

# 42-395

## Adoption of Budget and Certification of City Taxes

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

The City of: Owasa County Name: HARDIN Date Budget Adopted: 03/13/12  
(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.

641-648-4935

Telephone Number

Signature

County Auditor Date Stamp

### January 1, 2011 Property Valuations

Last Official Census

	With Gas & Electric		Without Gas & Electric		43
	Regular	2a 969,424	2b	909,838	
	<b>DEBT SERVICE</b>	3a	3b		
	Ag Land	4a 255,121			

### 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 7,852	7,370	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 1,200	1,126	52 1.23785
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
<b>Total General Fund Regular Levies (5 thru 24)</b>			25 9,052	8,496	
384.1	3.00375	Ag Land	26 766	766	63 3.00375
<b>Total General Fund Tax Levies (25 + 26)</b>			27 9,818	9,262	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	0.00000
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30	0	0.00000
Rules	Amt Nec	Other Employee Benefits	31	0	0.00000
<b>Total Employee Benefit Levies (29,30,31)</b>			32 0	0	65 0.00000
<b>Sub Total Special Revenue Levies (28+32)</b>			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
<b>Total SSMID</b>			38 0	0	Do Not Add
<b>Total Special Revenue Levies</b>			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	71 0.00000
<b>Total Property Taxes (27+39+40+41)</b>			42 9,818	9,262	72 9.33785

**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 **Owasa**

(1) <b>*Annual Report FY 2011</b>		General	Special Rev	TIF	Debt Serv	Capt Proj	Permanent	Total	Proprietary	Grand
		(A)	(B)	Special Rev	(D)	(E)	(G)	Government	(I)	Total
		(C)		(C)				(H)		(J)
Beginning Fund Balance July 1 (pg 5, line 134) *	1	23,756	2,568					26,324		26,324
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	11,777	1,800					13,577		13,577
Actual Expenditures Except End Bal (pg 12, line 259) *	3	13,895	2,559					16,454		16,454
Ending Fund Balance June 30 (pg 12, line 261) *	4	21,638	1,809	0	0	0	0	23,447	0	23,447
(2) <b>** Re-Estimated FY 2012</b>		General	Spec Rev	TIF	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
Beginning Fund Balance	5	21,638	1,809	0	0	0	0	23,447	0	23,447
Re-Est Revenues	6	12,090	1,600	0	0	0	0	13,690	0	13,690
Re-Est Expenditures	7	17,903	2,100	0	0	0	0	20,003	0	20,003
Continuing Appropriation	8					0		0	0	0
Ending Fund Balance	9	15,825	1,309	0	0	0	0	17,134	0	17,134
(3) <b>** Budget FY 2013</b>		General	Spec Rev	TIF	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
Beginning Fund Balance	10	15,825	1,309	0	0	0	0	17,134	0	17,134
Revenues	11	14,333	2,000	0	0	0	0	16,333	0	16,333
Expenditures	12	18,019	2,600	0	0	0	0	20,619	0	20,619
Continuing Appropriation	13					0		0	0	0
Ending Fund Balance	14	12,139	709	0	0	0	0	12,848	0	12,848

\* 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)
<b>PUBLIC SAFETY</b>											
Police Department/Crime Prevention	1	903							903	893	884
Jail	2								0	0	0
Emergency Management	3	25							25	22	19
Flood Control	4								0	0	0
Fire Department	5	600							600	600	600
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	100							100	98	0
TOTAL (lines 1 - 10)	11	1,628	0	0			0		1,628	1,613	1,503
<b>PUBLIC WORKS</b>											
Roads, Bridges, & Sidewalks	12	2,500	1,500						4,000	3,400	4,361
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	1,600	600						2,200	2,200	2,018
Traffic Control and Safety	15								0	0	0
Snow Removal	16	300	500						800	500	0
Highway Engineering	17								0	0	0
Street Cleaning	18								0	0	0
Airport <i>(if not Enterprise)</i>	19								0	0	0
Garbage <i>(if not Enterprise)</i>	20	1,300							1,300	1,140	988
Other Public Works	21	600							600	900	615
TOTAL (lines 12 - 21)	22	6,300	2,600	0			0		8,900	8,140	7,982
<b>HEALTH &amp; SOCIAL SERVICES</b>											
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	1,000	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			0		1,000	1,000	0
<b>CULTURE &amp; RECREATION</b>											
Library Services	31								0	0	0
Museum, Band and Theater	32								0	0	0
Parks	33	3,000							3,000	3,000	2,549
Recreation	34	850							850	850	600
Cemetery	35	100							100	100	100
Community Center, Zoo, & Marina	36								0	0	0
Other Culture and Recreation	37	100							100	100	0
TOTAL (lines 31 - 37)	38	4,050	0	0			0		4,050	4,050	3,249

