

# 96-923

## Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2020 - ENDING JUNE 30, 2021

Resolution No.: \_\_\_\_\_

The City of: Ossian

County Name: WINNESHIEK

Date Budget Adopted: \_\_\_\_\_

(Date) xx/xx/xx

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.

563-532-8939

Telephone Number

Signature

County Auditor Date Stamp

### January 1, 2019 Property Valuations

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	26,968,552	26,686,618	845
<b>DEBT SERVICE</b>	<b>26,968,552</b>	<b>26,686,618</b>	
Ag Land	446,021		

### 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	5 218,445	216,162	43 8.10000
<b>(384) Non-Voted Other Permissible Levies</b>					
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 3,640	3,602	47 0.13497
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 27,561	27,273	52 1.02197
12(21)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462	0	465 0
<b>(384) Voted Other Permissible Levies</b>					
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
<b>Total General Fund Regular Levies (5 thru 24)</b>			25 249,646	247,037	
384.1	3.00375	Ag Land	26 1,340	1,340	63 3.00375
<b>Total General Fund Tax Levies (25 + 26)</b>			27 250,986	248,377	Do Not Add
<b>Special Revenue Levies</b>					
384.8	0.27000	Emergency (if general fund at levy limit)	28 7,281	7,205	64 0.26998
384.6	Amt Nec	Police & Fire Retirement	29	0	0
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30 21,652	21,426	0.80288
Rules	Amt Nec	Other Employee Benefits	31 18,800	18,604	0.69711
<b>Total Employee Benefit Levies (29,30,31)</b>			32 40,452	40,030	65 1.49997
<b>Sub Total Special Revenue Levies (28+32)</b>			33 47,733	47,235	
<b>Valuation</b>					
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
	SSMID 8 (A)	(B)		1185 0	### 0
<b>Total Special Revenue Levies</b>			39 47,733	47,235	
384.4	Amt Nec	Debt Service Levy 76.10(6)	40 43,180	42,728	70 1.60112
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41	0	71 0
<b>Total Property Taxes (27+39+40+41)</b>			42 341,899	338,340	72 12.62801

### 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, 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)

<b>CITY NAME</b> Ossian	<b>NOTICE OF PUBLIC HEARING -PROPOSED PROPERTY TAX LEVY</b> Fiscal Year July 1, 2020 - June 30, 2021	<b>CITY CODE</b> 96-923
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The City Council will conduct a public hearing on the proposed Fiscal Year City property tax levy as follows:

<b>Meeting Date:</b> 2/3/2020	<b>Meeting Time:</b> 5:00 PM	<b>Meeting Location:</b> Community Center-City Council Mtg Room @ 123 W. Main Street
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At the public hearing any resident or taxpayer may present objections to, or arguments in favor of the proposed tax levy. After adoption of the proposed tax levy, the Council will publish notice and hold a hearing on the proposed city budget.

<b>City Web Site (if available):</b>		<b>City Telephone Number:</b>		
<b>Iowa Department of Management</b>				
	<b>Current Year Certified Property Tax</b> 2019/2020	<b>Budget Year Effective Property Tax</b> 2020/2021**	<b>Budget Year Proposed Maximum Property Tax</b> 2020/2021	<b>Annual % CHG</b>
Regular Taxable Valuation	1 27,391,388	26,968,552	26,968,552	
<b>Tax Levies:</b>				
Regular General	2 \$221,870	\$221,870	\$218,445	
Contract for Use of Bridge	3 \$0	\$0		
Opr & Maint Publicly Owned Transit	4 \$0	\$0		
Rent, Ins. Maint. Of Non-Owned Civ. Ctr.	5 \$0	\$0		
Opr & Maint of City-Owned Civic Center	6 \$3,698	\$3,698	\$3,640	
Planning a Sanitary Disposal Project	7 \$0	\$0		
Liability, Property & Self-Insurance Costs	8 \$28,000	\$28,000	\$27,561	
Support of Local Emer. Mgmt. Commission	9 \$0	\$0		
Emergency	10 \$7,396	\$7,396	\$7,281	
Police & Fire Retirement	11 \$0	\$0		
FICA & IPERS	12 \$17,000	\$17,000	\$18,878	
Other Employee Benefits	13 \$24,208	\$24,208	\$25,460	
<b>*Total 384.15A Maximum Tax Levy</b>	14 \$302,172	\$302,172	\$301,265	<b>-0.30%</b>
<b>Calculated 384.15A Maximum Tax Rate</b>	15 \$11.03164	\$11.20461	\$11.17097	

