telephone Number</small>		_____ <small>Signature</small>	
January 1, 2014 Property Valuations					
		With Gas & Electric		Without Gas & Electric	
Regular		2a	3,129,200	2b	3,014,371
DEBT SERVICE		3a	3,420,885	3b	3,306,056
Ag Land		4a	10,076		
				Last Official Census	
				206	

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	25,347	24,416	43	8.10000
Non-Voted Other Permissible Levies						
12(8)	0.67500	Contract for use of Bridge		0	44	0
12(10)	0.95000	Opr & Maint publicly owned Transit		0	45	0
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center		0	46	0
12(12)	0.13500	Opr & Maint of City owned Civic Center		0	47	0
12(13)	0.06750	Planning a Sanitary Disposal Project		0	48	0
12(14)	0.27000	Aviation Authority (under sec.330A.15)		0	49	0
12(15)	0.06750	Levee Impr. fund in special charter city		0	51	0
12(17)	Amt Nec	Liability, property & self insurance costs	6,400	6,165	52	2.04525
12(21)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	844	813	465	0.26972
Voted Other Permissible Levies						
12(1)	0.13500	Instrumental/Vocal Music Groups		0	53	0
12(2)	0.81000	Memorial Building		0	54	0
12(3)	0.13500	Symphony Orchestra		0	55	0
12(4)	0.27000	Cultural & Scientific Facilities		0	56	0
12(5)	As Voted	County Bridge		0	57	0
12(6)	1.35000	Missi or Missouri River Bridge Const.		0	58	0
12(9)	0.03375	Aid to a Transit Company		0	59	0
12(16)	0.20500	Maintain Institution received by gift/devise		0	60	0
12(18)	1.00000	City Emergency Medical District		0	466	0
12(20)	0.27000	Support Public Library	845	814	61	0.27000
28E.22	1.50000	Unified Law Enforcement	4,694	4,522	62	1.50000
Total General Fund Regular Levies (5 thru 24)			38,130	36,730		
384.1	3.00375	Ag Land	30	30	63	3.00375
Total General Fund Tax Levies (25 + 26)			38,160	36,760		Do Not Add
Special Revenue Levies						
384.8	0.27000	Emergency (if general fund at levy limit)	845	814	64	0.27000
384.6	Amt Nec	Police & Fire Retirement		0		0
	Amt Nec	FICA & IPERS (if general fund at levy limit)	4,400	4,239		1.40611
Rules	Amt Nec	Other Employee Benefits	3,800	3,661		1.21437
Total Employee Benefit Levies (29,30,31)			8,200	7,900	65	2.62048
Sub Total Special Revenue Levies (28+32)			9,045	8,714		
Valuation						
386	As Req		With Gas & Elec	Without Gas & Elec		
SSMID 1	(A)	(B)			34	0
SSMID 2	(A)	(B)			35	0
SSMID 3	(A)	(B)			36	0
SSMID 4	(A)	(B)			37	0
SSMID 5	(A)	(B)			555	0
SSMID 6	(A)	(B)			556	0
SSMID 7	(A)	(B)			1177	0
Total SSMID			0	0		Do Not Add
Total Special Revenue Levies			9,045	8,714		
384.4	Amt Nec	Debt Service Levy 76.10(6)	6,790	6,562	70	1.98487
384.7	0.67500	Capital Projects (Capital Improv. Reserve)		0	71	0
Total Property Taxes (27+39+40+41)			53,995	52,036	72	17.06032

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.

Fund Balance Worksheet for City of

ARTHUR

		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	190,107	0	0	0	0	0	190,107	64,238	254,345
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	105,041	22,538	4,397	0	0	0	131,976	65,537	197,513
Actual Expenditures Except End Bal (pg 12, line 259) *	3	114,641	0	0	0	0	0	114,641	106,131	220,772
Ending Fund Balance June 30 (pg 12, line 261) *	4	180,507	22,538	4,397	0	0	0	207,442	23,644	231,086
(2)										
** Re-Estimated FY 2015										
Beginning Fund Balance	5	180,507	22,538	4,397	0	0	0	207,442	23,644	231,086
Re-Est Revenues	6	139,797	43,228	8,497	6,200	0	0	197,722	85,500	283,222
Re-Est Expenditures	7	177,067	18,156	12,894	6,200	0	0	214,317	77,000	291,317
Ending Fund Balance	8	143,237	47,610	0	0	0	0	190,847	32,144	222,991
(3)										
** Budget FY 2016										
Beginning Fund Balance	9	143,237	47,610	0	0	0	0	190,847	32,144	222,991
Revenues	10	97,794	45,045	8,967	6,790	0	0	158,596	77,000	235,596
Expenditures	11	121,893	34,074	8,967	6,790	0	0	171,724	73,500	245,224
Ending Fund Balance	12	119,138	58,581	0	0	0	0	177,719	35,644	213,363

* 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 _____ ARTHUR _____

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 <u>Support of a Local Emerg.Mgmt.Comm.</u>	844	813
3 TOTAL FOR FISCAL YEAR 2014	844	813

