

# 39-363

## Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2010 - ENDING JUNE 30, 2011

The City of: BAYARD County Name: GUTHRIE Date Budget Adopted: 03/08/10  
(Date) xxx/xxxx

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.

712-651-2484  
Telephone Number

Signature

County Auditor Date Stamp		<b>January 1, 2009 Property Valuations</b>		Last Official Census
		With Gas & Electric	Without Gas & Electric	
Regular	2a	11,385,667	11,148,864	
<b>DEBT SERVICE</b>	3a	11,385,667	11,148,864	
Ag Land	4a	39,716		

Code		Dollar	(A)		(B)	(C)			
Sec.	Limit	Purpose	Request with	Utility Replacement	Property Taxes	Levied	Rate		
384.1	8.10000	Regular General Levy	5	92,224	90,306	43	8.10000		
<b>Non-Voted Other Permissible Levies</b>									
12(8)	0.67500	Contract for use of Bridge	6		0	44	0.00000		
12(10)	0.95000	Opr & Maint publicly owned Transit	7		0	45	0.00000		
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center	8		0	46	0.00000		
12(12)	0.13500	Opr & Maint of City owned Civic Center	9		0	47	0.00000		
12(13)	0.06750	Planning a Sanitary Disposal Project	10		0	48	0.00000		
12(14)	0.27000	Aviation Authority (under sec.330A.15)	11		0	49	0.00000		
12(15)	Amt Nec	Joint city-county building lease	12		0	50	0.00000		
12(16)	0.06750	Levee Impr. fund in special charter city	13		0	51	0.00000		
12(18)	Amt Nec	Liability, property & self insurance costs	14	24,652	24,139	52	2.16518		
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462	1,072	1,050	465	0.09415		
<b>Voted Other Permissible Levies</b>									
12(1)	0.13500	Instrumental/Vocal Music Groups	15		0	53	0.00000		
12(2)	0.81000	Memorial Building	16		0	54	0.00000		
12(3)	0.13500	Symphony Orchestra	17		0	55	0.00000		
12(4)	0.27000	Cultural & Scientific Facilities	18		0	56	0.00000		
12(5)	As Voted	County Bridge	19		0	57	0.00000		
12(6)	1.35000	Missi or Missouri River Bridge Const.	20		0	58	0.00000		
12(9)	0.03375	Aid to a Transit Company	21		0	59	0.00000		
12(17)	0.20500	Maintain Institution received by gift/devise	22		0	60	0.00000		
12(19)	1.00000	City Emergency Medical District	463		0	466	0.00000		
12(21)	0.27000	Support Public Library	23		0	61	0.00000		
28E.22	1.50000	Unified Law Enforcement	24		0	62	0.00000		
<b>Total General Fund Regular Levies (5 thru 24)</b>			25	117,948	115,495				
384.1	3.00375	Ag Land	26	119	119	63	3.00375		
<b>Total General Fund Tax Levies (25 + 26)</b>			27	118,067	115,614		<b>Do Not Add</b>		
<b>Special Revenue Levies</b>									
384.8	0.27000	Emergency (if general fund at levy limit)	28	3,074	3,010	64	0.27000		
384.6	Amt Nec	Police & Fire Retirement	29		0		0.00000		
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30	13,410	13,131		1.17780		
	Amt Nec	Other Employee Benefits	31	3,600	3,525		0.31619		
<b>Total Employee Benefit Levies (29,30,31)</b>			32	17,010	16,656	65	1.49398		
<b>Sub Total Special Revenue Levies (28+32)</b>			33	20,084	19,666				
<b>Valuation</b>									
386	As Req	With Gas & Elec	Without Gas & Elec						
	SSMID 1 (A)	(B)		34	0	66	0.00000		
	SSMID 2 (A)	(B)		35	0	67	0.00000		
	SSMID 3 (A)	(B)		36	0	68	0.00000		
	SSMID 4 (A)	(B)		35a	0	69	0.00000		
	SSMID 5 (A)	(B)		36a	0	565	0.00000		
	SSMID 6 (A)	(B)		37	0	566	0.00000		
<b>Total SSMID (34 thru 37)</b>			38	0	0		<b>Do Not Add</b>		
<b>Total Special Revenue Levies (33+38)</b>			39	20,084	19,666				
384.4	Amt Nec	Debt Service Levy	76.10(6)	40	13,900	40	13,611	70	1.22083
384.7	0.67500	Capital Projects (Capital Improv. Reserve)		41		41	0	71	0.00000
<b>Total Property Taxes (27+39+40+41)</b>			42	152,051	148,891	72	13.34414		

