

72-668

Adoption of Budget and Certification of City Taxes

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

The City of: Harris County Name: OSCEOLA Date Budget Adopted: 3/10/2015
(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.

712-832-0094
Telephone Number

Signature

County Auditor Date Stamp

January 1, 2014 Property Valuations

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	2a <u>4,373,840</u>	2b <u>4,267,355</u>	170
DEBT SERVICE	3a <u>4,373,840</u>	3b <u>4,267,355</u>	
Ag Land	4a <u>614,410</u>		

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 35,428	34,566	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 5,000	4,878	46 1.14316
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 4,000	3,903	52 0.91453
12(21)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462 _____	0	465 0
(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 _____	0	61 0
28E.22	1.50000	Unified Law Enforcement	24 6,561	6,401	62 1.50000
Total General Fund Regular Levies (5 thru 24)			25 50,989	49,748	
384.1	3.00375	Ag Land	26 1,846	1,846	63 3.00375
Total General Fund Tax Levies (25 + 26)			27 52,835	51,594	Do Not Add
Special Revenue Levies					
384.8	0.27000	Emergency (if general fund at levy limit)	28 1,181	1,152	64 0.27000
384.6	Amt Nec	Police & Fire Retirement	29 _____	0	0
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30 2,575	2,512	0.58873
Rules	Amt Nec	Other Employee Benefits	31 _____	0	0
Total Employee Benefit Levies (29,30,31)			32 2,575	2,512	65 0.58873
Sub Total Special Revenue Levies (28+32)			33 3,756	3,664	
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 3,756	3,664	
384.4	Amt Nec	Debt Service Levy 76.10(6)	40 0	0	70 0
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41 _____	0	71 0
Total Property Taxes (27+39+40+41)			42 56,591	55,258	72 12.51642

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

Harris

		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	137,161	14,454	0	0	0	0	151,615	61,265	212,880
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	92,545	10,025	0	0	0	0	102,570	53,205	155,775
Actual Expenditures Except End Bal (pg 12, line 259) *	3	48,975	7,759	42,127	0	0	0	98,861	50,533	149,394
Ending Fund Balance June 30 (pg 12, line 261) *	4	180,731	16,720	-42,127	0	0	0	155,324	63,937	219,261
(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	180,731	16,720	-42,127	0	0	0	155,324	63,937	219,261
Re-Est Revenues	6	89,287	18,634	0	0	0	0	107,921	37,600	145,521
Re-Est Expenditures	7	92,547	27,250	0	0	0	0	119,797	40,000	159,797
Ending Fund Balance	8	177,471	8,104	-42,127	0	0	0	143,448	61,537	204,985
(3)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2016										
Beginning Fund Balance	9	177,471	8,104	-42,127	0	0	0	143,448	61,537	204,985
Revenues	10	88,995	15,756	0	0	0	0	104,751	40,700	145,451
Expenditures	11	135,661	12,000	0	0	0	0	147,661	49,608	197,269
Ending Fund Balance	12	130,805	11,860	-42,127	0	0	0	100,538	52,629	153,167

* 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.

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	15,485							15,485	10,034	5,149
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	12,000							12,000	11,000	16,259
Ambulance	6								0	0	0
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	0	0
Animal Control	9	100							100	100	0
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	27,585	0				0		27,585	21,134	21,408
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	28,000	7,400						35,400	20,000	7,553
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14								0	6,500	0
Traffic Control and Safety	15								0	0	6,620
Snow Removal	16		4,600						4,600	750	264
Highway Engineering	17								0	0	0
Street Cleaning	18								0	0	279
Airport <i>(if not Enterprise)</i>	19								0	0	0
Garbage <i>(if not Enterprise)</i>	20	13,000							13,000	13,000	11,051
Other Public Works	21								0	0	596
TOTAL (lines 12 - 21)	22	41,000	12,000				0		53,000	40,250	26,363
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	1,500	0
Community Mental Health	28								0	0	0
Other Health and Social Services	29	100							100	0	0
TOTAL (lines 23 - 29)	30	1,600	0				0		1,600	1,500	0
CULTURE & RECREATION											
Library Services	31								0	0	0
Museum, Band and Theater	32								0	0	0
Parks	33	6,500							6,500	5,000	1,547
Recreation	34								0	575	98
Cemetery	35	575							575	0	575
Community Center, Zoo, & Marina	36	1,200							1,200	0	2,227
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	8,275	0				0		8,275	5,575	4,447

