

52-486

Adoption of Budget and Certification of City Taxes

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

The City of: OXFORD County Name: JOHNSON Date Budget Adopted: 2/10/2015
(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.

319-828-4742
Telephone Number

Signature

County Auditor Date Stamp

January 1, 2014 Property Valuations

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	2a <u>16,016,621</u>	2b <u>15,562,609</u>	807
DEBT SERVICE	3a <u>23,983,718</u>	3b <u>23,529,706</u>	
Ag Land	4a <u>201,867</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	5 129,735	126,057	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 26,649	25,894	52 1.66383
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)	25 156,384	151,951	
384.1	3.00375	Ag Land	26 606	606	63 3.00375
		Total General Fund Tax Levies (25 + 26)	27 156,990	152,557	Do Not Add
		Special Revenue Levies			
384.8	0.27000	Emergency (if general fund at levy limit)	28 4,324	4,202	64 0.27000
384.6	Amt Nec	Police & Fire Retirement	29 _____	0	0
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30 12,624	12,266	0.78818
Rules	Amt Nec	Other Employee Benefits	31 _____	0	0
		Total Employee Benefit Levies (29,30,31)	32 12,624	12,266	65 0.78818
		Sub Total Special Revenue Levies (28+32)	33 16,948	16,468	
		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	Do Not Add
		Total Special Revenue Levies	39 16,948	16,468	
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)	42 173,938	169,025	72 10.82201

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

OXFORD

		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	189,182	78,190	302,292	0	0	0	569,664	136,480	706,144
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	206,617	93,796	313,529	0	0	0	613,942	354,469	968,411
Actual Expenditures Except End Bal (pg 12, line 259) *	3	301,382	158,639	426,220	0	0	0	886,241	339,889	1,226,130
Ending Fund Balance June 30 (pg 12, line 261) *	4	94,417	13,347	189,601	0	0	0	297,365	151,060	448,425
(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	94,417	13,347	189,601	0	0	0	297,365	151,060	448,425
Re-Est Revenues	6	212,100	84,400	31,100	0	0	0	327,600	461,000	788,600
Re-Est Expenditures	7	196,950	94,500	95,000	0	0	0	386,450	439,382	825,832
Ending Fund Balance	8	109,567	3,247	125,701	0	0	0	238,515	172,678	411,193
(3)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2016										
Beginning Fund Balance	9	109,567	3,247	125,701	0	0	0	238,515	172,678	411,193
Revenues	10	213,341	101,094	198,144	0	0	0	512,579	324,500	837,079
Expenditures	11	207,700	100,500	198,000	0	0	0	506,200	305,820	812,020
Ending Fund Balance	12	115,208	3,841	125,845	0	0	0	244,894	191,358	436,252

* 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 _____ OXFORD _____

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.	0	0
3 TOTAL FOR FISCAL YEAR 2014	0	0

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2016

Fiscal Years

GOVERNMENT ACTIVITIES		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2016	RE-ESTIMATED 2015	ACTUAL 2014
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
PUBLIC SAFETY											
Police Department/Crime Prevention	1	28,600							28,600	28,300	28,336
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	37,000							37,000	37,000	36,922
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	65,600	0				0		65,600	65,300	65,258
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	25,000	73,000						98,000	100,000	200,882
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		10,500						10,500	10,500	10,370
Traffic Control and Safety	15								0	0	0
Snow Removal	16								0	0	0
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								0	0	0
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	25,000	83,500				0		108,500	110,500	211,252
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
CULTURE & RECREATION											
Library Services	31	5,000							5,000	4,850	4,858
Museum, Band and Theater	32								0	0	0
Parks	33	2,500							2,500	2,400	2,341
Recreation	34	9,600							9,600	9,500	9,667
Cemetery	35	8,000							8,000	8,000	7,820
Community Center, Zoo, & Marina	36								0	0	0
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	25,100	0				0		25,100	24,750	24,686

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		2,000							2,000	2,000	2,301
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)	45		2,000	0	0			0		2,000	2,000	2,301
GENERAL GOVERNMENT												
Mayor, Council, & City Manager	46		3,400							3,400	3,400	3,412
Clerk, Treasurer, & Finance Adm.	47		10,400							10,400	9,000	9,070
Elections	48		1,200							1,200	0	1,034
Legal Services & City Attorney	49		12,000							12,000	14,000	18,260
City Hall & General Buildings	50		11,000							11,000	10,500	9,175
Tort Liability	51		28,000							28,000	28,000	28,956
Other General Government	52		24,000	17,000						41,000	24,000	22,152
TOTAL (lines 46 - 52)	53		90,000	17,000	0			0		107,000	88,900	92,059
DEBT SERVICE	54				198,000					198,000	95,000	490,685
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		207,700	100,500	198,000	0	0	0		506,200	386,450	886,241
BUSINESS TYPE ACTIVITIES												
Proprietary: Enterprise & Budgeted ISF												
Water Utility	59								132,000	132,000	132,000	132,697
Sewer Utility	60								122,500	122,500	121,000	120,278
Electric Utility	61								0	0	0	0
Gas Utility	62								0	0	0	0
Airport	63								0	0	0	0
Landfill/Garbage	64								38,000	38,000	37,400	37,296
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								13,320	13,320	10,982	49,618
Enterprise CAPITAL PROJECTS	71								0	0	138,000	0
Enterprise TIF CAPITAL PROJECTS	72								0	0	0	0
TOTAL Business Type Expenditures (lines 59 - 73)	73								305,820	305,820	439,382	339,889
TOTAL ALL EXPENDITURES (lines 58+74)	74		207,700	100,500	198,000	0	0	0	305,820	812,020	825,832	1,226,130
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		207,700	100,500	198,000	0	0	0	305,820	812,020	825,832	1,226,130
Ending Fund Balance June 30	79		115,208	3,841	125,845	0	0	0	191,358	436,252	411,193	448,425

