

42-395

Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2016 - ENDING JUNE 30, 2017

Resolution No.: 2016-03

The City of: Owasa

County Name: HARDIN

Date Budget Adopted: 3/8/2016

(Date) xx/xx/xxxx

The below-signed certifies that the City Council, on the date stated above, lawfully approved the named resolution adopting a budget for next fiscal year, as summarized on this and the supporting pages. Attached is Long Term Debt Schedule Form 703 which lists any and all of the debt service obligations of the City.

641-648-4935

Telephone Number

Signature

County Auditor Date Stamp

January 1, 2015 Property Valuations

With Gas & Electric

Without Gas & Electric

Last Official Census

Regular

2a

1,042,225

2b

989,958

43

DEBT SERVICE

3a

3b

Ag Land

4a

292,031

TAXES LEVIED

Code Sec.	Dollar Limit	Purpose	(A)		(B)		(C)
			Request with Utility Replacement	Property Taxes Levied	Rate		
384.1	8.10000	Regular General levy	5	8,442	8,019	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	1,400	1,330	52	1.34328
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		0	62	0
		Total General Fund Regular Levies (5 thru 24)	25	9,842	9,349		
384.1	3.00375	Ag Land	26	877	877	63	3.00375
		Total General Fund Tax Levies (25 + 26)	27	10,719	10,226		Do Not Add
		Special Revenue Levies					
384.8	0.27000	Emergency (if general fund at levy limit)	28		0	64	0
384.6	Amt Nec	Police & Fire Retirement	29		0		0
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30		0		0
Rules	Amt Nec	Other Employee Benefits	31	500	475		0.47974
		Total Employee Benefit Levies (29,30,31)	32	500	475	65	0.47974
		Sub Total Special Revenue Levies (28+32)	33	500	475		
		Valuation					
386	As Req	With Gas & Elec					
		Without Gas & Elec					
		(A)	(B)				
		SSMID 1	34		0	66	0
		SSMID 2	35		0	67	0
		SSMID 3	36		0	68	0
		SSMID 4	37		0	69	0
		SSMID 5	555		0	565	0
		SSMID 6	556		0	566	0
		SSMID 7	1177		0		0
		Total SSMID	38	0	0		Do Not Add
		Total Special Revenue Levies	39	500	475		
384.4	Amt Nec	Debt Service Levy	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	11,219	10,701	72	9.92302

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) Number of the resolution adopting the budget has been included at the top of this form.
- 6) The budget file uploaded to the SUBMIT Area matched the paper copy certified by the city to this office.
- 7) The long term debt schedule (Form 703) shows sufficient payment amounts to pay the G.O. debt certified by the city to this office.

(County Auditor)

Fund Balance Worksheet for City of

Owasa

		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 2015										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	21,299	1,964	0	0	0	0	23,263	0	23,263
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	15,996	2,737	0	0	0	0	18,733	0	18,733
Actual Expenditures Except End Bal (pg 12, line 259) *	3	14,874	3,161	0	0	0	0	18,035	0	18,035
Ending Fund Balance June 30 (pg 12, line 261) *	4	22,421	1,540	0	0	0	0	23,961	0	23,961
(2)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Re-Estimated FY 2016										
Beginning Fund Balance	5	22,421	1,540	0	0	0	0	23,961	0	23,961
Re-Est Revenues	6	15,463	3,250	0	0	0	0	18,713	0	18,713
Re-Est Expenditures	7	17,297	3,700	0	0	0	0	20,997	0	20,997
Ending Fund Balance	8	20,587	1,090	0	0	0	0	21,677	0	21,677
(3)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2017										
Beginning Fund Balance	9	20,587	1,090	0	0	0	0	21,677	0	21,677
Revenues	10	16,434	3,000	0	0	0	0	19,434	0	19,434
Expenditures	11	17,747	4,050	0	0	0	0	21,797	0	21,797
Ending Fund Balance	12	19,274	40	0	0	0	0	19,314	0	19,314

