

39-363

Adoption of Budget and Certification of City Taxes

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

The City of: BAYARD County Name: GUTHRIE Date Budget Adopted: 3/25/2015
(Date) xx/xx/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.

712-210-1969

Telephone Number

Signature

County Auditor Date Stamp

January 1, 2014 Property Valuations

Last Official Census

	Regular	2a	With Gas & Electric	10,348,876	2b	Without Gas & Electric	10,102,645	471
	DEBT SERVICE	3a		11,085,834	3b		10,839,603	
	Ag Land	4a		42,622				

TAXES LIEVED

Code Sec.	Dollar Limit	Purpose	(A) Request with Utility Replacement	(B) Property Taxes Levied	(C) Rate
384.1	8.10000	Regular General levy	5 83,826	81,831	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 27,000	26,358	52 2.60898
12(21)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462 1,345	1,313	465 0.12997
(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 2,794	2,728	61 0.27000
28E.22	1.50000	Unified Law Enforcement	24	0	62 0
		Total General Fund Regular Levies (5 thru 24)	25 114,965	112,230	
384.1	3.00375	Ag Land	26 128	128	63 3.00375
		Total General Fund Tax Levies (25 + 26)	27 115,093	112,358	Do Not Add
		Special Revenue Levies			
384.8	0.27000	Emergency (if general fund at levy limit)	28 1,827	1,784	64 0.17654
384.6	Amt Nec	Police & Fire Retirement	29	0	0
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30 13,668	13,343	1.32072
Rules	Amt Nec	Other Employee Benefits	31 5,600	5,467	0.54112
		Total Employee Benefit Levies (29,30,31)	32 19,268	18,810	65 1.86184
		Sub Total Special Revenue Levies (28+32)	33 21,095	20,594	
		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 21,095	20,594	
384.4	Amt Nec	Debt Service Levy 76.10(6)	40 10,838	10,597	70 0.97764
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41	0	71 0
		Total Property Taxes (27+39+40+41)	42 147,026	143,549	72 14.12497

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

BAYARD

		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	109,743	106,501	0	11,087	0	12,452	239,783	34,165	273,948
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	209,923	105,177	12,365	10,269	0	17	337,751	194,635	532,386
Actual Expenditures Except End Bal (pg 12, line 259) *	3	254,082	104,307	0	12,312	0	0	370,701	239,176	609,877
Ending Fund Balance June 30 (pg 12, line 261) *	4	65,584	107,371	12,365	9,044	0	12,469	206,833	-10,376	196,457
(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	65,584	107,371	12,365	9,044	0	12,469	206,833	-10,376	196,457
Re-Est Revenues	6	214,257	108,277	24,572	14,139	0	0	361,245	199,546	560,791
Re-Est Expenditures	7	207,771	83,318	24,572	10,838	0	0	326,499	176,877	503,376
Ending Fund Balance	8	72,070	132,330	12,365	12,345	0	12,469	241,579	12,293	253,872
(3)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2016										
Beginning Fund Balance	9	72,070	132,330	12,365	12,345	0	12,469	241,579	12,293	253,872
Revenues	10	211,911	112,294	24,572	11,581	0	0	360,358	197,296	557,654
Expenditures	11	203,366	101,138	24,572	12,500	0	0	341,576	215,731	557,307
Ending Fund Balance	12	80,615	143,486	12,365	11,426	0	12,469	260,361	-6,142	254,219

* 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 _____ BAYARD _____

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.	1,345	1,313
3	TOTAL FOR FISCAL YEAR 2014	1,345	1,313