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2013

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 2013 (J)	RE-ESTIMATED 2012 (K)	ACTUAL 2011 (L)
<b>COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>												
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
<b>GENERAL GOVERNMENT</b>												
Mayor, Council, & City Manager	46		1,300							1,300	1,300	1,050
Clerk, Treasurer, & Finance Adm.	47		1,141							1,141	1,135	1,124
Elections	48									0	450	0
Legal Services & City Attorney	49		500							500	300	0
City Hall & General Buildings	50									0	0	0
Tort Liability	51									0	0	0
Other General Government	52		2,100							2,100	2,015	1,546
TOTAL (lines 46 - 52)	53		5,041	0	0			0		5,041	5,200	3,720
<b>DEBT SERVICE</b>	54									0	0	0
Gov Capital Projects	55									0	0	0
TIF Capital Projects	56									0	0	0
<b>TOTAL CAPITAL PROJECTS</b>	57		0	0	0		0	0		0	0	0
<b>TOTAL Government Activities Expenditures</b> (lines 11+22+30+38+45+53+54+57)	58		18,019	2,600	0	0	0	0		20,619	20,003	16,454
<b>BUSINESS TYPE ACTIVITIES</b>												
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>												
Water Utility	59									0	0	0
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
<b>TOTAL Business Type Expenditures (lines 59 - 73)</b>	73								0	0	0	0
<b>TOTAL ALL EXPENDITURES (lines 58+74)</b>	74		18,019	2,600	0	0	0	0	0	20,619	20,003	16,454
Regular Transfers Out	75									0	0	0
Internal TIF Loan / Repayment Transfers Out	76									0	0	0
<b>Total ALL Transfers Out</b>	77		0	0	0	0	0	0	0	0	0	0
<b>Total Expenditures &amp; Fund Transfers Out (lines 75+76)</b>	78		18,019	2,600	0	0	0	0	0	20,619	20,003	16,454
Continuing Appropriation	79									0	0	0
<b>Ending Fund Balance June 30</b>	80		12,139	709	0	0	0	0	0	12,848	17,134	23,447

\* 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)
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>											
	1	9,262	0		0	0			9,262	7,082	6,990
	2								0	0	0
	3	9,262	0		0	0			9,262	7,082	6,990
	4								0	0	0
	5								0	0	0
Other City Taxes:											
	6	556	0		0	0			556	493	504
	7								0	0	0
	8								0	0	0
	9								0	0	0
	10								0	0	0
	11								0	0	0
	12	3,800							3,800	3,800	3,794
	13	4,356	0		0	0			4,356	4,293	4,298
	14	390							390	390	390
	15	75							75	75	66
Intergovernmental:											
	16								0	0	0
	17		2,000						2,000	1,600	1,704
	18								0	0	96
	19								0	0	0
	20	0	2,000	0	0	0		0	2,000	1,600	1,800
Charges for Fees & Service:											
	21								0	0	0
	22								0	0	0
	23								0	0	0
	24								0	0	0
	25								0	0	0
	26								0	0	0
	27								0	0	0
	28								0	0	0
	29								0	0	0
	30								0	0	0
	31								0	0	0
	32								0	0	0
	33								0	0	0
	34	0	0		0	0	0	0	0	0	0
	35								0	0	0
	36	250							250	250	33
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
<b>Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, &amp; 41)</b>											
	43	14,333	2,000	0	0	0	0	0	16,333	13,690	13,577
	44	15,825	1,309	0	0	0	0	0	17,134	23,447	26,324
<b>TOTAL REVENUES &amp; BEGIN BALANCE (lines 42+43)</b>											
	45	30,158	3,309	0	0	0	0	0	33,467	37,137	39,901