**COUNTY AUDITOR - I certify the budget is in compliance with ALL the following:**

Budgets submitted that DO NOT meet the following criteria are not legal documents and will 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

**BAYARD**

		Fund Balance Worksheet for City of <b>BAYARD</b>								
		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)
<b>(1) Annual Report FY 2009</b>										
Beginning Fund Balance July 1, 2006 (pg 5, line 134) *	1	-118,345	70,457	0	136,580	0	0	88,692	26,040	114,732
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	225,233	65,579	0	12,010	0	0	302,822	179,671	482,493
Actual Expenditures Except End Bal (pg 12, line 259) *	3	218,473	43,205	0	10,963		0	272,641	194,085	466,726
Ending Fund Balance June 30, 2007 (pg 12, line 261) *	4	-111,585	92,831	0	137,627	0	0	118,873	11,626	130,499
<b>(2) Re-Estimated FY 2010</b>		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
Beginning Fund Balance	5	-111,585	92,831	0	137,627	0	0	118,873	11,626	130,499
Re-Est Revenues	6	184,350	74,434	0	11,321	0	0	270,105	171,000	441,105
Re-Est Expenditures	7	219,850	32,825	0	11,321	0	0	263,996	177,000	440,996
Continuing Appropriation	8					0		0	0	0
Ending Fund Balance	9	-147,085	134,440	0	137,627	0	0	124,982	5,626	130,608
<b>(3) Budget FY 2011</b>		General	Spec Rev	TIF Special R	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
Beginning Fund Balance	10	-147,085	134,440	0	137,627	0	0	124,982	5,626	130,608
Revenues	11	197,317	69,664	0	13,900	0	0	280,881	177,700	458,581
Expenditures	12	200,618	65,600	0	13,900	0	0	280,118	167,360	447,478
Continuing Appropriation	13					0		0	0	0
Ending Fund Balance	14	-150,386	138,504	0	137,627	0	0	125,745	15,966	141,711

\* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2009

\*\* The remaining two sections are filled in by the software once ALL worksheets are completed.

**CITY OF \_\_\_\_\_ BAYARD**

The Total Outstanding TIF Indebtedness is not used to determine the constitutional debt limit. Indebtedness as defined in Iowa Code Section 384.16, subsection 1, includes any TIF-financed agreement including all remaining payments for any annual appropriation agreements. Include the TOTAL amount for all remaining years of the agreement. Use best estimates for any agreement where the actual amount for future years is not known.

Include the total amount of outstanding loans, advances, indebtedness, or bonds outstanding, including interest, at the close of the most recently ended fiscal year through the remaining term of the indebtedness, which will be paid from TIF revenues.

<b>TOTAL OUTSTANDING TIF INDEBTEDNESS INCLUDING INTEREST OWED</b>	<b>ACTUAL 2009</b>
OUTSTANDING PRINCIPAL as of June 30th on All Bonds Paid with TIF Revenues including interest to term	
TIF Non-Bond Loans & Debt - Owed to Other Entities	
Self-Financed or Internal Loan TIF Debt	
Tax Rebatelements & Other Agreements Paid with TIF Revenues	
<b>TOTAL OUTSTANDING TIF INDEBTEDNESS</b>	<b>0</b>

TIF Revenues are those moneys paid into the Special Fund created in section 403.19.  
 DO NOT include bond payments made with a Debt Service levy on property  
 Include ONLY debt that is to be repaid from future Tax Increment Financing revenues.  
 All debt and interest should only be listed once.  
 Include principal and interest to term in all amounts.