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2016

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 2016 (J)	RE-ESTIMATED 2015 (K)	ACTUAL 2014 (L)
PUBLIC SAFETY											
Police Department/Crime Prevention	1								0	0	0
Jail	2								0	0	0
Emergency Management	3	1,250							1,250	1,250	2,379
Flood Control	4								0	0	0
Fire Department	5	21,650							21,650	23,425	30,101
Ambulance	6	4,708							4,708	8,058	13,072
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	0	0
Animal Control	9	100							100	100	75
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	27,708	0				0		27,708	32,833	45,627
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12		83,100						83,100	61,780	82,862
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		11,900						11,900	11,900	12,841
Traffic Control and Safety	15								0	0	0
Snow Removal	16		0						0	3,500	2,448
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	39,976	45,878
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	39,976	95,000				0		134,976	117,156	144,029
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	1,000							1,000	600	0
Community Mental Health	28								0	0	0
Other Health and Social Services	29								0	0	0
TOTAL (lines 23 - 29)	30	1,000	0				0		1,000	600	0
CULTURE & RECREATION											
Library Services	31	73,312	6,028						79,340	79,340	104,351
Museum, Band and Theater	32								0	0	0
Parks	33	4,000							4,000	5,100	2,951
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	77,312	6,028				0		83,340	84,440	107,302

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	500							500	500	4,003
Economic Development	40	500							500	500	943
Housing and Urban Renewal	41								0	0	0
Planning & Zoning	42	1,200	110						1,310	1,310	564
Other Com & Econ Development	43			24,572					24,572	24,572	0
	44										
TOTAL (lines 39 - 44)	45	2,200	110	24,572			0		26,882	26,882	5,510
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46	4,200							4,200	3,330	2,210
Clerk, Treasurer, & Finance Adm.	47	10,695							10,695	9,695	8,968
Elections	48	0							0	600	658
Legal Services & City Attorney	49	2,000							2,000	950	3,457
City Hall & General Buildings	50	38,275							38,275	39,175	40,628
Tort Liability	51								0	0	0
Other General Government	52								0	0	0
TOTAL (lines 46 - 52)	53	55,170	0	0			0		55,170	53,750	55,921
DEBT SERVICE	54				12,500				12,500	10,838	12,312
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	203,366	101,138	24,572	12,500	0	0		341,576	326,499	370,701
BUSINESS TYPE ACTIVITIES											
Proprietary: Enterprise & Budgeted ISF											
Water Utility	59							130,071	130,071	118,712	170,371
Sewer Utility	60							85,660	85,660	58,165	68,805
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							215,731	215,731	176,877	239,176
TOTAL ALL EXPENDITURES (lines 58+74)	74	203,366	101,138	24,572	12,500	0	0	215,731	557,307	503,376	609,877
Regular Transfers Out	75	0	0				0	0	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+76)	78	203,366	101,138	24,572	12,500	0	0	215,731	557,307	503,376	609,877
Ending Fund Balance June 30	79	80,615	143,486	12,365	11,426	0	12,469	-6,142	254,219	253,872	196,457

* 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	112,358	20,594		10,597	0			143,549	156,711	154,035
	2								0	0	0
	3	112,358	20,594		10,597	0			143,549	156,711	154,035
	4								0	0	0
	5			24,572					24,572	24,572	12,365
Other City Taxes:											
	6	2,735	501		241	0			3,477	3,484	0
	7								0	0	0
	8								0	0	0
	9								0	0	0
	10								0	0	0
	11								0	0	0
	12		42,400						42,400	42,400	36,776
	13	2,735	42,901		241	0			45,877	45,884	36,776
	14	1,250							1,250	750	1,431
	15	15	20				0	0	35	15	1,833
Intergovernmental:											
	16								0	0	0
	17		47,230						47,230	43,000	46,685
	18	8,440	1,549	0	743	0		0	10,732	0	0
	19	28,906							28,906	28,906	22,448
	20	37,346	48,779	0	743	0		0	86,868	71,906	69,133
Charges for Fees & Service:											
	21							119,871	119,871	118,871	122,472
	22							77,425	77,425	80,675	72,163
	23								0	0	0
	24								0	0	0
	25								0	0	0
	26								0	0	0
	27	40,500							40,500	43,200	38,258
	28								0	0	0
	29								0	0	0
	30								0	0	0
	31								0	0	0
	32								0	0	0
	33	5,000							5,000	5,000	0
	34	45,500	0		0	0		197,296	242,796	247,746	232,893
	35								0	0	0
	36	12,707							12,707	13,207	23,920
Other Financing Sources:											
	37	0	0					0	0	0	0
	38			0					0	0	0
	39	0	0	0	0	0		0	0	0	0
	40								0	0	0
	41								0	0	0
	42	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	211,911	112,294	24,572	11,581	0	0	197,296	557,654	560,791	532,386
	44	72,070	132,330	12,365	12,345	0	12,469	12,293	253,872	196,457	273,948
	45	283,981	244,624	36,937	23,926	0	12,469	209,589	811,526	757,248	806,334