* 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 2017

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 2017 (J)	RE-ESTIMATED 2016 (K)	ACTUAL 2015 (L)
PUBLIC SAFETY											
Police Department/Crime Prevention	1	1,022							1,022	1,022	903
Jail	2								0	0	0
Emergency Management	3	25							25	25	21
Flood Control	4								0	0	0
Fire Department	5	1,000							1,000	1,000	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	100	0
TOTAL (lines 1 - 10)	11	2,147	0				0		2,147	2,147	1,524
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	2,200	2,100						4,300	3,500	3,223
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	1,500	850						2,350	2,350	1,982
Traffic Control and Safety	15	100							100	0	103
Snow Removal	16	300	600						900	900	200
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	1,300	1,292
Other Public Works	21	600							600	600	502
TOTAL (lines 12 - 21)	22	6,000	3,550				0		9,550	8,650	7,302
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	1,000	1,000
Community Mental Health	28								0	0	0
Other Health and Social Services	29	50							50	50	0
TOTAL (lines 23 - 29)	30	1,050	0				0		1,050	1,050	1,000
CULTURE & RECREATION											
Library Services	31								0	0	0
Museum, Band and Theater	32								0	0	0
Parks	33	2,000							2,000	2,000	1,805
Recreation	34	1,000							1,000	1,000	1,000
Cemetery	35	100							100	100	100
Community Center, Zoo, & Marina	36								0	0	0
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	3,100	0				0		3,100	3,100	2,905

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2017

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 2017 (J)	RE-ESTIMATED 2016 (K)	ACTUAL 2015 (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
	44											
TOTAL (lines 39 - 44)	45		0	0	0			0		0	0	0
GENERAL GOVERNMENT												
Mayor, Council, & City Manager	46		1,300							1,300	1,300	1,080
Clerk, Treasurer, & Finance Adm.	47		1,050							1,050	1,050	1,050
Elections	48									0	350	0
Legal Services & City Attorney	49		500							500	500	97
City Hall & General Buildings	50									0	0	0
Tort Liability	51									0	0	0
Other General Government	52		2,600	500						3,100	2,850	3,077
TOTAL (lines 46 - 52)	53		5,450	500	0			0		5,950	6,050	5,304
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		17,747	4,050	0	0	0	0		21,797	20,997	18,035
BUSINESS TYPE ACTIVITIES												
Proprietary: Enterprise & Budgeted ISF												
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
TOTAL Business Type Expenditures (lines 59 - 73)	73								0	0	0	0
TOTAL ALL EXPENDITURES (lines 58+74)	74		17,747	4,050	0	0	0	0	0	21,797	20,997	18,035
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		17,747	4,050	0	0	0	0	0	21,797	20,997	18,035
Ending Fund Balance June 30	79		19,274	40	0	0	0	0	0	19,314	21,677	23,961

* 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

2017

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2017 (J)	RE-ESTIMATED 2016 (K)	ACTUAL 2015 (L)
REVENUES & OTHER FINANCING SOURCES											
Taxes Levied on Property	1	10,226	475		0	0			10,701	10,143	10,233
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	10,226	475		0	0			10,701	10,143	10,233
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	493	25		0	0			518	555	570
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	4,800							4,800	4,500	4,767
Subtotal - Other City Taxes (lines 6 thru 12)	13	5,293	25		0	0			5,318	5,055	5,337
Licenses & Permits	14	465							465	465	446
Use of Money & Property	15	50							50	50	46
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		2,500						2,500	2,500	2,122
Other State Grants & Reimbursements	18	0	0	0	0	0		0	0	0	0
Local Grants & Reimbursements	19								0	0	0
Subtotal - Intergovernmental (lines 16 thru 19)	20	0	2,500	0	0	0		0	2,500	2,500	2,122
Charges for Fees & Service:											
Water Utility	21								0	0	0
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	0	0	0	0	0
Special Assessments	35								0	0	0
Miscellaneous	36	400							400	500	549
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	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	16,434	3,000	0	0	0	0	0	19,434	18,713	18,733
Beginning Fund Balance July 1	44	20,587	1,090	0	0	0	0	0	21,677	23,961	23,263
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	37,021	4,090	0	0	0	0	0	41,111	42,674	41,996