<b>REBATES OR PAYMENTS TO ENTITIES FROM TAXES FUNDED BY TIF</b>		<b>BUDGET 2011</b>	<b>RE-ESTIMATED 2010</b>	<b>ACTUAL 2009</b>
<b>ENTITY NAME</b> Rebates do not include lending institutions such as Banker Trust, etc. those are Debt Service payments				
1				
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21				
22				

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2011

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 2011 (J)	RE-ESTIMATED 2010 (K)	ACTUAL 2009 (L)
<b>PUBLIC SAFETY</b>											
Police Department/Crime Prevention	1	0							0	0	0
Jail	2	0							0	0	0
Emergency Management	3	1,072							1,072	0	0
Flood Control	4	0							0	0	0
Fire Department	5	21,900							21,900	20,000	19,382
Ambulance	6	9,500							9,500	7,000	10,451
Building Inspections	7	0							0	0	0
Miscellaneous Protective Services	8	0							0	0	0
Animal Control	9	300							300	250	0
Other Public Safety	10	0							0	0	0
TOTAL (lines 1 - 10)	11	32,772	0	0			0		32,772	27,250	29,833
<b>PUBLIC WORKS</b>											
Roads, Bridges, & Sidewalks	12	0	47,500						47,500	14,900	30,385
Parking - Meter and Off-Street	13	0							0	0	0
Street Lighting	14	0	11,900						11,900	13,000	11,970
Traffic Control and Safety	15								0	0	0
Snow Removal	16		6,000						6,000	4,800	850
Highway Engineering	17	0	0						0	0	0
Street Cleaning	18		200						200	125	0
Airport	19								0	0	0
Garbage	20								0	0	0
Other Public Works	21								0	11,000	0
TOTAL (lines 12 - 21)	22	0	65,600	0			0		65,600	43,825	43,205
<b>HEALTH &amp; SOCIAL SERVICES</b>											
Welfare Assistance	23	0							0	0	0
City Hospital	24	0							0	0	0
Payments to Private Hospitals	25	0							0	0	0
Health Regulation and Inspection	26	0							0	0	0
Water, Air, and Mosquito Control	27	700							700	950	250
Community Mental Health	28	0							0	0	0
Other Health and Social Services	29	0							0	0	0
TOTAL (lines 23 - 29)	30	700	0	0			0		700	950	250
<b>CULTURE &amp; RECREATION</b>											
Library Services	31	73,856							73,856	72,000	71,771
Museum, Band and Theater	32	0							0	0	0
Parks	33	6,400							6,400	3,500	2,560
Recreation	34	0							0	0	0
Cemetery	35	0							0	0	0
Community Center, Zoo, & Marina	36	0							0	0	0
Other Culture and Recreation	37	0							0	0	0
TOTAL (lines 31 - 37)	38	80,256	0	0			0		80,256	75,500	74,331

EXPENDITURES SCHEDULE PAGE 2  
Fiscal Year Ending 2011

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2011 (J)	RE-ESTIMATED 2010 (K)	ACTUAL 2009 (L)
<b>COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>											
Community Beautification	39	0							0	0	0
Economic Development	40	0							0	0	0
Housing and Urban Renewal	41	0							0	0	0
Planning & Zoning	42	0							0	0	0
Other Com & Econ Development	43	0							0	0	0
REBATES & PYMTS from TIF DEBT page	44			0					0	0	0
TOTAL (lines 39 - 44)	45	0	0	0				0	0	0	0
<b>GENERAL GOVERNMENT</b>											
Mayor, Council, & City Manager	46	3,210							3,210	3,150	2,440
Clerk, Treasurer, & Finance Adm.	47	7,660							7,660	9,600	10,213
Elections	48	1,200							1,200	0	0
Legal Services & City Attorney	49	1,600							1,600	3,000	485
City Hall & General Buildings	50	19,600							19,600	6,400	20,780
Tort Liability	51	24,670							24,670	23,000	24,984
Other General Government	52	28,950							28,950	60,000	55,157
TOTAL (lines 46 - 52)	53	86,890	0	0				0	86,890	105,150	114,059
<b>DEBT SERVICE</b>											
Gov Capital Projects	54				13,900				13,900	11,321	10,963
TIF Capital Projects	55								0	0	0
TOTAL CAPITAL PROJECTS	56	0	0	0				0	0	0	0
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	57	200,618	65,600	0	13,900	0	0	0	280,118	263,996	272,641
<b>BUSINESS TYPE ACTIVITIES</b>											
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>											
Water Utility	59							41,750	41,750	98,000	56,931
Sewer Utility	60							36,000	36,000	40,000	38,822
Electric Utility	61							0	0	0	0
Gas Utility	62							0	0	0	0
Airport	63							0	0	0	0
Landfill/Garbage	64							36,450	36,450	39,000	32,810
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							53,160	53,160	0	65,522
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							167,360	167,360	177,000	194,085
TOTAL ALL EXPENDITURES (lines 58+74)	74	200,618	65,600	0	13,900	0	0	167,360	447,478	440,996	466,726
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	0
Total Expenditures & Fund Transfers Out (lines 75+78)	78	200,618	65,600	0	13,900	0	0	167,360	447,478	440,996	466,726
Continuing Appropriation	79							0	0	0	
Ending Fund Balance June 30	80	-150,386	138,504	0	137,627	0	0	15,966	141,711	130,608	130,499