CITY OF

Owasa

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
<b>Revenues &amp; Other Financing Sources</b>											
Taxes Levied on Property	1	9,262	0		0	0			9,262	7,082	6,990
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	9,262	0		0	0			9,262	7,082	6,990
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	4,356	0		0	0			4,356	4,293	4,298
Licenses & Permits	7	390	0					0	390	390	390
Use of Money and Property	8	75	0	0	0	0	0	0	75	75	66
Intergovernmental	9	0	2,000	0	0	0		0	2,000	1,600	1,800
Charges for Fees & Service	10	0	0		0	0	0	0	0	0	0
Special Assessments	11	0			0	0			0	0	0
Miscellaneous	12	250	0		0	0	0	0	250	250	33
Sub-Total Revenues	13	14,333	2,000	0	0	0	0	0	16,333	13,690	13,577
<b>Other Financing Sources:</b>											
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
Proceeds of Capital Asset Sales	16	0	0		0	0	0	0	0	0	0
Total Revenues and Other Sources	17	14,333	2,000	0	0	0	0	0	16,333	13,690	13,577
<b>Expenditures &amp; Other Financing Uses</b>											
Public Safety	18	1,628	0	0			0		1,628	1,613	1,503
Public Works	19	6,300	2,600	0			0		8,900	8,140	7,982
Health and Social Services	20	1,000	0	0			0		1,000	1,000	0
Culture and Recreation	21	4,050	0	0			0		4,050	4,050	3,249
Community and Economic Development	22	0	0	0			0		0	0	0
General Government	23	5,041	0	0			0		5,041	5,200	3,720
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	18,019	2,600	0	0	0	0	0	20,619	20,003	16,454
Business Type Proprietary: Enterprise & ISF	27							0	0	0	0
Total Gov & Bus Type Expenditures	28	18,019	2,600	0	0	0	0	0	20,619	20,003	16,454
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	18,019	2,600	0	0	0	0	0	20,619	20,003	16,454
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31										
Continuing Appropriation	32	-3,686	-600	0	0	0	0	0	-4,286	-6,313	-2,877
Beginning Fund Balance July 1	34	15,825	1,309	0	0	0	0	0	17,134	23,447	26,324
Ending Fund Balance June 30	35	12,139	709	0	0	0	0	0	12,848	17,134	23,447

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

City Name: Owasa

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)							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	0



## NOTICE OF PUBLIC HEARING BUDGET ESTIMATE

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

**DATE POSTED**

3/03/2012

City of                     **Owasa**                    , Iowa

The City Council will conduct a public hearing on the proposed Budget at                     Jackson Township Hall                      
on           03/13/2012           at           7:00 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 . . . . . \$           **9.33785**            
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.

641-648-4935  
phone number

                    Elaine Nehring                      
City Clerk/Finance Officer's NAME

		Budget FY 2013	Re-estimated FY 2012	Actual FY 2011
		(a)	(b)	(c)
<b>Revenues &amp; Other Financing Sources</b>				
Taxes Levied on Property	1	9,262	7,082	6,990
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
<b>Net Current Property Taxes</b>	<b>3</b>	<b>9,262</b>	<b>7,082</b>	<b>6,990</b>
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	0	0	0
Other City Taxes	6	4,356	4,293	4,298
Licenses & Permits	7	390	390	390
Use of Money and Property	8	75	75	66
Intergovernmental	9	2,000	1,600	1,800
Charges for Fees & Service	10	0	0	0
Special Assessments	11	0	0	0
Miscellaneous	12	250	250	33
Other Financing Sources	13	0	0	0
<b>Total Revenues and Other Sources</b>	<b>14</b>	<b>16,333</b>	<b>13,690</b>	<b>13,577</b>
<b>Expenditures &amp; Other Financing Uses</b>				
Public Safety	15	1,628	1,613	1,503
Public Works	16	8,900	8,140	7,982
Health and Social Services	17	1,000	1,000	0
Culture and Recreation	18	4,050	4,050	3,249
Community and Economic Development	19	0	0	0
General Government	20	5,041	5,200	3,720
Debt Service	21	0	0	0
Capital Projects	22	0	0	0
<b>Total Government Activities Expenditures</b>	<b>23</b>	<b>20,619</b>	<b>20,003</b>	<b>16,454</b>
Business Type / Enterprises	24	0	0	0
<b>Total ALL Expenditures</b>	<b>25</b>	<b>20,619</b>	<b>20,003</b>	<b>16,454</b>
Transfers Out	26	0	0	0
<b>Total ALL Expenditures/Transfers Out</b>	<b>27</b>	<b>20,619</b>	<b>20,003</b>	<b>16,454</b>
<b>Excess Revenues &amp; Other Sources Over (Under) Expenditures/Transfers Out</b>	<b>28</b>	<b>-4,286</b>	<b>-6,313</b>	<b>-2,877</b>
<b>Continuing Appropriation</b>	<b>29</b>	<b>0</b>	<b>0</b>	<b>0</b>
Beginning Fund Balance July 1	30	17,134	23,447	26,324
<b>Ending Fund Balance June 30</b>	<b>31</b>	<b>12,848</b>	<b>17,134</b>	<b>23,447</b>