CITY OF

BAYARD

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	112,358	20,594		10,597	0			143,549	156,711	154,035
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	112,358	20,594		10,597	0			143,549	156,711	154,035
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			24,572					24,572	24,572	12,365
Other City Taxes	6	2,735	42,901		241	0			45,877	45,884	36,776
Licenses & Permits	7	1,250	0					0	1,250	750	1,431
Use of Money and Property	8	15	20	0	0	0	0	0	35	15	1,833
Intergovernmental	9	37,346	48,779	0	743	0		0	86,868	71,906	69,133
Charges for Fees & Service	10	45,500	0		0	0		0	242,796	247,746	232,893
Special Assessments	11	0	0		0	0		197,296	0	0	0
Miscellaneous	12	12,707	0		0	0		0	12,707	13,207	23,920
Sub-Total Revenues	13	211,911	112,294	24,572	11,581	0	0	197,296	557,654	560,791	532,386
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	0
Proceeds of Capital Asset Sales	16	0	0	0	0	0	0	0	0	0	0
Total Revenues and Other Sources	17	211,911	112,294	24,572	11,581	0	0	197,296	557,654	560,791	532,386
Expenditures & Other Financing Uses											
Public Safety	18	27,708	0	0			0		27,708	32,833	45,627
Public Works	19	39,976	95,000	0			0		134,976	117,156	144,029
Health and Social Services	20	1,000	0	0			0		1,000	600	0
Culture and Recreation	21	77,312	6,028	0			0		83,340	84,440	107,302
Community and Economic Development	22	2,200	110	24,572			0		26,882	26,882	5,510
General Government	23	55,170	0	0			0		55,170	53,750	55,921
Debt Service	24	0	0	0	12,500		0		12,500	10,838	12,312
Capital Projects	25	0	0	0		0	0		0	0	0
Total Government Activities Expenditures	26	203,366	101,138	24,572	12,500	0	0		341,576	326,499	370,701
Business Type Proprietary: Enterprise & ISF	27							215,731	215,731	176,877	239,176
Total Gov & Bus Type Expenditures	28	203,366	101,138	24,572	12,500	0	0	215,731	557,307	503,376	609,877
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	203,366	101,138	24,572	12,500	0	0	215,731	557,307	503,376	609,877
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	8,545	11,156	0	-919	0	0	-18,435	347	57,415	-77,491
Beginning Fund Balance July 1	33	72,070	132,330	12,365	12,345	0	12,469	12,293	253,872	196,457	273,948
Ending Fund Balance June 30	34	80,615	143,486	12,365	11,426	0	12,469	-6,142	254,219	253,872	196,457

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

City Name: BAYARD

Fiscal Year
2016

Project Name (A)	Amount of Issue (B)	Date Certified to County Auditor (C)	Principal Due FY 2016 (D)	Interest Due FY 2016 +(E)	Bond Reg/Other Fees Due FY 2016 +(F)	Total Obligation Due FY 2016 =(G)	Paid from Funds OTHER THAN Current Year Property Taxes -(H)	Amount Paid by Current Year Debt Service Levy =(I)
(1) D/S BACKFILL REVENUE								0
(2) Street	100,000		10,000	838		10,838		10,838
(3) Water Plant	1,024,000		26,000	24,900	2,075	52,975	52,975	0
(4) Fire Truck	130,000		12,451			12,451	12,451	0
(5) Aerator	15,000		1,396	458		1,854	1,854	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			49,847	26,196	2,075	78,118	67,280	10,838

