

39-362

Adoption of Budget and Certification of City Taxes

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

The City of: BAGLEY County Name: GUTHRIE Date Budget Adopted: 03/04/13
(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.

		641-427-5600		
		Telephone Number	Signature	
		January 1, 2012 Property Valuations		
		With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	2a	4,197,166	3,916,941	303
Debt Service Value	3a	4,197,166		
Ag Land	4a	112,982		

		(A)		(B)		(C)	
Code	Dollar	Request with	Property Taxes	Levied	Rate		
Sec.	Limit	Utility Replacement	Levied	Levied	Rate		
384.1	8.10000	Regular General levy	33,939	31,673	43	8.08617	
-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	10,000	9,332	52	2.38256	
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)			43,939	41,005			
384.1	3.00375	Ag Land	339	339	63	3.00375	
Total General Fund Tax Levies (25 + 26)			44,278	41,344		Do Not Add	
		Special Revenue Levies					
384.8	0.27000	Emergency (if general fund at levy limit)	0	0	64	0.00000	
384.6	Amt Nec	Police & Fire Retirement		0		0.00000	
	Amt Nec	FICA & IPERS (if general fund at levy limit)		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)			0	0			
		Valuation					
386	As Req	With Gas & Elec	Without Gas & Elec				
	SSMID 1 (A)			34	66	0.00000	
	SSMID 2 (A)			35	67	0.00000	
	SSMID 3 (A)			36	68	0.00000	
	SSMID 4 (A)			37	69	0.00000	
	SSMID 5 (A)			555	565	0.00000	
	SSMID 6 (A)			556	566	0.00000	
	SSMID 7 (A)			1177	###	0.00000	
Total SSMID				0		Do Not Add	
Total Special Revenue Levies				0			
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)			44,278	41,344	72	10.46873	

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 **BAGLEY**

		General	Special Rev	TIF	Debt Serv	Capt Proj	Permanent	Total	Proprietary	Grand
		(A)	(B)	Special Rev	(D)	(E)	(G)	Government	(I)	Total
(1)										
*Annual Report FY 2012										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	85,795	83,391		497			169,683	46,703	216,386
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	111,063	49,263		4			160,330	48,354	208,684
Actual Expenditures Except End Bal (pg 12, line 259) *	3	87,575	44,213		501			132,289	46,510	178,799
Ending Fund Balance June 30 (pg 12, line 270) *	4	109,283	88,441	0	0	0	0	197,724	48,547	246,271
(2)		General	Spec Rev	TIF	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Re-Estimated FY 2013										
Beginning Fund Balance	5	109,283	88,441	0	0	0	0	197,724	48,547	246,271
Re-Est Revenues	6	115,497	51,000	0	0	0	0	166,497	43,400	209,897
Re-Est Expenditures	7	127,602	62,700	0	0	0	0	190,302	38,400	228,702
Ending Fund Balance	8	97,178	76,741	0	0	0	0	173,919	53,547	227,466
(3)		General	Spec Rev	TIF	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2014										
Beginning Fund Balance	9	97,178	76,741	0	0	0	0	173,919	53,547	227,466
Revenues	10	95,173	50,000	0	0	0	0	145,173	37,400	182,573
Expenditures	11	92,592	47,981	0	0	0	0	140,573	42,000	182,573
Ending Fund Balance	12	99,759	78,760	0	0	0	0	178,519	48,947	227,466

* 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 BAGLEY

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.	727	678
2 <u>Support of a Local Emerg.Mgmt.Comm.</u>	0	0
3 TOTAL FOR FISCAL YEAR 2014	727	678

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2014

Fiscal Years

GOVERNMENT ACTIVITIES		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2014	RE-ESTIMATED 2013	ACTUAL 2012
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
PUBLIC SAFETY											
Police Department/Crime Prevention	1								0	500	0
Jail	2								0	0	0
Emergency Management	3	727							727	682	708
Flood Control	4								0	0	0
Fire Department	5	13,365							13,365	12,480	15,829
Ambulance	6	2,000							2,000	4,500	1,164
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	0	0
Animal Control	9								0	0	0
Other Public Safety	10	3,000							3,000	19,000	1,517
TOTAL (lines 1 - 10)	11	19,092	0	0			0		19,092	37,162	19,218
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12		35,000						35,000	30,700	26,389
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		8,500						8,500	8,300	8,516
Traffic Control and Safety	15								0	0	0
Snow Removal	16		1,181						1,181	2,000	240
Highway Engineering	17								0	0	0
Street Cleaning	18								0	0	0
Airport (if not Enterprise)	19								0	0	28,915
Garbage (if not Enterprise)	20	29,000							29,000	28,500	0
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	29,000	44,681	0			0		73,681	69,500	64,060
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	1,540	1,480
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			0		1,500	1,540	1,480
CULTURE & RECREATION											
Library Services	31	6,500							6,500	6,500	6,000
Museum, Band and Theater	32								0	0	0
Parks	33		3,300						3,300	16,700	3,239
Recreation	34								0	0	0
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36	3,500							3,500	3,500	6,541
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	10,000	3,300	0			0		13,300	26,700	15,780