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									0	500	0
Economic Development	40		1,118							1,118	618	618
Housing and Urban Renewal	41									0	0	0
Planning & Zoning	42									0	0	0
Other Com & Econ Development	43									0	0	3,898
TOTAL (lines 39 - 44)	45		1,118	0	0			0		1,118	1,118	4,516
GENERAL GOVERNMENT												
Mayor, Council, & City Manager	46		3,000							3,000	2,420	2,785
Clerk, Treasurer, & Finance Adm.	47		9,600							9,600	16,000	10,602
Elections	48		1,000							1,000	0	568
Legal Services & City Attorney	49		3,000							3,000	2,000	741
City Hall & General Buildings	50		10,000							10,000	9,000	1,546
Tort Liability	51		3,300							3,300	3,000	3,090
Other General Government	52		26,183							26,183	17,800	22,795
TOTAL (lines 46 - 52)	53		56,083	0	0			0		56,083	50,220	42,127
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 (lines 11+22+30+38+45+53+54+57)	58		135,661	12,000	0	0	0	0		147,661	119,797	98,861
BUSINESS TYPE ACTIVITIES												
Proprietary: Enterprise & Budgeted ISF												
Water Utility	59								22,608	22,608	20,000	26,951
Sewer Utility	60								27,000	27,000	20,000	23,582
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								49,608	49,608	40,000	50,533
TOTAL ALL EXPENDITURES (lines 58+74)	74		135,661	12,000	0	0	0	0	49,608	197,269	159,797	149,394
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+76)	78		135,661	12,000	0	0	0	0	49,608	197,269	159,797	149,394
Ending Fund Balance June 30	79		130,805	11,860	-42,127	0	0	0	52,629	153,167	204,985	219,261

* 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	51,594	3,664		0	0			55,258	55,985	26,918
	2								0	0	0
	3	51,594	3,664		0	0			55,258	55,985	26,918
	4								0	0	0
	5								0	0	0
Other City Taxes:											
	6	1,241	92		0	0			1,333	1,336	0
	7								0	0	0
	8								0	0	0
	9								0	0	0
	10								0	0	0
	11								0	0	0
	12	12,000							12,000	12,000	41,059
	13	13,241	92		0	0			13,333	13,336	41,059
	14	225							225	0	0
	15	600							600	0	10,046
Intergovernmental:											
	16								0	0	0
	17		12,000						12,000	10,000	10,025
	18	0	0	0	0	0		0	0	0	0
	19	10,335							10,335	3,000	3,500
	20	10,335	12,000	0	0	0		0	22,335	13,000	13,525
Charges for Fees & Service:											
	21							25,100	25,100	25,000	38,582
	22							15,600	15,600	25,200	14,623
	23								0	0	0
	24								0	0	0
	25								0	0	0
	26								0	0	0
	27	13,000							13,000	13,000	0
	28								0	0	0
	29								0	0	0
	30								0	0	0
	31								0	0	0
	32								0	0	0
	33								0	0	11,022
	34	13,000	0		0	0	0	40,700	53,700	63,200	64,227
	35								0	0	0
	36								0	0	0
Other Financing Sources:											
	37								0	0	0
	38								0	0	0
	39	0	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	0
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)											
	43	88,995	15,756	0	0	0	0	40,700	145,451	145,521	155,775
	44	177,471	8,104	-42,127	0	0	0	61,537	204,985	219,261	212,880
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)											
	45	266,466	23,860	-42,127	0	0	0	102,237	350,436	364,782	368,655

CITY OF Harris

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	51,594	3,664		0	0			55,258	55,985	26,918
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	51,594	3,664		0	0			55,258	55,985	26,918
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	13,241	92		0	0			13,333	13,336	41,059
Licenses & Permits	7	225	0					0	225	0	0
Use of Money and Property	8	600	0	0	0	0	0	0	600	0	10,046
Intergovernmental	9	10,335	12,000	0	0	0		0	22,335	13,000	13,525
Charges for Fees & Service	10	13,000	0		0	0		40,700	53,700	63,200	64,227
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	88,995	15,756	0	0	0	0	40,700	145,451	145,521	155,775
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
Total Revenues and Other Sources	17	88,995	15,756	0	0	0	0	40,700	145,451	145,521	155,775
Expenditures & Other Financing Uses											
Public Safety	18	27,585	0	0			0		27,585	21,134	21,408
Public Works	19	41,000	12,000	0			0		53,000	40,250	26,363
Health and Social Services	20	1,600	0	0			0		1,600	1,500	0
Culture and Recreation	21	8,275	0	0			0		8,275	5,575	4,447
Community and Economic Development	22	1,118	0	0			0		1,118	1,118	4,516
General Government	23	56,083	0	0			0		56,083	50,220	42,127
Debt Service	24	0	0	0	0		0		0	0	0
Capital Projects	25	0	0	0		0	0		0	0	0
Total Government Activities Expenditures	26	135,661	12,000	0	0	0	0		147,661	119,797	98,861
Business Type Proprietary: Enterprise & ISF	27							49,608	49,608	40,000	50,533
Total Gov & Bus Type Expenditures	28	135,661	12,000	0	0	0	0	49,608	197,269	159,797	149,394
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	135,661	12,000	0	0	0	0	49,608	197,269	159,797	149,394
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-46,666	3,756	0	0	0	0	-8,908	-51,818	-14,276	6,381
Beginning Fund Balance July 1	33	177,471	8,104	-42,127	0	0	0	61,537	204,985	219,261	212,880
Ending Fund Balance June 30	34	130,805	11,860	-42,127	0	0	0	52,629	153,167	204,985	219,261

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

City Name: Harris

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)						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	0