\* 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.

**REVENUES DETAIL**  
Fiscal Year Ending 2011

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2011 (J)	RE-ESTIMATED 2010 (K)	ACTUAL 2009 (L)
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>											
Taxes Levied on Property	1	115,614	19,666		13,611	0			148,891	136,596	114,871
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	115,614	19,666		13,611	0			148,891	136,596	114,871
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	2,453	418		289	0			3,160	0	604
Utility franchise tax	7	0							0	3,509	0
Parimutuel wager tax	8	0							0	0	0
Gaming wager tax	9	0							0	0	0
Mobile Home Taxes	10	0							0	0	0
Hotel/Motel Taxes	11	0							0	0	0
Other Local Option Taxes *	12	39,600							39,600	36,000	38,835
Subtotal - Other City Taxes (lines 6 thru 12)	13	42,053	418		289	0			42,760	39,509	39,439
Licenses & Permits	14	800							800	300	800
Use of Money & Property	15	500						100	600	2,700	509
Intergovernmental:											
Federal Grants & Reimbursements	16	0							0	0	6,001
Road Use Taxes	17		49,580						49,580	54,000	44,472
Other State Grants & Reimbursements	18	3,800							3,800	4,500	28,015
Local Grants & Reimbursements	19	32,100							32,100	10,500	4,389
Subtotal - Intergovernmental (lines 16 thru 19)	20	35,900	49,580	0	0	0		0	85,480	69,000	82,877
Charges for Fees & Service:											
Water Utility	21							102,000	102,000	98,000	104,196
Sewer Utility	22							36,000	36,000	35,500	35,376
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							39,600	39,600	37,500	40,099
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	2,450							2,450	22,000	64,326
Subtotal - Charges for Service (lines 21 thru 33)	34	2,450	0		0	0	0	177,600	180,050	193,000	243,997
Special Assessments	35								0	0	0
Miscellaneous	36								0	0	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
<b>Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, &amp; 41)</b>	43	197,317	69,664	0	13,900	0	0	177,700	458,581	441,105	482,493
Beginning Fund Balance July 1	44	-147,085	134,440	0	137,627	0	0	5,626	130,608	130,499	114,732
<b>TOTAL REVENUES &amp; BEGIN BALANCE (lines #2-#43)</b>	45	50,232	204,104	0	151,527	0	0	183,326	589,189	571,604	597,225