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		1,000							1,000	500	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	5,000	0
TOTAL (lines 39 - 44)	45		1,000	0	0			0		1,000	5,500	0
GENERAL GOVERNMENT												
Mayor, Council, & City Manager	46		2,500							2,500	2,500	2,166
Clerk, Treasurer, & Finance Adm.	47		6,000							6,000	6,000	5,328
Elections	48		500							500	400	499
Legal Services & City Attorney	49		2,000							2,000	2,000	950
City Hall & General Buildings	50		3,500							3,500	3,500	5,335
Tort Liability	51		14,000							14,000	14,000	13,863
Other General Government	52		3,500							3,500	3,500	3,109
TOTAL (lines 46 - 52)	53		32,000	0	0			0		32,000	31,900	31,250
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	0
TOTAL Government Activities Expenditures <i>(lines 11+22+30+38+45+53+54+57)</i>	58		92,592	47,981	0	0	0	0		140,573	172,302	131,788
BUSINESS TYPE ACTIVITIES												
Proprietary: Enterprise & Budgeted ISF												
Water Utility	59								41,000	41,000	37,400	41,027
Sewer Utility	60								1,000	1,000	1,000	483
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								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								42,000	42,000	38,400	41,510
TOTAL ALL EXPENDITURES (lines 58+74)	74		92,592	47,981	0	0	0	0	42,000	182,573	210,702	173,298
Regular Transfers Out	75									0	18,000	5,501
Internal TIF Loan / Repayment Transfers Out	76									0	0	0
Total ALL Transfers Out	77		0	0	0	0	0	0	0	0	18,000	5,501
Total Expenditures & Fund Transfers Out (lines 75+78)	78		92,592	47,981	0	0	0	0	42,000	182,573	228,702	178,799
Ending Fund Balance June 30	79		99,759	78,760	0	0	0	0	48,947	227,466	227,466	246,271

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	41,344	0		0	0			41,344	41,376	44,116
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	41,344	0		0	0			41,344	41,376	44,116
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	2,934	0		0	0			2,934	2,991	1,498
Utility franchise tax (Iowa Code Chapter 364.2)	7	130							130	125	130
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		23,000						23,000	23,000	22,929
Subtotal - Other City Taxes (lines 6 thru 12)	13	3,064	23,000		0	0			26,064	26,116	24,557
Licenses & Permits	14	500							500	500	862
Use of Money & Property	15	700							700	5,500	6,453
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		27,000						27,000	28,000	26,306
Other State Grants & Reimbursements	18								0	0	0
Local Grants & Reimbursements	19	14,565							14,565	19,005	26,246
Subtotal - Intergovernmental (lines 16 thru 19)	20	14,565	27,000	0	0	0		0	41,565	47,005	52,552
Charges for Fees & Service:											
Water Utility	21							36,000	36,000	37,000	35,970
Sewer Utility	22							1,400	1,400	1,400	1,719
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	34,000							34,000	32,000	33,579
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	34,000	0		0	0		37,400	71,400	70,400	71,268
Special Assessments	35								0	0	0
Miscellaneous	36	1,000							1,000	1,000	3,375
Other Financing Sources:											
Regular Operating Transfers In	37								0	18,000	5,501
Internal TIF Loan Transfers In	38								0	0	0
Subtotal ALL Operating Transfers In	39	0	0	0	0	0	0	0	0	18,000	5,501
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	18,000	5,501
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 42)	43	95,173	50,000	0	0	0	0	37,400	182,573	209,897	208,684
Beginning Fund Balance July 1	44	97,178	76,741	0	0	0	0	53,547	227,466	246,271	216,386
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	192,351	126,741	0	0	0	0	90,947	410,039	456,168	425,070

CITY OF

BAGLEY

ADOPTED BUDGET SUMMARY

YEAR ENDED JUNE 30, 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	41,344	0		0	0			41,344	41,376	44,116
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	41,344	0		0	0			41,344	41,376	44,116
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	3,064	23,000		0	0			26,064	26,116	24,557
Licenses & Permits	7	500	0					0	500	500	862
Use of Money and Property	8	700	0	0	0	0	0	0	700	5,500	6,453
Intergovernmental	9	14,565	27,000	0	0	0		0	41,565	47,005	52,552
Charges for Fees & Service	10	34,000	0		0	0	0	37,400	71,400	70,400	71,268
Special Assessments	11	0			0	0		0	0	0	0
Miscellaneous	12	1,000	0		0	0	0	0	1,000	1,000	3,375
Sub-Total Revenues	13	95,173	50,000	0	0	0	0	37,400	182,573	191,897	203,183
Other Financing Sources:											
Total Transfers In	14	0	0	0	0	0	0	0	0	18,000	5,501
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	95,173	50,000	0	0	0	0	37,400	182,573	209,897	208,684
Expenditures & Other Financing Uses											
Public Safety	18	19,092	0	0			0		19,092	37,162	19,218
Public Works	19	29,000	44,681	0			0		73,681	69,500	64,060
Health and Social Services	20	1,500	0	0			0		1,500	1,540	1,480
Culture and Recreation	21	10,000	3,300	0			0		13,300	26,700	15,780
Community and Economic Development	22	1,000	0	0			0		1,000	5,500	0
General Government	23	32,000	0	0			0		32,000	31,900	31,250
Debt Service	24	0	0	0	0		0		0	0	0
Capital Projects	25	0	0	0		0			0	0	0
Total Government Activities Expenditures	26	92,592	47,981	0	0	0	0		140,573	172,302	131,788
Business Type Proprietary: Enterprise & ISF	27							42,000	42,000	38,400	41,510
Total Gov & Bus Type Expenditures	28	92,592	47,981	0	0	0	0	42,000	182,573	210,702	173,298
Total Transfers Out	29	0	0	0	0	0	0	0	0	18,000	5,501
Total ALL Expenditures/Fund Transfers Out	30	92,592	47,981	0	0	0	0	42,000	182,573	228,702	178,799
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	2,581	2,019	0	0	0	0	-4,600	0	-18,805	29,885
Beginning Fund Balance July 1	33	97,178	76,741	0	0	0	0	53,547	227,466	246,271	216,386
Ending Fund Balance June 30	34	99,759	78,760	0	0	0	0	48,947	227,466	227,466	246,271

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

City Name: **BAGLEY**

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							0		0
-2							0		0
-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	0	0	0	0	0