CITY OF

Owasa

ADOPTED BUDGET SUMMARY
YEAR ENDED JUNE 30, 2017

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2017 (J)	RE-ESTIMATED 2016 (K)	ACTUAL 2015 (L)
Revenues & Other Financing Sources											
Taxes Levied on Property	1	10,226	475		0	0			10,701	10,143	10,233
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	10,226	475		0	0			10,701	10,143	10,233
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	5,293	25		0	0			5,318	5,055	5,337
Licenses & Permits	7	465	0					0	465	465	446
Use of Money and Property	8	50	0	0	0	0	0	0	50	50	46
Intergovernmental	9	0	2,500	0	0	0		0	2,500	2,500	2,122
Charges for Fees & Service	10	0	0		0	0	0	0	0	0	0
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	400	0		0	0	0	0	400	500	549
Sub-Total Revenues	13	16,434	3,000	0	0	0	0	0	19,434	18,713	18,733
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	16,434	3,000	0	0	0	0	0	19,434	18,713	18,733
Expenditures & Other Financing Uses											
Public Safety	18	2,147	0	0			0		2,147	2,147	1,524
Public Works	19	6,000	3,550	0			0		9,550	8,650	7,302
Health and Social Services	20	1,050	0	0			0		1,050	1,050	1,000
Culture and Recreation	21	3,100	0	0			0		3,100	3,100	2,905
Community and Economic Development	22	0	0	0			0		0	0	0
General Government	23	5,450	500	0			0		5,950	6,050	5,304
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	17,747	4,050	0	0	0	0	0	21,797	20,997	18,035
Business Type Proprietary: Enterprise & ISF	27							0	0	0	0
Total Gov & Bus Type Expenditures	28	17,747	4,050	0	0	0	0	0	21,797	20,997	18,035
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	17,747	4,050	0	0	0	0	0	21,797	20,997	18,035
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-1,313	-1,050	0	0	0	0	0	-2,363	-2,284	698
Beginning Fund Balance July 1	33	20,587	1,090	0	0	0	0	0	21,677	23,961	23,263
Ending Fund Balance June 30	34	19,274	40	0	0	0	0	0	19,314	21,677	23,961

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

City Name: Owasa

Fiscal Year
2017

Project Name (A)	Amount of Issue (B)	Type of Debt Obligation (C)	Date Certified to County Auditor (D)	Debt Resolution Number (E)	Principal Due FY 2017 (F)	Interest Due FY 2017 +(G)	Bond Reg./ Paying Agent Fees Due FY 2017 +(H)	Total Obligation Due FY 2017 =(I)	Paid from Funds OTHER THAN Current Year Debt Service Taxes =(J)	Amount Paid Current Year Debt Service Levy =(K)
(1)		NO SELECTION						0		0
(2)		NO SELECTION						0		0
(3)		NO SELECTION						0		0
(4)		NO SELECTION						0		0
(5)		NO SELECTION						0		0
(6)		NO SELECTION						0		0
(7)		NO SELECTION						0		0
(8)		NO SELECTION						0		0
(9)		NO SELECTION						0		0
(10)		NO SELECTION						0		0
(11)		NO SELECTION						0		0
(12)		NO SELECTION						0		0
(13)		NO SELECTION						0		0
(14)		NO SELECTION						0		0
(15)		NO SELECTION						0		0
(16)		NO SELECTION						0		0
(17)		NO SELECTION						0		0
(18)		NO SELECTION						0		0
(19)		NO SELECTION						0		0
(20)		NO SELECTION						0		0
(21)		NO SELECTION						0		0
(22)		NO SELECTION						0		0
(23)		NO SELECTION						0		0
(24)		NO SELECTION						0		0
(25)		NO SELECTION						0		0
(26)		NO SELECTION						0		0
(27)		NO SELECTION						0		0
(28)		NO SELECTION						0		0
(29)		NO SELECTION						0		0
(30)		NO SELECTION						0		0
TOTALS					0	0	0	0	0	0

AFFIDAVIT OF POSTING

City of Owasa, Iowa

FISCAL YEAR BEGINNING JULY 1, 2016 - ENDING JUNE 30, 2017

The Notice of Public Hearing for the proposed city budget for the City of Owasa was posted on February 22, 2016 at the following locations:

*One of the three posted notices is included with this form.

Jackson Township Hall

Location #1

Innovative Ag Services (Owasa Elevator)

Location #2

Owasa Methodist Church

Location #3

Attested to on behalf of the City of Owasa by:

[Elaine Nehring](#)

Print Name

Signature

Date