**CITY OF BAYARD**  
**ADOPTED BUDGET SUMMARY**  
**YEAR ENDED JUNE 30, 2011**

**Fiscal Years**

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2011 (J)	RE-ESTIMATED 2010 (K)	ACTUAL 2009 (L)
<b>Revenues &amp; Other Financing Sources</b>											
Taxes Levied on Property	1	115,614	19,666		13,611	0			148,891	136,596	114,871
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
<b>Net Current Property Taxes</b>	<b>3</b>	<b>115,614</b>	<b>19,666</b>		<b>13,611</b>	<b>0</b>			<b>148,891</b>	<b>136,596</b>	<b>114,871</b>
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	42,053	418		289	0			42,760	39,509	39,439
Licenses & Permits	7	800	0					0	800	300	800
Use of Money and Property	8	500	0	0	0	0	0	100	600	2,700	509
Intergovernmental	9	35,900	49,580	0	0	0		0	85,480	69,000	82,877
Charges for Fees & Service	10	2,450	0		0	0	0	177,600	180,050	193,000	243,997
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	0	0		0	0		0	0	0	0
Sub-Total Revenues	13	197,317	69,664	0	13,900	0	0	177,700	458,581	441,105	482,493
<b>Other Financing Sources:</b>											
<b>Total Transfers In</b>	<b>14</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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
<b>Total Revenues and Other Sources</b>	<b>17</b>	<b>197,317</b>	<b>69,664</b>	<b>0</b>	<b>13,900</b>	<b>0</b>	<b>0</b>	<b>177,700</b>	<b>458,581</b>	<b>441,105</b>	<b>482,493</b>
<b>Expenditures &amp; Other Financing Uses</b>											
Public Safety	18	32,772	0	0			0		32,772	27,250	29,833
Public Works	19	0	65,600	0			0		65,600	43,825	43,205
Health and Social Services	20	700	0	0			0		700	950	250
Culture and Recreation	21	80,256	0	0			0		80,256	75,500	74,331
Community and Economic Development	22	0	0	0			0		0	0	0
General Government	23	86,890	0	0			0		86,890	105,150	114,059
Debt Service	24	0	0	0	13,900		0		13,900	11,321	10,963
Capital Projects	25	0	0	0		0	0		0	0	0
<b>Total Government Activities Expenditures</b>	<b>26</b>	<b>200,618</b>	<b>65,600</b>	<b>0</b>	<b>13,900</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>280,118</b>	<b>263,996</b>	<b>272,641</b>
Business Type Proprietary: Enterprise & ISF	27							167,360	167,360	177,000	194,085
<b>Total Gov &amp; Bus Type Expenditures</b>	<b>28</b>	<b>200,618</b>	<b>65,600</b>	<b>0</b>	<b>13,900</b>	<b>0</b>	<b>0</b>	<b>167,360</b>	<b>447,478</b>	<b>440,996</b>	<b>466,726</b>
<b>Total Transfers Out</b>	<b>29</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total ALL Expenditures/Fund Transfers Out</b>	<b>30</b>	<b>200,618</b>	<b>65,600</b>	<b>0</b>	<b>13,900</b>	<b>0</b>	<b>0</b>	<b>167,360</b>	<b>447,478</b>	<b>440,996</b>	<b>466,726</b>
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-3,301	4,064	0	0	0	0	10,340	11,103	109	15,767
Continuing Appropriation	33					0		0	0	0	
<b>Beginning Fund Balance July 1</b>	<b>34</b>	<b>-147,085</b>	<b>134,440</b>	<b>0</b>	<b>137,627</b>	<b>0</b>	<b>0</b>	<b>5,626</b>	<b>130,608</b>	<b>130,499</b>	<b>114,732</b>
<b>Ending Fund Balance June 30</b>	<b>35</b>	<b>-150,386</b>	<b>138,504</b>	<b>0</b>	<b>137,627</b>	<b>0</b>	<b>0</b>	<b>15,966</b>	<b>141,711</b>	<b>130,608</b>	<b>130,499</b>

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

City Name:   BAYARD  

Fiscal Year  
2011

	Project Name (A)	Amount of Issue (B)	Date certified To County Auditor (C)	Principal Due FY 2011 (D)	Interest Due FY 2011 +(E)	Bond Reg & Other Fees Due FY 2011 +(F)	Total Obligation Due FY 2011 =(G)	Amount Paid by Other Sources or Debt Service Fund Balance -(H)	Amount Paid by Current Year Utility Replacement and Debt Service Taxes =(I)	
(1)	STREETS	100,000		10,000	3,900	0	13,900	0	13,900	
(2)							0		0	
(3)	WATER PLANT	1,024,000		23,000	27,840	2,320	53,160	53,160	0	
(4)	FIRETRUCK	130,000		12,450	0	0	12,450	12,450	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	
				<b>TOTALS</b>	<b>45,450</b>	<b>31,740</b>	<b>2,320</b>	<b>79,510</b>	<b>65,610</b>	<b>13,900</b>

