

14-122

Adoption of Budget and Certification of City Taxes

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

The City of: Lidderdale County Name: CARROLL 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.

County Auditor Date Stamp		712-210-1783 Telephone Number	Signature	
January 1, 2012 Property Valuations				
		With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	2a	4,983,244	4,874,686	180
Debt Service Value	3a	5,817,444	5,708,886	
Ag Land	4a	1,516,412		

Code		Dollar	(A) Request with		(B) Property Taxes	(C)
Sec.	Limit	Purpose	Utility Replacement	Levied	Rate	
384.1	8.10000	Regular General levy	40,364	39,485	43	8.10000
-384		Non-Voted Other Permissible Levies				
12(8)	0.67500	Contract for use of Bridge		0	44	0.00000
12(10)	0.95000	Opr & Maint publicly owned Transit		0	45	0.00000
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center		0	46	0.00000
12(12)	0.13500	Opr & Maint of City owned Civic Center		0	47	0.00000
12(13)	0.06750	Planning a Sanitary Disposal Project		0	48	0.00000
12(14)	0.27000	Aviation Authority (under sec.330A.15)		0	49	0.00000
12(16)	0.06750	Levee Impr. fund in special charter city		0	51	0.00000
12(18)	Amt Nec	Liability, property & self insurance costs		0	52	0.00000
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.		0	465	0.00000
-384		Voted Other Permissible Levies				
12(1)	0.13500	Instrumental/Vocal Music Groups		0	53	0.00000
12(2)	0.81000	Memorial Building		0	54	0.00000
12(3)	0.13500	Symphony Orchestra		0	55	0.00000
12(4)	0.27000	Cultural & Scientific Facilities		0	56	0.00000
12(5)	As Voted	County Bridge		0	57	0.00000
12(6)	1.35000	Missi or Missouri River Bridge Const.		0	58	0.00000
12(9)	0.03375	Aid to a Transit Company		0	59	0.00000
12(17)	0.20500	Maintain Institution received by gift/devise		0	60	0.00000
12(19)	1.00000	City Emergency Medical District		0	466	0.00000
12(21)	0.27000	Support Public Library		0	61	0.00000
28E.22	1.50000	Unified Law Enforcement		0	62	0.00000
Total General Fund Regular Levies (5 thru 24)			40,364	39,485		
384.1	3.00375	Ag Land	4,555	4,555	63	3.00375
Total General Fund Tax Levies (25 + 26)			44,919	44,040		Do Not Add
Special Revenue Levies						
384.8	0.27000	Emergency (if general fund at levy limit)	1,345	1,316	64	0.27000
384.6	Amt Nec	Police & Fire Retirement		0		0.00000
	Amt Nec	FICA & IPERS (if general fund at levy limit)	0	0		0.00000
Rules	Amt Nec	Other Employee Benefits		0		0.00000
Total Employee Benefit Levies (29,30,31)			0	0	65	0.00000
Sub Total Special Revenue Levies (28+32)			1,345	1,316		
Valuation						
386	As Req	With Gas & Elec	Without Gas & Elec			
	SSMID 1 (A)	(B)		0	66	0.00000
	SSMID 2 (A)	(B)		0	67	0.00000
	SSMID 3 (A)	(B)		0	68	0.00000
	SSMID 4 (A)	(B)		0	69	0.00000
	SSMID 5 (A)	(B)		0	565	0.00000
	SSMID 6 (A)	(B)		0	566	0.00000
	SSMID 7 (A)	(B)		0	###	0.00000
Total SSMID			0	0		Do Not Add
Total Special Revenue Levies			1,345	1,316		
384.4	Amt Nec	Debt Service Levy 76.10(6)	0	0	70	0.00000
384.7	0.67500	Capital Projects (Capital Improv. Reserve)		0	71	0.00000
Total Property Taxes (27+39+40+41)			46,264	45,356	72	8.37000

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 **Lidderdale**

		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	190,584	44,361					234,945	102,521	337,466
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	74,836	27,121	8,337				110,294	91,508	201,802
Actual Expenditures Except End Bal (pg 12, line 259) *	3	66,218	15,847	8,255				90,320	135,207	225,527
Ending Fund Balance June 30 (pg 12, line 270) *	4	199,202	55,635	82	0	0	0	254,919	58,822	313,741
(2)										
** Re-Estimated FY 2013										
Beginning Fund Balance	5	199,202	55,635	82	0	0	0	254,919	58,822	313,741
Re-Est Revenues	6	80,668	25,700	14,639	0	0	0	121,007	79,360	200,367
Re-Est Expenditures	7	113,423	11,400	14,639	0	0	0	139,462	62,978	202,440
Ending Fund Balance	8	166,447	69,935	82	0	0	0	236,464	75,204	311,668
(3)										
** Budget FY 2014										
Beginning Fund Balance	9	166,447	69,935	82	0	0	0	236,464	75,204	311,668
Revenues	10	101,569	25,845	19,000	0	0	0	146,414	64,000	210,414
Expenditures	11	67,290	11,500	19,000	0	0	0	97,790	36,965	134,755
Ending Fund Balance	12	200,726	84,280	82	0	0	0	285,088	102,239	387,327

