

14-122

Adoption of Budget and Certification of City Taxes

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

The City of: LIDDERDALE County Name: CARROLL 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) 210-1783

Telephone Number

Signature

County Auditor Date Stamp

January 1, 2014 Property Valuations

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	2a <u>5,719,898</u>	2b <u>5,611,477</u>	180
DEBT SERVICE	3a <u>7,859,998</u>	3b <u>7,751,577</u>	
Ag Land	4a <u>1,698,233</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 46,331	43 45,453	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	0	52 0
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 46,331	43 45,453	
384.1	3.00375	Ag Land	26 5,071	63 5,071	2.98604
		Total General Fund Tax Levies (25 + 26)	27 51,402	50,524	Do Not Add
		Special Revenue Levies			
384.8	0.27000	Emergency (if general fund at levy limit)	28	0	64 0
384.6	Amt Nec	Police & Fire Retirement	29	0	0
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30	0	0
Rules	Amt Nec	Other Employee Benefits	31	0	0
		Total Employee Benefit Levies (29,30,31)	32 0	0	65 0
		Sub Total Special Revenue Levies (28+32)	33 0	0	
		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 0	0	
384.4	Amt Nec	Debt Service Levy 76.10(6)	40 0	40 0	70 0
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41	41 0	71 0
		Total Property Taxes (27+39+40+41)	42 51,402	42 50,524	72 8.10000

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 2014										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	200,581	76,388	-986	0	0	0	275,983	52,238	328,221
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	82,725	27,449	18,592	0	0	0	128,766	1,624,614	1,753,380
Actual Expenditures Except End Bal (pg 12, line 259) *	3	69,860	12,493	23,454	0	0	0	105,807	1,541,066	1,646,873
Ending Fund Balance June 30 (pg 12, line 261) *	4	213,446	91,344	-5,848	0	0	0	298,942	135,786	434,728
(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	213,446	91,344	-5,848	0	0	0	298,942	135,786	434,728
Re-Est Revenues	6	106,608	25,500	39,312	0	0	0	171,420	241,379	412,799
Re-Est Expenditures	7	117,441	36,250	33,465	0	0	0	187,156	253,130	440,286
Ending Fund Balance	8	202,613	80,594	-1	0	0	0	283,206	124,035	407,241
(3)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2016										
Beginning Fund Balance	9	202,613	80,594	-1	0	0	0	283,206	124,035	407,241
Revenues	10	110,325	50,777	45,949	0	0	0	207,051	70,600	277,651
Expenditures	11	101,750	42,448	45,950	0	0	0	190,148	73,850	263,998
Ending Fund Balance	12	211,188	88,923	-2	0	0	0	300,109	120,785	420,894

* 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 _____ 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

	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
<hr style="border: 1px solid black;"/>		
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	3,130							3,130	3,130	2,293
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	12,000							12,000	12,000	10,490
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	15,130	0				0		15,130	15,130	12,783
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12		20,000						20,000	8,500	0
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		3,550						3,550	3,550	3,439
Traffic Control and Safety	15								0	0	0
Snow Removal	16		1,000						1,000	1,000	519
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	11,352							11,352	0	11,282
Other Public Works	21		9,098						9,098	34,552	8,535
TOTAL (lines 12 - 21)	22	11,352	33,648				0		45,000	47,602	23,775
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	1,500							1,500	1,800	632
Community Mental Health	28								0	0	0
Other Health and Social Services	29								0	0	0
TOTAL (lines 23 - 29)	30	1,500	0				0		1,500	1,800	632
CULTURE & RECREATION											
Library Services	31	300							300	300	377
Museum, Band and Theater	32								0	0	0
Parks	33	13,700							13,700	55,350	13,242
Recreation	34	3,000							3,000	2,000	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	17,000	0				0		17,000	57,650	13,619

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		200							200	200	232
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		200	0	0			0		200	200	232
GENERAL GOVERNMENT												
Mayor, Council, & City Manager	46		4,160							4,160	4,160	3,796
Clerk, Treasurer, & Finance Adm.	47		8,680							8,680	8,680	8,744
Elections	48									0	0	772
Legal Services & City Attorney	49		1,000							1,000	2,000	1,210
City Hall & General Buildings	50		1,000							1,000	1,000	0
Tort Liability	51		3,500							3,500	3,500	3,309
Other General Government	52		5,660							5,660	4,640	6,452
TOTAL (lines 46 - 52)	53		24,000	0	0			0		24,000	23,980	24,283
DEBT SERVICE	54		7,568							7,568	7,329	7,035
Gov Capital Projects	55									0	0	0
TIF Capital Projects	56				45,950					45,950	33,465	23,448
TOTAL CAPITAL PROJECTS	57		0	0	45,950		0	0		45,950	33,465	23,448
TOTAL Government Activities Expenditures <i>(lines 11+22+30+38+45+53+54+57)</i>	58		76,750	33,648	45,950	0	0	0		156,348	187,156	105,807
BUSINESS TYPE ACTIVITIES												
Proprietary: Enterprise & Budgeted ISF												
Water Utility	59								29,500	29,500	43,823	26,447
Sewer Utility	60								12,000	12,000	8,600	11,198
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								20,500	20,500	32,608	19,457
Enterprise CAPITAL PROJECTS	71								0	0	160,949	1,133,921
Enterprise TIF CAPITAL PROJECTS	72								0	0	0	350,043
TOTAL Business Type Expenditures (lines 59 - 73)	73								62,000	62,000	245,980	1,541,066
TOTAL ALL EXPENDITURES (lines 58+74)	74		76,750	33,648	45,950	0	0	0	62,000	218,348	433,136	1,646,873
Regular Transfers Out	75									0	0	0
Internal TIF Loan / Repayment Transfers Out	76		25,000	8,800					11,850	45,650	7,150	0
Total ALL Transfers Out	77		25,000	8,800	0	0	0	0	11,850	45,650	7,150	0
Total Expenditures & Fund Transfers Out (lines 75+78)	78		101,750	42,448	45,950	0	0	0	73,850	263,998	440,286	1,646,873
Ending Fund Balance June 30	79		211,188	88,923	-2	0	0	0	120,785	420,894	407,241	434,728

