

12-095

Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2016 - ENDING JUNE 30, 2017

Resolution No.: 16-01

The City of: Aredale

County Name: BUTLER

Date Budget Adopted: 2/29/2016

(Date) xx/xx/xx

The below-signed certifies that the City Council, on the date stated above, lawfully approved the named resolution adopting a budget for next fiscal year, as summarized on this and the supporting pages. Attached is Long Term Debt Schedule Form 703 which lists any and all of the debt service obligations of the City.

(641) 894-3441

Telephone Number

Signature

County Auditor Date Stamp

January 1, 2015 Property Valuations

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	2a <u>1,370,435</u>	2b <u>1,284,280</u>	74
DEBT SERVICE	3a <u>1,370,435</u>	3b <u>1,284,280</u>	
Ag Land	4a <u>501,862</u>		
	4b <u>501,862</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 11,101	10,403	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 5,500	5,154	52 4.01332
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 16,601	15,557	
384.1	3.00375	Ag Land	26 1,507	1,507	63 3.00375
		Total General Fund Tax Levies (25 + 26)	27 18,108	17,064	Do Not Add
		Special Revenue Levies			
384.8	0.27000	Emergency (if general fund at levy limit)	28 370	347	64 0.27000
384.6	Amt Nec	Police & Fire Retirement	29	0	0
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30 1,043	977	0.76107
Rules	Amt Nec	Other Employee Benefits	31 3,000	2,811	2.18909
		Total Employee Benefit Levies (29,30,31)	32 4,043	3,788	65 2.95016
		Sub Total Special Revenue Levies (28+32)	33 4,413	4,135	
		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	38	0	Do Not Add
		Total Special Revenue Levies	39 4,413	4,135	
384.4	Amt Nec	Debt Service Levy	40 76.10(6)	0	70 0
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41	0	71 0
		Total Property Taxes (27+39+40+41)	42 22,521	21,199	72 15.33348

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) Number of the resolution adopting the budget has been included at the top of this form.
- 6) The budget file uploaded to the SUBMIT Area matched the paper copy certified by the city to this office.
- 7) The long term debt schedule (Form 703) shows sufficient payment amounts to pay the G.O. debt 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 2015										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	49,320	-3,055	0	0	0	0	46,265	0	46,265
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	22,577	21,965	0	0	0	0	44,542	0	44,542
Actual Expenditures Except End Bal (pg 12, line 259) *	3	26,900	14,432	0	0	0	0	41,332	0	41,332
Ending Fund Balance June 30 (pg 12, line 261) *	4	44,997	4,478	0	0	0	0	49,475	0	49,475
(2)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Re-Estimated FY 2016										
Beginning Fund Balance	5	44,997	4,478	0	0	0	0	49,475	0	49,475
Re-Est Revenues	6	41,864	6,285	0	0	0	0	48,149	0	48,149
Re-Est Expenditures	7	55,483	0	0	0	0	0	55,483	0	55,483
Ending Fund Balance	8	31,378	10,763	0	0	0	0	42,141	0	42,141
(3)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2017										
Beginning Fund Balance	9	31,378	10,763	0	0	0	0	42,141	0	42,141
Revenues	10	35,553	9,201	0	0	0	0	44,754	0	44,754
Expenditures	11	51,710	0	0	0	0	0	51,710	0	51,710
Ending Fund Balance	12	15,221	19,964	0	0	0	0	35,185	0	35,185

* 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.

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2017

Fiscal Years

GOVERNMENT ACTIVITIES CONT.	GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2017	RE-ESTIMATED 2016	ACTUAL 2015	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
COMMUNITY & ECONOMIC DEVELOPMENT											
Community Beautification	39	150							150	500	0
Economic Development	40	250							250	0	0
Housing and Urban Renewal	41								0	0	0
Planning & Zoning	42								0	0	0
Other Com & Econ Development	43								0	0	100
TOTAL (lines 39 - 44)	45	400	0	0			0		400	500	100
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46	2,880							2,880	2,880	1,938
Clerk, Treasurer, & Finance Adm.	47	4,870							4,870	4,440	3,712
Elections	48	1,500							1,500	1,500	0
Legal Services & City Attorney	49	2,500							2,500	1,000	0
City Hall & General Buildings	50	2,750							2,750	5,500	3,357
Tort Liability	51	1,800							1,800	7,925	7,559
Other General Government	52	5,500							5,500	5,500	3,880
TOTAL (lines 46 - 52)	53	21,800	0	0			0		21,800	28,745	20,446
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
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58	51,710	0	0	0	0	0		51,710	55,483	41,332
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	51,710	0	0	0	0	0		51,710	55,483	41,332
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
Total Expenditures & Fund Transfers Out (lines 75+76)	78	51,710	0	0	0	0	0		51,710	55,483	41,332
Ending Fund Balance June 30	79	15,221	19,964	0	0	0	0		35,185	42,141	49,475

