

46-428

Adoption of Budget and Certification of City Taxes

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

The City of: HARDY County Name: HUMBOLDT Date Budget Adopted: 03/06/13
(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.

County Auditor Date Stamp		515-332-7959 Telephone Number	Signature	
January 1, 2012 Property Valuations				
		With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	2a	4,115,806	4,072,641	47
Debt Service Value	3a	4,115,806	4,072,641	
Ag Land	4a	223,267		

TAXES LEVIED						
Code	Dollar	Purpose	(A)	(B)	(C)	
Sec.	Limit		Request with Utility Replacement	Property Taxes Levied	Rate	
384.1	8.10000	Regular General levy	5 33,338	32,988	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(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	0	52	0.00000
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462	0	465	0.00000
-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	0	61	0.00000
28E.22	1.50000	Unified Law Enforcement	24	0	62	0.00000
Total General Fund Regular Levies (5 thru 24)			25	33,338	32,988	
384.1	3.00375	Ag Land	26	671	671	63 3.00375
Total General Fund Tax Levies (25 + 26)			27	34,009	33,659	Do Not Add
Special Revenue Levies						
384.8	0.27000	Emergency (if general fund at levy limit)	28	0	0	64 0.00000
384.6	Amt Nec	Police & Fire Retirement	29	0	0	0.00000
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30	0	0	0.00000
Rules	Amt Nec	Other Employee Benefits	31	0	0	0.00000
Total Employee Benefit Levies (29,30,31)			32	0	0	65 0.00000
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 0.00000
	SSMID 2 (A)	(B)		35	0	67 0.00000
	SSMID 3 (A)	(B)		36	0	68 0.00000
	SSMID 4 (A)	(B)		37	0	69 0.00000
	SSMID 5 (A)	(B)		555	0	565 0.00000
	SSMID 6 (A)	(B)		556	0	566 0.00000
	SSMID 7 (A)	(B)		1177	0	### 0.00000
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	0	70 0.00000
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41	0	0	71 0.00000
Total Property Taxes (27+39+40+41)			42	34,009	33,659	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 **HARDY**

		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 2012											
Beginning Fund Balance July 1 (pg 5, line 134) *	1	98,480	844					99,324	-12,275	87,049	
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	35,627	4,430					40,057	8,320	48,377	
Actual Expenditures Except End Bal (pg 12, line 259) *	3	25,821	1,170					26,991	29,627	56,618	
Ending Fund Balance June 30 (pg 12, line 270) *	4	108,286	4,104	0	0	0	0	112,390	-33,582	78,808	
(2)											
** Re-Estimated FY 2013											
Beginning Fund Balance	5	108,286	4,104	0	0	0	0	112,390	-33,582	78,808	
Re-Est Revenues	6	36,044	4,000	0	0	0	0	40,044	8,500	48,544	
Re-Est Expenditures	7	33,000	5,000	0	0	0	0	38,000	6,000	44,000	
Ending Fund Balance	8	111,330	3,104	0	0	0	0	114,434	-31,082	83,352	
(3)											
** Budget FY 2014											
Beginning Fund Balance	9	111,330	3,104	0	0	0	0	114,434	-31,082	83,352	
Revenues	10	36,509	4,000	0	0	0	0	40,509	8,500	49,009	
Expenditures	11	36,200	4,000	0	0	0	0	40,200	6,000	46,200	
Ending Fund Balance	12	111,639	3,104	0	0	0	0	114,743	-28,582	86,161	

* 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.

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2014

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 2014 (J)	RE-ESTIMATED 2013 (K)	ACTUAL 2012 (L)
PUBLIC SAFETY											
Police Department/Crime Prevention	1								0	0	0
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	2,500							2,500	1,800	1,866
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	2,500	0	0			0		2,500	1,800	1,866
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	3,000	4,000						7,000	7,000	3,463
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	2,500							2,500	2,500	2,376
Traffic Control and Safety	15								0	0	0
Snow Removal	16	8,000							8,000	8,000	713
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	3,000							3,000	3,000	3,742
Other Public Works	21	1,200							1,200	1,200	0
TOTAL (lines 12 - 21)	22	17,700	4,000	0			0		21,700	21,700	10,294
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								0	0	0
Community Mental Health	28								0	0	0
Other Health and Social Services	29								0	0	0
TOTAL (lines 23 - 29)	30	0	0	0			0		0	0	0
CULTURE & RECREATION											
Library Services	31								0	0	0
Museum, Band and Theater	32								0	0	0
Parks	33	1,500							1,500	1,500	1,650
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	1,500	0	0			0		1,500	1,500	1,650