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

Fiscal Year

2011

City Name: **BAYARD**

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

	Project Name (A)	Amount of Issue (B)	Date Certified to County Auditor (C)	Principal Due FY 2011 (D)	Interest Due FY 2011 + (E)	Bond Reg/Other Fees Due FY 2011 + (F)	Total Obligation Due FY 2011 = (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	
				45,450	31,740	2,320	79,510	65,610	13,900

## NOTICE OF PUBLIC HEARING BUDGET ESTIMATE

FISCAL YEAR BEGINNING JULY 1, 2010 - ENDING JUNE 30, 2011

City of                     **BAYARD**                    , Iowa

The City Council will conduct a public hearing on the proposed Budget at                     Bayard City Hall Chambers                    

on           03/08/10           at           5:30 p.m.            
(Date) xx/xx/xx (hour)

The Budget Estimate Summary of proposed receipts and expenditures is shown below.  
Copies of the the detailed proposed Budget may be obtained or viewed at the offices of the Mayor,  
City Clerk, and at the Library.

The estimated Total tax levy rate per \$1000 valuation on regular property . . . . . \$           13.34414          

The estimated tax levy rate per \$1000 valuation on Agricultural land is . . . . . \$           3.00375          

At the public hearing, any resident or taxpayer may present objections to, or arguments in favor of, any part  
of the proposed budget.

712-651-2484  
phone number

Cindy Kinnick  
City Clerk/Finance Officer's NAME

		Budget FY 2011	Re-estimated FY 2010	Actual FY 2009
		(a)	(b)	(c)
<b>Revenues &amp; Other Financing Sources</b>				
Taxes Levied on Property	1	148,891	136,596	114,871
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
<b>Net Current Property Taxes</b>	<b>3</b>	<b>148,891</b>	<b>136,596</b>	<b>114,871</b>
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	0	0	0
Other City Taxes	6	42,760	39,509	39,439
Licenses & Permits	7	800	300	800
Use of Money and Property	8	600	2,700	509
Intergovernmental	9	85,480	69,000	82,877
Charges for Fees & Service	10	180,050	193,000	243,997
Special Assessments	11	0	0	0
Miscellaneous	12	0	0	0
Other Financing Sources	13	0	0	0
<b>Total Revenues and Other Sources</b>	<b>14</b>	<b>458,581</b>	<b>441,105</b>	<b>482,493</b>
<b>Expenditures &amp; Other Financing Uses</b>				
Public Safety	15	32,772	27,250	29,833
Public Works	16	65,600	43,825	43,205
Health and Social Services	17	700	950	250
Culture and Recreation	18	80,256	75,500	74,331
Community and Economic Development	19	0	0	0
General Government	20	86,890	105,150	114,059
Debt Service	21	13,900	11,321	10,963
Capital Projects	22	0	0	0
<b>Total Government Activities Expenditures</b>	<b>23</b>	<b>280,118</b>	<b>263,996</b>	<b>272,641</b>
Business Type / Enterprises	24	167,360	177,000	194,085
<b>Total ALL Expenditures</b>	<b>25</b>	<b>447,478</b>	<b>440,996</b>	<b>466,726</b>
Transfers Out	26	0	0	0
<b>Total ALL Expenditures/Transfers Out</b>	<b>27</b>	<b>447,478</b>	<b>440,996</b>	<b>466,726</b>
<b>Excess Revenues &amp; Other Sources Over (Under) Expenditures/Transfers Out</b>	<b>28</b>	<b>11,103</b>	<b>109</b>	<b>15,767</b>
<b>Continuing Appropriation</b>	<b>29</b>	<b>0</b>	<b>0</b>	<b>0</b>
Beginning Fund Balance July 1	30	130,608	130,499	114,732
<b>Ending Fund Balance June 30</b>	<b>31</b>	<b>141,711</b>	<b>130,608</b>	<b>130,499</b>