Explanation of significant increases in the budget:

If applicable, the above notice also available online at:

City Web Site: <http://www.ossianiowa.com> and Face Book: [www.facebook.com/cityofossian](http://www.facebook.com/cityofossian)

\*Total city tax rate will also include voted general fund levy, debt service levy, and capital improvement reserve levy

\*\*Budget year effective property tax rate is the rate that would be assessed for these levies if the dollars requested is not changed in the coming budget year

**CHECK CITY VALUATIONS**

Taxable Valuations By Class By Levy Authority  
 100% Valuations By Class By Levy Authority

**Commercial & Industrial Replacement Claim Estimation**

This sheet has been designed to allow each city to estimate the amount of property tax reimbursement that will be received from the State for each fund.

The City of Ossian

	(A) Commercial - Non-TIF	(B) Commercial - TIF	(C) Industrial - Non-TIF	(D) Industrial - TIF
1 Taxable	4,318,869		90,189	
2 100% Assessed	4,798,742		100,210	

**REPLACEMENT \$**

3 General Fund	\$3,401	REVENUES, LINE 18, COL (C)
4 Special Fund	\$650	REVENUES, LINE 18, COL (D)
5 Debt Fund	\$588	REVENUES, LINE 18, COL (F)
6 Capital Reserve Fund	\$0	REVENUES, LINE 18, COL (G)

**REPLACEMENT PAYMENT PERCENTAGE**

Beginning in FY 2017-2018, the amount of commercial & industrial replacement payments paid by the State of Iowa to local governments becomes limited by the total amount of payments made in FY 2016-2017. This limitation of total dollars available for repayment of commercial & industrial replacement claims may cause all payments to local governments to be pro-rated. The amount of proration necessary for the budget year will not be known until August, but the dropdown below will allow the estimated commercial & industrial replacement payments to be reduced by a selected proration percentage.

To reduce that estimated amount of commercial & industrial replacement payment budgeted for the coming fiscal year, complete an estimation of the replacement payment above. Once complete, select a proration percentage from the list below. The proration percentage will limit the amount of estimated replacement payment budgeted. This will hopefully prevent an over estimation in the budget year revenues.



\* Please input the amount of revenue being received from any grants or reimbursements from the State of Iowa, excluding the replacement amounts on lines 3 through 6 above. Separate the revenues by fund receiving the money.

Other State Grants & Reimbursements	18	(A) General	(B) Special Revenue	(C) TIF Sp. Revenue	(D) Debt Service	(E) Capital Projects	(F) Proprietary
				\$1,200			

## Commercial & Industrial Replacement Claim Estimation

For SSMIDs

The City of Ossian

SSMID 1

		(A)	(B)		REPLACEMENT \$
		Commercial - Reg	Industrial - Reg		
1	Taxable				
2	Assessed				\$0

SSMID 2

		(A)	(B)		REPLACEMENT \$
		Commercial - Reg	Industrial - Reg		
1	Taxable				
2	Assessed				\$0

SSMID 3

		(A)	(B)		REPLACEMENT \$
		Commercial - Reg	Industrial - Reg		
1	Taxable				
2	Assessed				\$0

SSMID 4

		(A)	(B)		REPLACEMENT \$
		Commercial - Reg	Industrial - Reg		
1	Taxable				
2	Assessed				\$0

SSMID 5

		(A)	(B)		REPLACEMENT \$
		Commercial - Reg	Industrial - Reg		
1	Taxable				
2	Assessed				\$0

SSMID 6

		(A)	(B)		REPLACEMENT \$
		Commercial - Reg	Industrial - Reg		
1	Taxable				
2	Assessed				\$0

SSMID 7

		(A)	(B)		REPLACEMENT \$
		Commercial - Reg	Industrial - Reg		
1	Taxable				
2	Assessed				\$0

SSMID 8

		(A)	(B)		REPLACEMENT \$
		Commercial - Reg	Industrial - Reg		
1	Taxable				
2	Assessed				\$0

1	Special Fund	REPLACEMENT \$	\$0
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Fund Balance Worksheet for City of **Ossian**