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2016

Fiscal Years

GOVERNMENT ACTIVITIES		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)
PUBLIC SAFETY											
Police Department/Crime Prevention	1	27,201	4,694						31,895	30,428	27,705
Jail	2								0	0	0
Emergency Management	3	844							844	844	844
Flood Control	4								0	0	0
Fire Department	5	21,462							21,462	63,462	11,839
Ambulance	6								0	4,000	3,203
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	49,507	4,694				0		54,201	98,734	43,591
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12		19,000						19,000	13,000	12,877
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		4,700						4,700	4,700	4,714
Traffic Control and Safety	15								0	0	0
Snow Removal	16		2,200						2,200	2,200	5,775
Highway Engineering	17								0	0	0
Street Cleaning	18		500						500	0	0
Airport <i>(if not Enterprise)</i>	19								0	0	0
Garbage <i>(if not Enterprise)</i>	20	20,000							20,000	20,000	0
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	20,000	26,400				0		46,400	39,900	23,366
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	250							250	250	250
TOTAL (lines 23 - 29)	30	250	0				0		250	250	250
CULTURE & RECREATION											
Library Services	31	13,409	2,980						16,389	17,612	14,539
Museum, Band and Theater	32								0	0	0
Parks	33								0	0	0
Recreation	34	400							400	400	506
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36	3,777							3,777	3,777	0
Other Culture and Recreation	37								0	0	1,973
TOTAL (lines 31 - 37)	38	17,586	2,980				0		20,566	21,789	17,018

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	250	193
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	250							250	0	0
	44										
TOTAL (lines 39 - 44)	45	250	0	0			0		250	250	193
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46	2,000							2,000	2,000	2,177
Clerk, Treasurer, & Finance Adm.	47	20,000							20,000	20,000	18,577
Elections	48	450							450	450	457
Legal Services & City Attorney	49	250							250	250	2,916
City Hall & General Buildings	50	5,200							5,200	5,200	2,885
Tort Liability	51	6,400							6,400	6,400	3,211
Other General Government	52								0	0	0
TOTAL (lines 46 - 52)	53	34,300	0	0			0		34,300	34,300	30,223
DEBT SERVICE	54				6,790				6,790	6,200	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	121,893	34,074	0	6,790	0	0		162,757	201,423	114,641
BUSINESS TYPE ACTIVITIES											
Proprietary: Enterprise & Budgeted ISF											
Water Utility	59							36,700	36,700	42,000	42,830
Sewer Utility	60							36,800	36,800	35,000	44,325
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	18,976
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							0	0	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							73,500	73,500	77,000	106,131
TOTAL ALL EXPENDITURES (lines 58+74)	74	121,893	34,074	0	6,790	0	0	73,500	236,257	278,423	220,772
Regular Transfers Out	75								0	0	0
Internal TIF Loan / Repayment Transfers Out	76			8,967					8,967	12,894	0
Total ALL Transfers Out	77	0	0	8,967	0	0	0	0	8,967	12,894	0
Total Expenditures & Fund Transfers Out (lines 75+76)	78	121,893	34,074	8,967	6,790	0	0	73,500	245,224	291,317	220,772
Ending Fund Balance June 30	79	119,138	58,581	0	0	0	0	35,644	213,363	222,991	231,086

* 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	36,760	8,714		6,562	0			52,036	56,844	47,496
	2								0	0	0
	3	36,760	8,714		6,562	0			52,036	56,844	47,496
	4								0	0	257
	5			8,967					8,967	8,497	4,397
Other City Taxes:											
	6	1,400	331		228	0			1,959	1,952	0
	7	1,000							1,000	1,000	0
	8								0	0	0
	9								0	0	0
	10								0	0	0
	11								0	0	0
	12		17,000						17,000	17,000	15,633
	13	2,400	17,331		228	0			19,959	19,952	15,633
	14	700							700	700	0
	15	1,200							1,200	1,200	760
Intergovernmental:											
	16								0	12,000	0
	17		19,000						19,000	17,500	16,170
	18	0	0	0	0	0		0	0	0	0
	19	16,635							16,635	58,635	39,825
	20	16,635	19,000	0	0	0		0	35,635	88,135	55,995
Charges for Fees & Service:											
	21							36,000	36,000	36,700	29,739
	22							41,000	41,000	36,800	19,563
	23								0	0	0
	24								0	0	0
	25								0	0	0
	26								0	0	0
	27	20,000							20,000	20,000	16,235
	28								0	0	0
	29								0	0	0
	30								0	0	0
	31								0	0	0
	32								0	0	0
	33	9,632							9,632	0	5,444
	34	29,632	0		0	0		77,000	106,632	93,500	70,981
	35								0	0	0
	36	1,500							1,500	1,500	1,994
Other Financing Sources:											
	37								0	0	0
	38	8,967							8,967	12,894	0
	39	8,967	0	0	0	0	0	0	8,967	12,894	0
	40								0	0	0
	41								0	0	0
	42	8,967	0	0	0	0	0	0	8,967	12,894	0
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)											
	43	97,794	45,045	8,967	6,790	0	0	77,000	235,596	283,222	197,513
	44	143,237	47,610	0	0	0	0	32,144	222,991	231,086	254,345
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)											
	45	241,031	92,655	8,967	6,790	0	0	109,144	458,587	514,308	451,858

