

55-522

Adoption of Budget and Certification of City Taxes

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

The City of: Ledyard County Name: KOSSUTH Date Budget Adopted: 3/3/2015
(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.

712-859-3359
Telephone Number

Signature

County Auditor Date Stamp

January 1, 2014 Property Valuations

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	3,707,688	3,557,144	130
DEBT SERVICE	3,707,688	3,557,144	
Ag Land	291,747		

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 30,032	28,813	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 8,400	8,059	52 2.26556
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 38,432	36,872	
384.1	3.00375	Ag Land	26 876	876	63 3.00375
		Total General Fund Tax Levies (25 + 26)	27 39,308	37,748	Do Not Add
		Special Revenue Levies			
384.8	0.27000	Emergency (if general fund at levy limit)	28 1,001	960	64 0.27000
384.6	Amt Nec	Police & Fire Retirement	29 _____	0	_____ 0
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30 5,500	5,277	_____ 1.48340
Rules	Amt Nec	Other Employee Benefits	31 _____	0	_____ 0
		Total Employee Benefit Levies (29,30,31)	32 5,500	5,277	65 1.48340
		Sub Total Special Revenue Levies (28+32)	33 6,501	6,237	
		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 6,501	6,237	
384.4	Amt Nec	Debt Service Levy 76.10(6)	40 9,450	9,066	70 2.54876
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41 _____	0	71 _____ 0
		Total Property Taxes (27+39+40+41)	42 55,259	53,051	72 14.66772

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

Ledyard

		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	100,781	28,592	0	60	0	0	129,433	23,439	152,872	
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	121,786	30,853	0	9,134	0	0	161,773	48,472	210,245	
Actual Expenditures Except End Bal (pg 12, line 259) *	3	104,104	25,730	0	8,875	0	0	138,709	54,415	193,124	
Ending Fund Balance June 30 (pg 12, line 261) *	4	118,463	33,715	0	319	0	0	152,497	17,496	169,993	
(2)											
** Re-Estimated FY 2015											
Beginning Fund Balance	5	118,463	33,715	0	319	0	0	152,497	17,496	169,993	
Re-Est Revenues	6	97,189	34,381	0	9,850	0	0	141,420	45,428	186,848	
Re-Est Expenditures	7	90,483	20,724	0	9,676	0	0	120,883	37,310	158,193	
Ending Fund Balance	8	125,169	47,372	0	493	0	0	173,034	25,614	198,648	
(3)											
** Budget FY 2016											
Beginning Fund Balance	9	125,169	47,372	0	493	0	0	173,034	25,614	198,648	
Revenues	10	102,873	36,574	0	10,201	0	0	149,648	34,650	184,298	
Expenditures	11	130,675	39,865	0	9,450	0	0	179,990	34,650	214,640	
Ending Fund Balance	12	97,367	44,081	0	1,244	0	0	142,692	25,614	168,306	

* 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 Ledyard

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		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	2,000							2,000	2,000	2,742
Jail	2								0	0	0
Emergency Management	3	60							60	59	59
Flood Control	4								0	0	0
Fire Department	5	24,450	1,800						26,250	17,114	39,184
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	26,510	1,800				0		28,310	19,173	41,985
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	10,200	28,913						39,113	1,246	6,056
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	7,000							7,000	6,800	6,835
Traffic Control and Safety	15								0	0	0
Snow Removal	16		4,500						4,500	3,043	2,080
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	12,000							12,000	11,142	11,142
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	29,200	33,413				0		62,613	22,231	26,113
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	27,550	1,294						28,844	23,731	18,814
Museum, Band and Theater	32								0	0	0
Parks	33	4,000							4,000	3,340	2,672
Recreation	34	15,720							15,720	3,307	2,174
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	47,270	1,294				0		48,564	30,378	23,660

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		2,180	362						2,542	2,269	2,171
Clerk, Treasurer, & Finance Adm.	47		10,800	1,915						12,715	11,686	13,383
Elections	48		1,550							1,550	0	1,162
Legal Services & City Attorney	49									0	0	0
City Hall & General Buildings	50		2,650							2,650	2,389	2,130
Tort Liability	51		2,650							2,650	2,600	2,593
Other General Government	52		5,105							5,105	4,832	0
TOTAL (lines 46 - 52)	53		24,935	2,277	0			0		27,212	23,776	21,439
DEBT SERVICE	54					9,450				9,450	9,676	8,875
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		127,915	38,784	0	9,450	0	0		176,149	105,234	122,072
BUSINESS TYPE ACTIVITIES												
Proprietary: Enterprise & Budgeted ISF												
Water Utility	59								34,650	34,650	32,310	54,415
Sewer Utility	60									0	5,000	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								34,650	34,650	37,310	54,415
TOTAL ALL EXPENDITURES (lines 58+74)	74		127,915	38,784	0	9,450	0	0	34,650	210,799	142,544	176,487
Regular Transfers Out	75		2,760	1,081						3,841	15,649	16,637
Internal TIF Loan / Repayment Transfers Out	76									0	0	0
Total ALL Transfers Out	77		2,760	1,081	0	0	0	0	0	3,841	15,649	16,637
Total Expenditures & Fund Transfers Out (lines 75+76)	78		130,675	39,865	0	9,450	0	0	34,650	214,640	158,193	193,124
Ending Fund Balance June 30	79		97,367	44,081	0	1,244	0	0	25,614	168,306	198,648	169,993