		<b>(1) 2019</b>				<b>(2) 2020</b>				<b>(3) 2021</b>									
		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)	General (A)	Spec Rev (B)	TIF Special Rev (C)	Debt Serv (D)	Capt Proj (E)	Permanent (G)	Tot Govt	Proprietary (I)	Grand Total
<b>** Annual Report FY</b>																			
	Beginning Fund Balance July 1 (pg 5, line 134) *	301,980	292,618	0	6,451	232,156	0	833,205	143,881	977,086	322,028	317,856	0	26,638	215,332	0	881,854	166,203	1,048,057
	Actual Revenues Except Beg Bal (pg 5, line 132) *	411,105	258,076	0	223,346	1,097	0	893,624	291,915	1,185,539	410,830	257,272	0	199,812	20,748	0	888,662	311,000	1,199,662
	Actual Expenditures Except End Bal (pg 9, line 136) *	391,057	232,838	0	203,159	17,921	0	844,975	269,593	1,114,568	392,353	301,319	0	198,445	230,000	0	1,122,117	317,616	1,439,733
	Ending Fund Balance June 30 (pg 9, line 147) *	322,028	317,856	0	26,638	215,332	0	881,854	166,203	1,048,057	340,505	273,809	0	28,005	6,080	0	648,399	159,587	807,986
<b>** Re-Estimated FY</b>																			
	Beginning Fund Balance	322,028	317,856	0	26,638	215,332	0	881,854	166,203	1,048,057	340,505	273,809	0	28,005	6,080	0	648,399	159,587	807,986
	Re-Est Revenues	410,830	257,272	0	199,812	20,748	0	888,662	311,000	1,199,662	398,618	261,785	0	200,768	0	0	861,171	348,000	1,209,171
	Re-Est Expenditures	392,353	301,319	0	198,445	230,000	0	1,122,117	317,616	1,439,733	406,538	279,888	0	201,180	0	0	887,606	334,564	1,222,170
	Ending Fund Balance	340,505	273,809	0	28,005	6,080	0	648,399	173,023	794,987	332,585	255,706	0	27,593	6,080	0	621,964	173,023	794,987
<b>** Budget FY</b>																			
	Beginning Fund Balance	340,505	273,809	0	28,005	6,080	0	648,399	159,587	807,986	340,505	273,809	0	28,005	6,080	0	648,399	159,587	807,986
	Revenues	398,618	261,785	0	200,768	0	0	861,171	348,000	1,209,171	398,618	261,785	0	200,768	0	0	861,171	348,000	1,209,171
	Expenditures	406,538	279,888	0	201,180	0	0	887,606	334,564	1,222,170	406,538	279,888	0	201,180	0	0	887,606	334,564	1,222,170
	Ending Fund Balance	332,585	255,706	0	27,593	6,080	0	621,964	173,023	794,987	332,585	255,706	0	27,593	6,080	0	621,964	173,023	794,987

\* The figures in section (1) are taken from FORM F-66(A-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2019

\*\* The remaining two sections are filled in by the software once ALL worksheets are completed.

CITY OF Ossian

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. <input type="text" value="0"/>	<u>0</u>
2	Support of a Local Emerg. Mgmt. Comm. <u>0</u>	<u>0</u>
3	TOTAL FOR FISCAL YEAR 2021	<u>0</u>

RE-ESTIMATED EXPENDITURES SCHEDULE PAGE 1

RE-ESTIMATED Fiscal Year Ending 2020

Fiscal Years

GOVERNMENT ACTIVITIES (A)	(B)	GENERAL (C)	SPECIAL REVENUE (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	RE-ESTIMATED 2020 (J)	ACTUAL 2019 (K)
<b>PUBLIC SAFETY</b>										
Police Department/Crime Prevention	1	30,500							30,500	30,500
Jail	2								0	0
Emergency Management	3								0	0
Flood Control	4								0	0
Fire Department	5	8,700							8,700	8,471
Ambulance	6								0	0
Building Inspections	7								0	0
Miscellaneous Protective Services	8								0	0
Animal Control	9								0	0
Other Public Safety	10								0	0
TOTAL (lines 1 - 10)	11	39,200	0				0		39,200	38,971
<b>PUBLIC WORKS</b>										
Roads, Bridges, & Sidewalks	12		61,155						61,155	78,636
Parking - Meter and Off-Street	13								0	0
Street Lighting	14	20,000							20,000	19,376
Traffic Control and Safety	15								0	0
Snow Removal	16		12,000						12,000	16,730
Highway Engineering	17								0	0
Street Cleaning	18								0	0
Airport (if not Enterprise)	19								0	0
Garbage (if not Enterprise)	20	62,000							62,000	60,421
Other Public Works	21	83,500	82,450						165,950	84,916
TOTAL (lines 12 - 21)	22	165,500	155,605				0		321,105	260,079
<b>HEALTH &amp; SOCIAL SERVICES</b>										
Welfare Assistance	23								0	0
City Hospital	24								0	0
Payments to Private Hospitals	25								0	0
Health Regulation and Inspection	26								0	0
Water, Air, and Mosquito Control	27								0	0
Community Mental Health	28								0	0
Other Health and Social Services	29								0	0
TOTAL (lines 23 - 29)	30	0	0				0		0	0
<b>CULTURE &amp; RECREATION</b>										
Library Services	31	63,132	1,000						64,132	51,711
Museum, Band and Theater	32								0	0
Parks	33	14,000							14,000	9,514
Recreation	34	7,000							7,000	7,068
Cemetery	35	5,000							5,000	4,460
Community Center, Zoo, & Marina	36	1,000							1,000	48,042
Other Culture and Recreation	37								0	0
TOTAL (lines 31 - 37)	38	90,132	1,000				0		91,132	120,795