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									0	0	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	0	0
TOTAL (lines 39 - 44)	44									0	0	0
TOTAL (lines 39 - 44)	45		0	0	0			0		0	0	0
GENERAL GOVERNMENT												
Mayor, Council, & City Manager	46		4,000							4,000	4,000	3,498
Clerk, Treasurer, & Finance Adm.	47		4,300							4,300	4,300	3,687
Elections	48									0	0	0
Legal Services & City Attorney	49		2,000							2,000	500	21
City Hall & General Buildings	50		2,000							2,000	2,000	4,202
Tort Liability	51		2,200							2,200	2,200	1,773
Other General Government	52									0	0	0
TOTAL (lines 46 - 52)	53		14,500	0	0			0		14,500	13,000	13,181
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		36,200	4,000	0	0	0	0		40,200	38,000	26,991
BUSINESS TYPE ACTIVITIES												
Proprietary: Enterprise & Budgeted ISF												
Water Utility	59								6,000	6,000	6,000	29,627
Sewer Utility	60									0	0	0
Electric Utility	61									0	0	0
Gas Utility	62									0	0	0
Airport	63									0	0	0
Landfill/Garbage	64									0	0	0
Transit	65									0	0	0
Cable TV, Internet & Telephone	66									0	0	0
Housing Authority	67									0	0	0
Storm Water Utility	68									0	0	0
Other Business Type (city hosp., ISF, parking, etc.)	69									0	0	0
Enterprise DEBT SERVICE	70									0	0	0
Enterprise CAPITAL PROJECTS	71									0	0	0
Enterprise TIF CAPITAL PROJECTS	72									0	0	0
TOTAL Business Type Expenditures (lines 59 - 73)	73								6,000	6,000	6,000	29,627
TOTAL ALL EXPENDITURES (lines 58+74)	74		36,200	4,000	0	0	0	0	6,000	46,200	44,000	56,618
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		36,200	4,000	0	0	0	0	6,000	46,200	44,000	56,618
Ending Fund Balance June 30	79		111,639	3,104	0	0	0	0	-28,582	86,161	83,352	78,808

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	33,659	0		0	0			33,659	33,196	33,185
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	33,659	0		0	0			33,659	33,196	33,185
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	350	0		0	0			350	348	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								0	0	0
Subtotal - Other City Taxes (lines 6 thru 12)	13	350	0		0	0			350	348	0
Licenses & Permits	14								0	0	0
Use of Money & Property	15	2,500							2,500	2,500	1,528
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		4,000						4,000	4,000	4,430
Other State Grants & Reimbursements	18								0	0	0
Local Grants & Reimbursements	19								0	0	300
Subtotal - Intergovernmental (lines 16 thru 19)	20	0	4,000	0	0	0		0	4,000	4,000	4,730
Charges for Fees & Service:											
Water Utility	21							8,500	8,500	8,500	8,320
Sewer Utility	22								0	0	0
Electric Utility	23								0	0	0
Gas Utility	24								0	0	0
Parking	25								0	0	0
Airport	26								0	0	0
Landfill/Garbage	27								0	0	0
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	0	0		0	0		8,500	8,500	8,500	8,320
Special Assessments	35								0	0	0
Miscellaneous	36								0	0	614
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
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
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 42)	43	36,509	4,000	0	0	0	0	8,500	49,009	48,544	48,377
Beginning Fund Balance July 1	44	111,330	3,104	0	0	0	0	-31,082	83,352	78,808	87,049
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	147,839	7,104	0	0	0	0	-22,582	132,361	127,352	135,426

CITY OF

HARDY

ADOPTED BUDGET SUMMARY

YEAR ENDED JUNE 30, 2014

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 2014	(K) RE-ESTIMATED 2013	(L) ACTUAL 2012
Revenues & Other Financing Sources											
Taxes Levied on Property	1	33,659	0		0	0			33,659	33,196	33,185
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	33,659	0		0	0			33,659	33,196	33,185
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	350	0		0	0			350	348	0
Licenses & Permits	7	0	0					0	0	0	0
Use of Money and Property	8	2,500	0	0	0	0	0	0	2,500	2,500	1,528
Intergovernmental	9	0	4,000	0	0	0		0	4,000	4,000	4,730
Charges for Fees & Service	10	0	0		0	0	0	8,500	8,500	8,500	8,320
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	0	0		0	0	0	0	0	0	614
Sub-Total Revenues	13	36,509	4,000	0	0	0	0	8,500	49,009	48,544	48,377
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	36,509	4,000	0	0	0	0	8,500	49,009	48,544	48,377
Expenditures & Other Financing Uses											
Public Safety	18	2,500	0	0			0		2,500	1,800	1,866
Public Works	19	17,700	4,000	0			0		21,700	21,700	10,294
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	1,500	0	0			0		1,500	1,500	1,650
Community and Economic Development	22	0	0	0			0		0	0	0
General Government	23	14,500	0	0			0		14,500	13,000	13,181
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	36,200	4,000	0	0	0	0		40,200	38,000	26,991
Business Type Proprietary: Enterprise & ISF	27							6,000	6,000	6,000	29,627
Total Gov & Bus Type Expenditures	28	36,200	4,000	0	0	0	0	6,000	46,200	44,000	56,618
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	36,200	4,000	0	0	0	0	6,000	46,200	44,000	56,618
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31										
	32	309	0	0	0	0	0	2,500	2,809	4,544	-8,241
Beginning Fund Balance July 1	33	111,330	3,104	0	0	0	0	-31,082	83,352	78,808	87,049
Ending Fund Balance June 30	34	111,639	3,104	0	0	0	0	-28,582	86,161	83,352	78,808

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

City Name: **HARDY**

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