* 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 Lidderdale

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 (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)
PUBLIC SAFETY											
Police Department/Crime Prevention	1	2,293							2,293	2,293	2,293
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	11,000							11,000	10,696	10,977
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	13,293	0	0			0		13,293	12,989	13,270
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12		7,200						7,200	7,200	6,420
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		3,300						3,300	3,200	3,202
Traffic Control and Safety	15								0	0	0
Snow Removal	16		1,000						1,000	1,000	1,389
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	11,500							11,500	11,050	11,138
Other Public Works	21								0	0	3,727
TOTAL (lines 12 - 21)	22	11,500	11,500	0			0		23,000	22,450	25,876
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	200							200	400	0
Community Mental Health	28								0	0	0
Other Health and Social Services	29								0	0	0
TOTAL (lines 23 - 29)	30	200	0	0			0		200	400	0
CULTURE & RECREATION											
Library Services	31	300							300	250	298
Museum, Band and Theater	32								0	0	0
Parks	33	12,750							12,750	38,250	13,456
Recreation	34	0							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	13,050	0	0			0		13,050	38,500	13,754

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		200							200	200	1,583
Economic Development	40									0	2,000	0
Housing and Urban Renewal	41									0	0	0
Planning & Zoning	42									0	0	0
Other Com & Econ Development	43									0	0	0
TOTAL (lines 39 - 44)	44		200	0	0			0		200	2,200	1,583
GENERAL GOVERNMENT												
Mayor, Council, & City Manager	46		3,800							3,800	3,800	3,405
Clerk, Treasurer, & Finance Adm.	47		8,680							8,680	8,680	8,680
Elections	48		1,000							1,000	1,000	858
Legal Services & City Attorney	49		1,000							1,000	1,000	0
City Hall & General Buildings	50		1,500							1,500	1,500	1,911
Tort Liability	51		3,000							3,000	3,000	2,781
Other General Government	52		3,000							3,000	3,000	2,929
TOTAL (lines 46 - 52)	53		21,980	0	0			0		21,980	21,980	20,564
DEBT SERVICE	54		7,067							7,067	7,304	7,018
Gov Capital Projects	55									0	0	0
TIF Capital Projects	56				0					0	14,639	8,255
TOTAL CAPITAL PROJECTS	57		0	0	0		0	0		0	14,639	8,255
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58		67,290	11,500	0	0	0	0		78,790	120,462	90,320
BUSINESS TYPE ACTIVITIES Proprietary: Enterprise & Budgeted ISF												
Water Utility	59								25,000	25,000	29,000	26,702
Sewer Utility	60								8,600	8,600	8,600	7,627
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								3,365	3,365	3,430	3,495
Enterprise CAPITAL PROJECTS	71								0	0	0	97,383
Enterprise TIF CAPITAL PROJECTS	72								0	0	21,948	0
TOTAL Business Type Expenditures (lines 59 - 73)	73								36,965	36,965	62,978	135,207
TOTAL ALL EXPENDITURES (lines 58+74)	74		67,290	11,500	0	0	0	0	36,965	115,755	183,440	225,527
Regular Transfers Out	75									0	0	0
Internal TIF Loan / Repayment Transfers Out	76				19,000					19,000	19,000	0
Total ALL Transfers Out	77		0	0	19,000	0	0	0	0	19,000	19,000	0
Total Expenditures & Fund Transfers Out (lines 75+78)	78		67,290	11,500	19,000	0	0	0	36,965	134,755	202,440	225,527
Ending Fund Balance June 30	79		200,726	84,280	82	0	0	0	102,239	387,327	311,668	313,741

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	44,040	1,316		0	0			45,356	40,531	37,291
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	44,040	1,316		0	0			45,356	40,531	37,291
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5			19,000					19,000	14,639	8,337
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	879	29		0	0			908	904	949
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	11,000	11,000						22,000	22,000	20,971
Subtotal - Other City Taxes (lines 6 thru 12)	13	11,879	11,029		0	0			22,908	22,904	21,920
Licenses & Permits	14								0	0	100
Use of Money & Property	15	3,650							3,650	3,650	3,956
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	44,018
Road Use Taxes	17		9,000						9,000	9,000	9,950
Other State Grants & Reimbursements	18								0	2,948	0
Local Grants & Reimbursements	19	13,800							13,800	13,835	15,569
Subtotal - Intergovernmental (lines 16 thru 19)	20	13,800	9,000	0	0	0		0	22,800	25,783	69,537
Charges for Fees & Service:											
Water Utility	21							48,000	48,000	43,960	30,095
Sewer Utility	22							16,000	16,000	16,400	15,941
Electric Utility	23							0	0	0	0
Gas Utility	24							0	0	0	0
Parking	25							0	0	0	0
Airport	26							0	0	0	0
Landfill/Garbage	27	9,200						0	9,200	9,000	9,111
Hospital	28							0	0	0	0
Transit	29							0	0	0	0
Cable TV, Internet & Telephone	30							0	0	0	0
Housing Authority	31							0	0	0	0
Storm Water Utility	32							0	0	0	0
Other Fees & Charges for Service	33							0	0	0	0
Subtotal - Charges for Service (lines 21 thru 33)	34	9,200	0		0	0		64,000	73,200	69,360	55,147
Special Assessments	35								0	0	0
Miscellaneous	36		4,500						4,500	4,500	5,514
Other Financing Sources:											
Regular Operating Transfers In	37								0	0	0
Internal TIF Loan Transfers In	38	19,000							19,000	19,000	0
Subtotal ALL Operating Transfers In	39	19,000	0	0	0	0		0	19,000	19,000	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	19,000	0	0	0	0		0	19,000	19,000	0
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 42)	43	101,569	25,845	19,000	0	0	0	64,000	210,414	200,367	201,802
Beginning Fund Balance July 1	44	166,447	69,935	82	0	0	0	75,204	311,668	313,741	337,466
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	268,016	95,780	19,082	0	0	0	139,204	522,082	514,108	539,268