* 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	50,524	0		0	0			50,524	49,314	46,106
	2								0	0	0
	3	50,524	0		0	0			50,524	49,314	46,106
	4								0	0	0
	5			45,949					45,949	39,312	18,592
Other City Taxes:											
	6	878	0		0	0			878	864	899
	7								0	0	0
	8								0	0	0
	9								0	0	0
	10								0	0	0
	11								0	0	0
	12	12,000	12,000						24,000	28,500	23,236
	13	12,878	12,000		0	0			24,878	29,364	24,135
	14								0	0	30
	15	2,650							2,650	2,650	1,250
Intergovernmental:											
	16								0	0	115,193
	17		9,277						9,277	9,000	9,689
	18	0	0	0	0	0		0	0	0	0
	19	14,223							14,223	24,669	13,891
	20	14,223	9,277	0	0	0		0	23,500	33,669	138,773
Charges for Fees & Service:											
	21							54,000	54,000	54,000	50,045
	22							16,600	16,600	16,500	15,857
	23								0	0	0
	24								0	0	0
	25								0	0	0
	26								0	0	0
	27	9,400							9,400	9,400	9,056
	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	9,400	0		0	0	0	70,600	80,000	79,900	74,958
	35								0	0	0
	36		4,500						4,500	11,000	6,017
Other Financing Sources:											
	37								0	0	0
	38	20,650	25,000						45,650	7,150	0
	39	20,650	25,000	0	0	0	0	0	45,650	7,150	0
	40								0	160,440	1,443,519
	41								0	0	0
	42	20,650	25,000	0	0	0	0	0	45,650	167,590	1,443,519
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)											
	43	110,325	50,777	45,949	0	0	0	70,600	277,651	412,799	1,753,380
	44	202,613	80,594	-1	0	0	0	124,035	407,241	434,728	328,221
	45	312,938	131,371	45,948	0	0	0	194,635	684,892	847,527	2,081,601

CITY OF LIDDERDALE
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	50,524	0		0	0			50,524	49,314	46,106
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	50,524	0		0	0			50,524	49,314	46,106
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			45,949					45,949	39,312	18,592
Other City Taxes	6	12,878	12,000		0	0			24,878	29,364	24,135
Licenses & Permits	7	0	0					0	0	0	30
Use of Money and Property	8	2,650	0	0	0	0	0	0	2,650	2,650	1,250
Intergovernmental	9	14,223	9,277	0	0	0		0	23,500	33,669	138,773
Charges for Fees & Service	10	9,400	0		0	0		70,600	80,000	79,900	74,958
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	0	4,500		0	0		0	4,500	11,000	6,017
Sub-Total Revenues	13	89,675	25,777	45,949	0	0		70,600	232,001	245,209	309,861
Other Financing Sources:											
Total Transfers In	14	20,650	25,000	0	0	0		0	45,650	7,150	0
Proceeds of Debt	15	0	0	0	0	0		0	0	160,440	1,443,519
Proceeds of Capital Asset Sales	16	0	0	0	0	0		0	0	0	0
Total Revenues and Other Sources	17	110,325	50,777	45,949	0	0		70,600	277,651	412,799	1,753,380
Expenditures & Other Financing Uses											
Public Safety	18	15,130	0	0					15,130	15,130	12,783
Public Works	19	11,352	33,648	0					45,000	47,602	23,775
Health and Social Services	20	1,500	0	0					1,500	1,800	632
Culture and Recreation	21	17,000	0	0					17,000	57,650	13,619
Community and Economic Development	22	200	0	0					200	200	232
General Government	23	24,000	0	0					24,000	23,980	24,283
Debt Service	24	7,568	0	0	0				7,568	7,329	7,035
Capital Projects	25	0	0	45,950		0			45,950	33,465	23,448
Total Government Activities Expenditures	26	76,750	33,648	45,950	0	0			156,348	187,156	105,807
Business Type Proprietary: Enterprise & ISF	27							62,000	62,000	245,980	1,541,066
Total Gov & Bus Type Expenditures	28	76,750	33,648	45,950	0	0		62,000	218,348	433,136	1,646,873
Total Transfers Out	29	25,000	8,800	0	0	0		11,850	45,650	7,150	0
Total ALL Expenditures/Fund Transfers Out	30	101,750	42,448	45,950	0	0		73,850	263,998	440,286	1,646,873
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	8,575	8,329	-1	0	0		-3,250	13,653	-27,487	106,507
Beginning Fund Balance July 1	33	202,613	80,594	-1	0	0		124,035	407,241	434,728	328,221
Ending Fund Balance June 30	34	211,188	88,923	-2	0	0		120,785	420,894	407,241	434,728

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

City Name: LIDDERDALE

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) General Obligation Fire Truck Note	70,000		6,000	1,568		7,568	7,568	0
(3) Sewer Bond Lift Station Project SRF Loan	50,000		2,000	1,140	95	3,235	3,235	0
(4) SRF General Obligation Loan Water Projectc	400,000	10-4-2013	18,000	6,388	912	25,300	25,300	0
(5) SRF Revenue Obligation Loan Water Projectc	280,400		12,000	4,532	648	17,180	17,180	0
(6) Internal TIF Loan for water project	19,000	11-28-2012	13,000	260	0	13,260	13,260	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			51,000	13,888	1,655	66,543	66,543	0