* 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	37,748	6,237		9,066	0			53,051	45,563	46,080
	2								0	0	0
	3	37,748	6,237		9,066	0			53,051	45,563	46,080
	4								0	0	0
	5								0	0	0
Other City Taxes:											
	6	1,560	264		384	0			2,208	2,246	2,294
	7	3,000							3,000	5,875	4,226
	8								0	0	0
	9	7,800							7,800	4,500	9,000
	10								0	0	0
	11								0	0	0
	12		19,500						19,500	19,414	14,893
	13	12,360	19,764		384	0			32,508	32,035	30,413
	14	485							485	465	485
	15	375	100					50	525	240	283
Intergovernmental:											
	16								0	0	0
	17		9,957						9,957	9,892	10,003
	18	3,502	516	0	751	0		0	4,769	1,956	466
	19	22,197							22,197	26,117	19,146
	20	25,699	10,473	0	751	0		0	36,923	37,965	29,615
Charges for Fees & Service:											
	21							33,800	33,800	32,972	33,910
	22								0	0	0
	23								0	0	0
	24								0	0	0
	25								0	0	0
	26								0	0	0
	27	13,000							13,000	12,394	11,602
	28								0	0	0
	29								0	0	0
	30								0	0	0
	31								0	0	0
	32								0	0	0
	33	5,800						800	6,600	6,035	4,975
	34	18,800	0		0	0	0	34,600	53,400	51,401	50,487
	35								0	0	0
	36	3,565							3,565	3,530	36,245
Other Financing Sources:											
	37	3,841							3,841	15,649	16,637
	38								0	0	0
	39	3,841	0	0	0	0	0	0	3,841	15,649	16,637
	40								0	0	0
	41								0	0	0
	42	3,841	0	0	0	0	0	0	3,841	15,649	16,637
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)											
	43	102,873	36,574	0	10,201	0	0	34,650	184,298	186,848	210,245
	44	125,169	47,372	0	493	0	0	25,614	198,648	169,993	152,872
	45	228,042	83,946	0	10,694	0	0	60,264	382,946	356,841	363,117

CITY OF Ledyard

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	37,748	6,237		9,066	0			53,051	45,563	46,080
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	37,748	6,237		9,066	0			53,051	45,563	46,080
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	12,360	19,764		384	0			32,508	32,035	30,413
Licenses & Permits	7	485	0					0	485	465	485
Use of Money and Property	8	375	100	0	0	0	0	50	525	240	283
Intergovernmental	9	25,699	10,473	0	751	0		0	36,923	37,965	29,615
Charges for Fees & Service	10	18,800	0		0	0		34,600	53,400	51,401	50,487
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	3,565	0		0	0		0	3,565	3,530	36,245
Sub-Total Revenues	13	99,032	36,574	0	10,201	0		34,650	180,457	171,199	193,608
Other Financing Sources:											
Total Transfers In	14	3,841	0	0	0	0		0	3,841	15,649	16,637
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	102,873	36,574	0	10,201	0		34,650	184,298	186,848	210,245
Expenditures & Other Financing Uses											
Public Safety	18	26,510	1,800	0					28,310	19,173	41,985
Public Works	19	29,200	33,413	0					62,613	22,231	26,113
Health and Social Services	20	0	0	0					0	0	0
Culture and Recreation	21	47,270	1,294	0					48,564	30,378	23,660
Community and Economic Development	22	0	0	0					0	0	0
General Government	23	24,935	2,277	0					27,212	23,776	21,439
Debt Service	24	0	0	0	9,450				9,450	9,676	8,875
Capital Projects	25	0	0	0		0			0	0	0
Total Government Activities Expenditures	26	127,915	38,784	0	9,450	0			176,149	105,234	122,072
Business Type Proprietary: Enterprise & ISF	27							34,650	34,650	37,310	54,415
Total Gov & Bus Type Expenditures	28	127,915	38,784	0	9,450	0		34,650	210,799	142,544	176,487
Total Transfers Out	29	2,760	1,081	0	0	0		0	3,841	15,649	16,637
Total ALL Expenditures/Fund Transfers Out	30	130,675	39,865	0	9,450	0		34,650	214,640	158,193	193,124
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-27,802	-3,291	0	751	0		0	-30,342	28,655	17,121
Beginning Fund Balance July 1	33	125,169	47,372	0	493	0		25,614	198,648	169,993	152,872
Ending Fund Balance June 30	34	97,367	44,081	0	1,244	0		25,614	168,306	198,648	169,993

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

City Name: Ledyard

Fiscal Year
2016

(A) Project Name	(B) Amount of Issue	(C) Date Certified to County Auditor	(D) Principal Due FY 2016	(E) Interest Due FY 2016 +	(F) Bond Reg/Other Fees Due FY 2016 +	(G) Total Obligation Due FY 2016 =	(H) Paid from Funds OTHER THAN Current Year Property Taxes -	(I) Amount Paid by Current Year Debt Service Levy =
(1) D/S BACKFILL REVENUE								0
(2) D/S BACKFILL REVENUE	50,000	10-20-2010	9,000	450		9,450		9,450
(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			9,000	450	0	9,450	0	9,450

AFFIDAVIT OF POSTING

City of Ledyard, Iowa

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

The Notice of Public Hearing for the proposed city budget for the City of Ledyard was posted on February 20, 2015 at the following locations:

City hall

Location #1

Ledyard Public Library

Location #2

Ledyard Post Office

Location #3

Attested to on behalf of the City of Ledyard by:

[Sandra Henderson](#)

Print Name

Signature

Date