CITY OF

ARTHUR

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	36,760	8,714		6,562	0			52,036	56,844	47,496
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	36,760	8,714		6,562	0			52,036	56,844	47,496
Delinquent Property Taxes	4	0	0		0	0			0	0	257
TIF Revenues	5			8,967					8,967	8,497	4,397
Other City Taxes	6	2,400	17,331		228	0			19,959	19,952	15,633
Licenses & Permits	7	700	0					0	700	700	0
Use of Money and Property	8	1,200	0	0	0	0	0	0	1,200	1,200	760
Intergovernmental	9	16,635	19,000	0	0	0		0	35,635	88,135	55,995
Charges for Fees & Service	10	29,632	0		0	0		77,000	106,632	93,500	70,981
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	1,500	0		0	0		0	1,500	1,500	1,994
Sub-Total Revenues	13	88,827	45,045	8,967	6,790	0	0	77,000	226,629	270,328	197,513
Other Financing Sources:											
Total Transfers In	14	8,967	0	0	0	0	0	0	8,967	12,894	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	97,794	45,045	8,967	6,790	0	0	77,000	235,596	283,222	197,513
Expenditures & Other Financing Uses											
Public Safety	18	49,507	4,694	0					54,201	98,734	43,591
Public Works	19	20,000	26,400	0					46,400	39,900	23,366
Health and Social Services	20	250	0	0					250	250	250
Culture and Recreation	21	17,586	2,980	0					20,566	21,789	17,018
Community and Economic Development	22	250	0	0					250	250	193
General Government	23	34,300	0	0					34,300	34,300	30,223
Debt Service	24	0	0	0	6,790				6,790	6,200	0
Capital Projects	25	0	0	0		0			0	0	0
Total Government Activities Expenditures	26	121,893	34,074	0	6,790	0	0		162,757	201,423	114,641
Business Type Proprietary: Enterprise & ISF	27							73,500	73,500	77,000	106,131
Total Gov & Bus Type Expenditures	28	121,893	34,074	0	6,790	0	0	73,500	236,257	278,423	220,772
Total Transfers Out	29	0	0	8,967	0	0	0	0	8,967	12,894	0
Total ALL Expenditures/Fund Transfers Out	30	121,893	34,074	8,967	6,790	0	0	73,500	245,224	291,317	220,772
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-24,099	10,971	0	0	0	0	3,500	-9,628	-8,095	-23,259
Beginning Fund Balance July 1	33	143,237	47,610	0	0	0	0	32,144	222,991	231,086	254,345
Ending Fund Balance June 30	34	119,138	58,581	0	0	0	0	35,644	213,363	222,991	231,086

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

City Name: ARTHUR

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) RURAL WATER LINES	110,764	2000	1,800	4,990		6,790		6,790
(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			1,800	4,990	0	6,790	0	6,790

NOTICE OF PUBLIC HEARING BUDGET ESTIMATE

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

City of **ARTHUR** , Iowa

The City Council will conduct a public hearing on the proposed Budget at Arthur City Hall
on 3/2/2015 at 7:30 P.M.
(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 \$ 17.06032

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.

 712-367-2271
phone number

 PAUL ARBEGAST/J. GODBERSEN, Deputy Clk
City Clerk/Finance Officer's NAME

		Budget FY 2016	Re-estimated FY 2015	Actual FY 2014
		(a)	(b)	(c)
Revenues & Other Financing Sources				
Taxes Levied on Property	1	52,036	56,844	47,496
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	3	52,036	56,844	47,496
Delinquent Property Taxes	4	0	0	257
TIF Revenues	5	8,967	8,497	4,397
Other City Taxes	6	19,959	19,952	15,633
Licenses & Permits	7	700	700	0
Use of Money and Property	8	1,200	1,200	760
Intergovernmental	9	35,635	88,135	55,995
Charges for Fees & Service	10	106,632	93,500	70,981
Special Assessments	11	0	0	0
Miscellaneous	12	1,500	1,500	1,994
Other Financing Sources	13	0	0	0
Transfers In	14	8,967	12,894	0
Total Revenues and Other Sources	15	235,596	283,222	197,513
Expenditures & Other Financing Uses				
Public Safety	16	54,201	98,734	43,591
Public Works	17	46,400	39,900	23,366
Health and Social Services	18	250	250	250
Culture and Recreation	19	20,566	21,789	17,018
Community and Economic Development	20	250	250	193
General Government	21	34,300	34,300	30,223
Debt Service	22	6,790	6,200	0
Capital Projects	23	0	0	0
Total Government Activities Expenditures	24	162,757	201,423	114,641
Business Type / Enterprises	25	73,500	77,000	106,131
Total ALL Expenditures	26	236,257	278,423	220,772
Transfers Out	27	8,967	12,894	0
Total ALL Expenditures/Transfers Out	28	245,224	291,317	220,772
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	29	-9,628	-8,095	-23,259
Beginning Fund Balance July 1	30	222,991	231,086	254,345
Ending Fund Balance June 30	31	213,363	222,991	231,086