

39-363

Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2012 - ENDING JUNE 30, 2013

The City of: BAYARD County Name: GUTHRIE Date Budget Adopted: 03/12/12
(Date) xxx/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.

641-431-1300
Telephone Number

Signature

County Auditor Date Stamp

January 1, 2011 Property Valuations

Last Official Census

	With Gas & Electric	Without Gas & Electric	
Regular 2a	10,813,516	10,562,727	
DEBT SERVICE 3a	10,813,516	10,562,727	
Ag Land 4a	42,069		

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 87,589	85,558	43 8.10000
(384)		Non-Voted Other Permissible Levies			
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 27,000	26,374	52 2.49688
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462 1,827	1,785	465 0.16896
(384)		Voted Other Permissible Levies			
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 2,920	2,852	61 0.27000
28E.22	1.50000	Unified Law Enforcement	24	0	62 0.00000
		Total General Fund Regular Levies (5 thru 24)	25 119,336	116,569	
384.1	3.00375	Ag Land	26 126	126	63 3.00375
		Total General Fund Tax Levies (25 + 26)	27 119,462	116,695	Do Not Add
		Special Revenue Levies			
384.8	0.27000	Emergency (if general fund at levy limit)	28 2,920	2,852	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 14,400	14,066	1.33167
Rules	Amt Nec	Other Employee Benefits	31 5,019	4,903	0.46414
		Total Employee Benefit Levies (29,30,31)	32 19,419	18,969	65 1.79581
		Sub Total Special Revenue Levies (28+32)	33 22,339	21,821	
		Valuation			
386	As Req	With Gas & Elec			
		Without Gas & Elec			
			34	0	66 0.00000
			35	0	67 0.00000
			36	0	68 0.00000
			37	0	69 0.00000
			555	0	565 0.00000
			556	0	566 0.00000
			1177	0	0.00000
		Total SSMID	38 0	0	Do Not Add
		Total Special Revenue Levies	39 22,339	21,821	
384.4	Amt Nec	Debt Service Levy 76.10(6)	40 10,838	10,587	70 1.00226
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41	0	71 0.00000
		Total Property Taxes (27+39+40+41)	42 152,639	149,103	72 14.10391

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.
- 6) The city is receiving TIF Revenues and has completed the TIF Indebtedness section of the TIF DEBT form in compliance with 384.16(1)

(County Auditor)

Fund Balance Worksheet for City of **BAYARD**

		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 2011										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	93,804	73,626		0		12,444	179,874	20,659	200,533
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	175,837	98,365		13,737		0	287,939	183,582	471,521
Actual Expenditures Except End Bal (pg 12, line 259) *	3	209,783	93,058		0			302,841	233,243	536,084
Ending Fund Balance June 30 (pg 12, line 261) *	4	59,858	78,933	0	13,737	0	12,444	164,972	-29,002	135,970
(2)		General	Spec Rev	TIF	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Re-Estimated FY 2012				Special Rev						
Beginning Fund Balance	5	59,858	78,933	0	13,737	0	12,444	164,972	-29,002	135,970
Re-Est Revenues	6	200,433	102,509	0	13,900	0	0	316,842	152,450	469,292
Re-Est Expenditures	7	225,636	74,600	0	13,900	0	0	314,136	150,594	464,730
Continuing Appropriation	8					0		0	0	0
Ending Fund Balance	9	34,655	106,842	0	13,737	0	12,444	167,678	-27,146	140,532
(3)		General	Spec Rev	TIF	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2013				Special Rev						
Beginning Fund Balance	10	34,655	106,842	0	13,737	0	12,444	167,678	-27,146	140,532
Revenues	11	209,500	106,089	0	10,838	0	0	326,427	199,546	525,973
Expenditures	12	206,088	79,368	0	10,838	0	0	296,294	174,612	470,906
Continuing Appropriation	13					0		0	0	0
Ending Fund Balance	14	38,067	133,563	0	13,737	0	12,444	197,811	-2,212	195,599

* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2011

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

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2013

Fiscal Years

GOVERNMENT ACTIVITIES		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2013	RE-ESTIMATED 2012	ACTUAL 2011
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
PUBLIC SAFETY											
Police Department/Crime Prevention	1								0	0	0
Jail	2								0	0	0
Emergency Management	3	1,827							1,827	924	1,072
Flood Control	4								0	0	0
Fire Department	5	23,025							23,025	21,900	18,266
Ambulance	6	8,058							8,058	9,500	9,884
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	0	0
Animal Control	9	100							100	0	131
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	33,010	0	0			0		33,010	32,324	29,353
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12		56,330						56,330	51,500	78,629
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		11,900						11,900	11,900	11,536
Traffic Control and Safety	15								0	0	0
Snow Removal	16		5,000						5,000	4,200	663
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	39,976							39,976	39,600	39,888
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	39,976	73,230	0			0		113,206	107,200	130,716
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	600							600	0	310
Community Mental Health	28								0	0	0
Other Health and Social Services	29								0	0	0
TOTAL (lines 23 - 29)	30	600	0	0			0		600	0	310
CULTURE & RECREATION											
Library Services	31	65,952	6,028						71,980	73,619	72,756
Museum, Band and Theater	32								0	0	0
Parks	33	5,100							5,100	5,000	8,741
Recreation	34								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	71,052	6,028	0			0		77,080	78,619	81,497

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2013

Fiscal Years

GOVERNMENT ACTIVITIES CONT.	GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2013	RE-ESTIMATED 2012	ACTUAL 2011	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
COMMUNITY & ECONOMIC DEVELOPMENT											
Community Beautification	39	500						500	0	40	
Economic Development	40	500						500	0	129	
Housing and Urban Renewal	41							0	0	0	
Planning & Zoning	42	1,200	110					1,310	0	879	
Other Com & Econ Development	43							0	0	0	
TOTAL (lines 39 - 44)	45	2,200	110	0		0		2,310	0	1,048	
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46	3,430						3,430	3,210	1,179	
Clerk, Treasurer, & Finance Adm.	47	8,495						8,495	7,600	7,347	
Elections	48	0						0	0	0	
Legal Services & City Attorney	49	950						950	1,200	298	
City Hall & General Buildings	50	46,375						46,375	70,083	51,093	
Tort Liability	51							0	0	0	
Other General Government	52							0	0	0	
TOTAL (lines 46 - 52)	53	59,250	0	0		0		59,250	82,093	59,917	
DEBT SERVICE	54			10,838				10,838	13,900	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	
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58	206,088	79,368	0	10,838	0	0	296,294	314,136	302,841	
BUSINESS TYPE ACTIVITIES											
Proprietary: Enterprise & Budgeted ISF											
Water Utility	59						117,947	117,947	111,188	188,520	
Sewer Utility	60						56,665	56,665	39,406	44,723	
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						174,612	174,612	150,594	233,243	
TOTAL ALL EXPENDITURES (lines 58+74)	74	206,088	79,368	0	10,838	0	0	470,906	464,730	536,084	
Regular Transfers Out	75	0	0				0	0	0	0	
Internal TIF Loan / Repayment Transfers Out	76						0	0	0	0	
Total ALL Transfers Out	77	0	0	0	0	0	0	0	0	0	
Total Expenditures & Fund Transfers Out (lines 75+76)	78	206,088	79,368	0	10,838	0	0	470,906	464,730	536,084	
Continuing Appropriation	79						0	0	0		
Ending Fund Balance June 30	80	38,067	133,563	0	13,737	0	12,444	195,599	140,532	135,970	

* 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

2013

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2013 (J)	RE-ESTIMATED 2012 (K)	ACTUAL 2011 (L)
REVENUES & OTHER FINANCING SOURCES											
Taxes Levied on Property	1	116,695	21,821		10,587	0			149,103	154,052	151,104
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	116,695	21,821		10,587	0			149,103	154,052	151,104
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	2,767	518		251	0			3,536	0	0
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		37,250						37,250	40,000	35,498
Subtotal - Other City Taxes (lines 6 thru 12)	13	2,767	37,768		251	0			40,786	40,000	35,498
Licenses & Permits	14	150							150	300	600
Use of Money & Property	15	15					0	0	15	500	57
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		46,500						46,500	42,000	43,317
Other State Grants & Reimbursements	18								0	0	0
Local Grants & Reimbursements	19	28,823							28,823	37,940	5,448
Subtotal - Intergovernmental (lines 16 thru 19)	20	28,823	46,500	0	0	0		0	75,323	79,940	48,765
Charges for Fees & Service:											
Water Utility	21							118,871	118,871	114,500	147,804
Sewer Utility	22							80,675	80,675	37,950	35,778
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	43,200							43,200	39,600	19,305
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	5,000							5,000	0	0
Subtotal - Charges for Service (lines 21 thru 33)	34	48,200	0		0	0		199,546	247,746	192,050	202,887
Special Assessments	35								0	0	0
Miscellaneous	36	12,850							12,850	2,450	32,610
Other Financing Sources:											
Regular Operating Transfers In	37	0							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
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43	209,500	106,089	0	10,838	0	0	199,546	525,973	469,292	471,521
Beginning Fund Balance July 1	44	34,655	106,842	0	13,737	0	12,444	-27,146	140,532	135,970	200,533
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	244,155	212,931	0	24,575	0	12,444	172,400	666,505	605,262	672,054