CITY OF

Lidderdale

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	44,040	1,316		0	0			45,356	40,531	37,291
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	44,040	1,316		0	0			45,356	40,531	37,291
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			19,000					19,000	14,639	8,337
Other City Taxes	6	11,879	11,029		0	0			22,908	22,904	21,920
Licenses & Permits	7	0	0					0	0	0	100
Use of Money and Property	8	3,650	0	0	0	0	0	0	3,650	3,650	3,956
Intergovernmental	9	13,800	9,000	0	0	0		0	22,800	25,783	69,537
Charges for Fees & Service	10	9,200	0		0	0	0	64,000	73,200	69,360	55,147
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	0	4,500		0	0	0	0	4,500	4,500	5,514
Sub-Total Revenues	13	82,569	25,845	19,000	0	0	0	64,000	191,414	181,367	201,802
Other Financing Sources:											
Total Transfers In	14	19,000	0	0	0	0	0	0	19,000	19,000	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	0
Total Revenues and Other Sources	17	101,569	25,845	19,000	0	0	0	64,000	210,414	200,367	201,802
Expenditures & Other Financing Uses											
Public Safety	18	13,293	0	0			0		13,293	12,989	13,270
Public Works	19	11,500	11,500	0			0		23,000	22,450	25,876
Health and Social Services	20	200	0	0			0		200	400	0
Culture and Recreation	21	13,050	0	0			0		13,050	38,500	13,754
Community and Economic Development	22	200	0	0			0		200	2,200	1,583
General Government	23	21,980	0	0			0		21,980	21,980	20,564
Debt Service	24	7,067	0	0	0		0		7,067	7,304	7,018
Capital Projects	25	0	0	0		0	0		0	14,639	8,255
Total Government Activities Expenditures	26	67,290	11,500	0	0	0	0		78,790	120,462	90,320
Business Type Proprietary: Enterprise & ISF	27							36,965	36,965	62,978	135,207
Total Gov & Bus Type Expenditures	28	67,290	11,500	0	0	0	0	36,965	115,755	183,440	225,527
Total Transfers Out	29	0	0	19,000	0	0	0	0	19,000	19,000	0
Total ALL Expenditures/Fund Transfers Out	30	67,290	11,500	19,000	0	0	0	36,965	134,755	202,440	225,527
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31										
	32	34,279	14,345	0	0	0	0	27,035	75,659	-2,073	-23,725
Beginning Fund Balance July 1	33	166,447	69,935	82	0	0	0	75,204	311,668	313,741	337,466
Ending Fund Balance June 30	34	200,726	84,280	82	0	0	0	102,239	387,327	311,668	313,741

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

City Name: Lidderdale

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	GENERAL OBLIGATION FIRE TRUCK NOTE	70,000		5,000	2,066		7,066	7,066	0
-2	SEWER BOND LIFT STATION POROJECT SRF LOAN	50,000		2,000	1,260	105	3,365	3,365	0
-3	GENERAL OBLIGATION INTERAL ADVANCE LOAN	19,000	11-28-2012	19,000	570		19,570	19,570	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			26,000	3,896	105	30,001	30,001	0

LONG TERM DEBT SCHEDULE
GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS
PAGE 2

Fiscal Year

City Name: Lidderdale

USE THIS PAGE ONLY AFTER FILLING LINES 1 THRU 30 ABOVE.

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?
-31						0		0
-32						0		0
-33						0		0
-34						0		0
-35						0		0
-36						0		0
-37						0		0
-38						0		0
-39						0		0
-40						0		0
-41						0		0
-42						0		0
-43						0		0
-44						0		0
-45						0		0
-46						0		0
-47						0		0
-48						0		0
-49						0		0
-50						0		0
-51						0		0
-52						0		0
-53						0		0
-54						0		0
-55						0		0
-56						0		0
-57						0		0
-58						0		0
-59						0		0
-60						0		0
			26,000	3,896	105	30,001	30,001	0