**RE-ESTIMATED EXPENDITURES SCHEDULE PAGE 2**  
**RE-ESTIMATED Fiscal Year Ending 2020**

Fiscal Years

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
		GENERAL REVENUES	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	RE-ESTIMATED 2020	ACTUAL 2019
		(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
<b>GOVERNMENT ACTIVITIES CONT.</b>										
<b>COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>										
39	Community Beautification								0	0
40	Economic Development								0	0
41	Housing and Urban Renewal								0	0
42	Planning & Zoning								0	0
43	Other Com & Econ Development								0	0
44	TIF Rebates								0	0
45	TOTAL (lines 39 - 44)	0	0	0	0	0	0	0	0	0
<b>GENERAL GOVERNMENT</b>										
46	Mayor, Council, & City Manager	6,066							6,066	5,346
47	Clerk, Treasurer, & Finance Adm.	38,655	15,258						53,913	42,171
48	Elections	1,400							1,400	0
49	Legal Services & City Attorney	1,500							1,500	525
50	City Hall & General Buildings	6,000							6,000	4,333
51	Tort Liability	28,000							28,000	23,936
52	Other General Government	15,900							15,900	13,958
53	TOTAL (lines 46 - 52)	97,521	15,258	0					112,779	90,269
<b>DEBT SERVICE</b>										
54	Gov Capital Projects				198,445				198,445	203,159
55	TIF Capital Projects					230,000			230,000	17,921
56	TOTAL CAPITAL PROJECTS	0	0	0	0	230,000			230,000	17,921
57	TOTAL Governmental Activities Expenditures (lines 11+22+30+38+44+52+53+54)	392,353	171,863	0	198,445	230,000	0		992,661	731,194
<b>BUSINESS TYPE ACTIVITIES</b>										
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>										
59	Water Utility								139,208	95,518
60	Sewer Utility								133,408	129,075
61	Electric Utility								0	0
62	Gas Utility								0	0
63	Airport								0	0
64	Landfill/Garbage								0	0
65	Transit								0	0
66	Cable TV, Internet & Telephone								0	0
67	Housing Authority								0	0
68	Storm Water Utility								0	0
69	Other Business Type (city hosp., ISF, parking, etc.)								0	0
70	Enterprise DEBT SERVICE								0	0
71	Enterprise CAPITAL PROJECTS								0	0
72	Enterprise TIF CAPITAL PROJECTS								0	0
73	TOTAL BUSINESS TYPE EXPENDITURES (lines 56 - 68)								272,616	224,593
74	TOTAL ALL EXPENDITURES (lines 56+74)	392,353	171,863	0	198,445	230,000	0	272,616	1,265,277	955,787
75	Regular Transfers Out		129,456					45,000	174,456	158,781
76	Internal TIF Loan Transfers Out								0	0
77	Total ALL Transfers Out	0	129,456	0	0	0	0	45,000	174,456	158,781
78	Total Expenditures and Other Fin Uses (lines 73+74)	392,353	301,319	0	198,445	230,000	0	317,616	1,439,733	1,114,568
79	Ending Fund Balance June 30	340,505	273,809	0	28,005	6,080	0	159,587	807,986	1,048,057

THE USE OF THE CONTINUING APPROPRIATION IS VOLUNTARY. SUCH EXPENDITURES DO NOT REQUIRE AN AMENDMENT. HOWEVER THE ORIGINAL AMOUNT OF THE CAPITAL PROJECT MUST HAVE APPEARED ON A PREVIOUS YEAR'S BUDGET TO OBTAIN THE SPENDING AUTHORITY. THE CONTINUING APPROPRIATION CAN NOT BE FOR A YEAR PRIOR TO THE ACTUAL YEAR. CONTINUING APPROPRIATIONS END WITH THE ACTUAL YEAR. SEE INSTRUCTIONS.