CITY OF

BAYARD

ADOPTED BUDGET SUMMARY

YEAR ENDED JUNE 30, 2013

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 2013	(K) RE-ESTIMATED 2012	(L) ACTUAL 2011
Revenues & Other Financing Sources											
Taxes Levied on Property	1	116,695	21,821		10,587	0			149,103	154,052	151,104
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	116,695	21,821		10,587	0			149,103	154,052	151,104
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	2,767	37,768		251	0			40,786	40,000	35,498
Licenses & Permits	7	150	0					0	150	300	600
Use of Money and Property	8	15	0	0	0	0	0	0	15	500	57
Intergovernmental	9	28,823	46,500	0	0	0		0	75,323	79,940	48,765
Charges for Fees & Service	10	48,200	0		0	0	0	199,546	247,746	192,050	202,887
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	12,850	0		0	0	0	0	12,850	2,450	32,610
Sub-Total Revenues	13	209,500	106,089	0	10,838	0	0	199,546	525,973	469,292	471,521
Other Financing Sources:											
Total Transfers In	14	0	0	0	0	0	0	0	0	0	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	209,500	106,089	0	10,838	0	0	199,546	525,973	469,292	471,521
Expenditures & Other Financing Uses											
Public Safety	18	33,010	0	0			0		33,010	32,324	29,353
Public Works	19	39,976	73,230	0			0		113,206	107,200	130,716
Health and Social Services	20	600	0	0			0		600	0	310
Culture and Recreation	21	71,052	6,028	0			0		77,080	78,619	81,497
Community and Economic Development	22	2,200	110	0			0		2,310	0	1,048
General Government	23	59,250	0	0			0		59,250	82,093	59,917
Debt Service	24	0	0	0	10,838		0		10,838	13,900	0
Capital Projects	25	0	0	0		0			0	0	0
Total Government Activities Expenditures	26	206,088	79,368	0	10,838	0	0		296,294	314,136	302,841
Business Type Proprietary: Enterprise & ISF	27							174,612	174,612	150,594	233,243
Total Gov & Bus Type Expenditures	28	206,088	79,368	0	10,838	0	0	174,612	470,906	464,730	536,084
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	206,088	79,368	0	10,838	0	0	174,612	470,906	464,730	536,084
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31	3,412	26,721	0	0	0	0	24,934	55,067	4,562	-64,563
Continuing Appropriation	33							0	0	0	
Beginning Fund Balance July 1	34	34,655	106,842	0	13,737	0	12,444	-27,146	140,532	135,970	200,533
Ending Fund Balance June 30	35	38,067	133,563	0	13,737	0	12,444	-2,212	195,599	140,532	135,970

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

City Name: BAYARD

Fiscal Year
2013

Project Name (A)		Amount of Issue (B)	Date Certified to County Auditor (C)	Principal Due FY 2013 (D)	Interest Due FY 2013 +(E)	Bond Reg/Other Fees Due FY 2013 +(F)	Total Obligation Due FY 2013 =(G)	Paid from Funds OTHER THAN Current Year Property Taxes -(H)	Amount Paid by Current Year Debt Service Levy =(I)
(1)	STREET	100,000		10,000	838		10,838		10,838
(2)	WATER PLANT	1,200,000		24,000	29,815		53,815	53,815	0
(3)	FIRE TRUCK	130,000		12,451			12,451	12,451	0
(4)	AERATOR	15,000		927	392		1,319	1,319	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				47,378	31,045	0	78,423	67,585	10,838

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

City Name: **BAYARD**

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

Fiscal Year
2013

Project Name (A)		Amount of Issue (B)	Date Certified to County Auditor (C)	Principal Due FY 2013 (D)	Interest Due FY 2013 +(E)	Bond Reg/Other Fees Due FY 2013 +(F)	Total Obligation Due FY 2013 =(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
				47,378	31,045	0	78,423	67,585	10,838