* 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

2017

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2017 (J)	RE-ESTIMATED 2016 (K)	ACTUAL 2015 (L)
REVENUES & OTHER FINANCING SOURCES											
Taxes Levied on Property	1	17,064	4,135		0	0			21,199	20,570	13,002
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	17,064	4,135		0	0			21,199	20,570	13,002
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	1,044	278		0	0			1,322	1,296	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	4,000							4,000	5,873	5,385
Subtotal - Other City Taxes (lines 6 thru 12)	13	5,044	278		0	0			5,322	7,169	5,385
Licenses & Permits	14	0							0	880	415
Use of Money & Property	15	200							200	420	1,206
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		4,500						4,500	4,750	4,410
Other State Grants & Reimbursements	18	1,085	288	0	0	0		0	1,373	0	0
Local Grants & Reimbursements	19	4,160							4,160	4,160	2,569
Subtotal - Intergovernmental (lines 16 thru 19)	20	5,245	4,788	0	0	0		0	10,033	8,910	6,979
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	8,000							8,000	10,000	9,296
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	8,000	0		0	0	0	0	8,000	10,000	9,296
Special Assessments	35	0							0	0	8,259
Miscellaneous	36	0							0	200	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, & 41)	43	35,553	9,201	0	0	0	0	0	44,754	48,149	44,542
Beginning Fund Balance July 1	44	31,378	10,763	0	0	0	0	0	42,141	49,475	46,265
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	66,931	19,964	0	0	0	0	0	86,895	97,624	90,807

CITY OF Aredale

**ADOPTED BUDGET SUMMARY
YEAR ENDED JUNE 30, 2017**

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2017 (J)	RE-ESTIMATED 2016 (K)	ACTUAL 2015 (L)
Revenues & Other Financing Sources											
Taxes Levied on Property	1	17,064	4,135		0	0			21,199	20,570	13,002
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	17,064	4,135		0	0			21,199	20,570	13,002
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	5,044	278		0	0			5,322	7,169	5,385
Licenses & Permits	7	0	0					0	0	880	415
Use of Money and Property	8	200	0	0	0	0	0	0	200	420	1,206
Intergovernmental	9	5,245	4,788	0	0	0		0	10,033	8,910	6,979
Charges for Fees & Service	10	8,000	0		0	0	0	0	8,000	10,000	9,296
Special Assessments	11	0	0		0	0		0	0	0	8,259
Miscellaneous	12	0	0		0	0	0	0	0	200	0
Sub-Total Revenues	13	35,553	9,201	0	0	0	0	0	44,754	48,149	44,542
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	0
Proceeds of Capital Asset Sales	16	0	0	0	0	0		0	0	0	0
Total Revenues and Other Sources	17	35,553	9,201	0	0	0	0	0	44,754	48,149	44,542
Expenditures & Other Financing Uses											
Public Safety	18	9,960	0	0			0		9,960	5,370	3,211
Public Works	19	15,920	0	0			0		15,920	16,218	14,432
Health and Social Services	20	30	0	0			0		30	250	30
Culture and Recreation	21	3,600	0	0			0		3,600	4,400	3,113
Community and Economic Development	22	400	0	0			0		400	500	100
General Government	23	21,800	0	0			0		21,800	28,745	20,446
Debt Service	24	0	0	0	0		0		0	0	0
Capital Projects	25	0	0	0		0	0		0	0	0
Total Government Activities Expenditures	26	51,710	0	0	0	0	0	0	51,710	55,483	41,332
Business Type Proprietary: Enterprise & ISF	27							0	0	0	0
Total Gov & Bus Type Expenditures	28	51,710	0	0	0	0	0	0	51,710	55,483	41,332
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	51,710	0	0	0	0	0	0	51,710	55,483	41,332
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-16,157	9,201	0	0	0	0	0	-6,956	-7,334	3,210
Beginning Fund Balance July 1	33	31,378	10,763	0	0	0	0	0	42,141	49,475	46,265
Ending Fund Balance June 30	34	15,221	19,964	0	0	0	0	0	35,185	42,141	49,475

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

City Name: Aredale

Fiscal Year
2017

Project Name (A)	Amount of Issue (B)	Type of Debt Obligation (C)	Date Certified to County Auditor (D)	Debt Resolution Number (E)	Principal Due FY 2017 (F)	Interest Due FY 2017 +(G)	Bond Reg./ Paying Agent Fees Due FY 2017 +(H)	Total Obligation Due FY 2017 =(I)	Paid from Funds OTHER THAN Current Year Debt Service Taxes =(J)	Amount Paid Current Year Debt Service Levy =(K)
(1)		NO SELECTION						0		0
(2)		NO SELECTION						0		0
(3)		NO SELECTION						0		0
(4)		NO SELECTION						0		0
(5)		NO SELECTION						0		0
(6)		NO SELECTION						0		0
(7)		NO SELECTION						0		0
(8)		NO SELECTION						0		0
(9)		NO SELECTION						0		0
(10)		NO SELECTION						0		0
(11)		NO SELECTION						0		0
(12)		NO SELECTION						0		0
(13)		NO SELECTION						0		0
(14)		NO SELECTION						0		0
(15)		NO SELECTION						0		0
(16)		NO SELECTION						0		0
(17)		NO SELECTION						0		0
(18)		NO SELECTION						0		0
(19)		NO SELECTION						0		0
(20)		NO SELECTION						0		0
(21)		NO SELECTION						0		0
(22)		NO SELECTION						0		0
(23)		NO SELECTION						0		0
(24)		NO SELECTION						0		0
(25)		NO SELECTION						0		0
(26)		NO SELECTION						0		0
(27)		NO SELECTION						0		0
(28)		NO SELECTION						0		0
(29)		NO SELECTION						0		0
(30)		NO SELECTION						0		0
TOTALS					0	0	0	0	0	0

AFFIDAVIT OF POSTING

City of Aredale, Iowa

FISCAL YEAR BEGINNING JULY 1, 2016 - ENDING JUNE 30, 2017

The Notice of Public Hearing for the proposed city budget for the City of Aredale was posted on February 17, 2016 at the following locations:

*One of the three posted notices is included with this form.

Location #1

Location #2

Location #3

Attested to on behalf of the City of Aredale by:

KAREN M SCHMIDT

Print Name

Signature

Date