* 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	152,557	16,468		0	0			169,025	120,000	120,876
	2								0	0	0
	3	152,557	16,468		0	0			169,025	120,000	120,876
	4								0	0	0
	5			198,144					198,144	31,100	313,529
Other City Taxes:											
	6	4,433	480		0	0			4,913	5,100	5,141
	7								0	0	0
	8								0	0	0
	9								0	0	0
	10								0	0	0
	11								0	0	0
	12								0	0	15,829
	13	4,433	480		0	0			4,913	5,100	20,970
	14	2,000							2,000	2,000	2,060
	15	16,000							16,000	16,000	16,695
Intergovernmental:											
	16								0	138,000	0
	17		84,000						84,000	84,400	80,582
	18	1,351	146	0	0	0		0	1,497	32,000	31,983
	19	30,000							30,000	30,000	39,553
	20	31,351	84,146	0	0	0		0	115,497	284,400	152,118
Charges for Fees & Service:											
	21							125,000	125,000	124,400	124,239
	22							162,500	162,500	162,000	161,679
	23								0	0	0
	24								0	0	0
	25								0	0	0
	26								0	0	0
	27							37,000	37,000	36,600	37,568
	28								0	0	0
	29								0	0	0
	30								0	0	0
	31								0	0	0
	32								0	0	0
	33	1,000							1,000	1,000	4,926
	34	1,000	0		0	0	0	324,500	325,500	324,000	328,412
	35								0	0	0
	36	6,000							6,000	6,000	13,751
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	213,341	101,094	198,144	0	0	0	324,500	837,079	788,600	968,411
	44	109,567	3,247	125,701	0	0	0	172,678	411,193	448,425	706,144
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)											
	45	322,908	104,341	323,845	0	0	0	497,178	1,248,272	1,237,025	1,674,555

CITY OF OXFORD

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	152,557	16,468		0	0			169,025	120,000	120,876
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	152,557	16,468		0	0			169,025	120,000	120,876
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			198,144					198,144	31,100	313,529
Other City Taxes	6	4,433	480		0	0			4,913	5,100	20,970
Licenses & Permits	7	2,000	0					0	2,000	2,000	2,060
Use of Money and Property	8	16,000	0	0	0	0	0	0	16,000	16,000	16,695
Intergovernmental	9	31,351	84,146	0	0	0		0	115,497	284,400	152,118
Charges for Fees & Service	10	1,000	0		0	0		324,500	325,500	324,000	328,412
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	6,000	0		0	0	0	0	6,000	6,000	13,751
Sub-Total Revenues	13	213,341	101,094	198,144	0	0	0	324,500	837,079	788,600	968,411
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	213,341	101,094	198,144	0	0	0	324,500	837,079	788,600	968,411
Expenditures & Other Financing Uses											
Public Safety	18	65,600	0	0			0		65,600	65,300	65,258
Public Works	19	25,000	83,500	0			0		108,500	110,500	211,252
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	25,100	0	0			0		25,100	24,750	24,686
Community and Economic Development	22	2,000	0	0			0		2,000	2,000	2,301
General Government	23	90,000	17,000	0			0		107,000	88,900	92,059
Debt Service	24	0	0	198,000	0				198,000	95,000	490,685
Capital Projects	25	0	0	0		0	0		0	0	0
Total Government Activities Expenditures	26	207,700	100,500	198,000	0	0	0		506,200	386,450	886,241
Business Type Proprietary: Enterprise & ISF	27							305,820	305,820	439,382	339,889
Total Gov & Bus Type Expenditures	28	207,700	100,500	198,000	0	0	0	305,820	812,020	825,832	1,226,130
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	207,700	100,500	198,000	0	0	0	305,820	812,020	825,832	1,226,130
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	5,641	594	144	0	0	0	18,680	25,059	-37,232	-257,719
Beginning Fund Balance July 1	33	109,567	3,247	125,701	0	0	0	172,678	411,193	448,425	706,144
Ending Fund Balance June 30	34	115,208	3,841	125,845	0	0	0	191,358	436,252	411,193	448,425

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

City Name: OXFORD

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) UTILITY	225,000		9,000	3,780	540	13,320	13,320	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			9,000	3,780	540	13,320	13,320	0