**RE-ESTIMATED REVENUES DETAIL**  
**RE-ESTIMATED Fiscal Year Ending 2020**

**Fiscal Years**

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	RE-ESTIMATED 2020 (J)	ACTUAL 2019 (K)
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>										
Taxes Levied on Property	1	252,559	48,118		43,011				343,688	341,480
Less: Uncollected Property Taxes - Levy Year	2								0	0
Net Current Property Taxes (line 1 minus line 2)	3	252,559	48,118		43,011	0			343,688	341,480
Delinquent Property Taxes	4								0	0
TIF Revenues	5								0	0
Other City Taxes:										
Utility Tax Replacement Excise Taxes	6	2,530	486		434				3,450	3,482
Utility franchise tax (Iowa Code Chapter 384.2)	7	26,000							26,000	31,305
Parimutuel wager tax	8								0	0
Gaming wager tax	9								0	0
Mobile Home Taxes	10								0	0
Hotel/Motel Taxes	11								0	0
Other Local Option Taxes	12	100,000							100,000	107,989
Subtotal - Other City Taxes (lines 6 thru 12)	13	28,530	100,486		434	0			129,450	142,776
Licenses & Permits	14	1,450							1,450	2,110
Use of Money & Property	15	6,300							6,300	12,753
Intergovernmental:										
Federal Grants & Reimbursements	16								0	0
Road Use Taxes	17		102,245						102,245	109,162
Other State Grants & Reimbursements	18	4,570	646		577				5,793	6,904
Local Grants & Reimbursements	19	19,000							19,000	24,993
Subtotal - Intergovernmental (lines 16 thru 19)	20	23,570	102,891	0	577	0			127,038	141,059
Charges for Fees & Service:										
Water Utility	21							137,000	137,000	135,353
Sewer Utility	22							174,000	174,000	153,928
Electric Utility	23								0	0
Gas Utility	24								0	0
Parking	25								0	0
Airport	26								0	0
Landfill/Garbage	27	62,000							62,000	59,880
Hospital	28								0	0
Transit	29								0	0
Cable TV, Internet & Telephone	30								0	0
Housing Authority	31								0	0
Storm Water Utility	32								0	0
Other Fees & Charges for Service	33	1,300							1,300	3,210
Subtotal - Charges for Service (lines 21 thru 33)	34	63,300	0		0	0		311,000	374,300	352,371
Special Assessments	35				10,790				10,790	22,105
Miscellaneous	36	10,942	500			20,748			32,190	12,104
Other Financing Sources:										
Regular Operating Transfers In	37	24,179	5,277		145,000				174,456	158,781
Internal TIF Loan Transfers In	38								0	0
Subtotal ALL Operating Transfers In	39	24,179	5,277	0	145,000	0	0	0	174,456	158,781
Proceeds of Debt (Excluding TIF Internal Borrowing)	40								0	0
Proceeds of Capital Asset Sales	41								0	0
Subtotal-Other Financing Sources (lines 36 thru 38)	42	24,179	5,277	0	145,000	0	0	0	174,456	158,781
<b>Total Revenues except for beginning fund balance</b>	<b>43</b>	<b>410,830</b>	<b>257,272</b>	<b>0</b>	<b>199,812</b>	<b>20,748</b>	<b>0</b>	<b>311,000</b>	<b>1,199,662</b>	<b>1,185,539</b>
(lines 3, 4, 5, 12, 13, 14, 19, 33, 34, 35, & 39)										
Beginning Fund Balance July 1	44	322,028	317,856	0	26,638	215,332	0	166,203	1,048,057	977,086
<b>TOTAL REVENUES &amp; BEGIN BALANCE (lines 41+42)</b>	<b>45</b>	<b>732,858</b>	<b>575,128</b>	<b>0</b>	<b>226,450</b>	<b>236,080</b>	<b>0</b>	<b>477,203</b>	<b>2,247,719</b>	<b>2,162,625</b>

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2021

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 2021 (J)	RE-ESTIMATED 2020 (K)	ACTUAL 2019 (L)
<b>PUBLIC SAFETY</b>											
Police Department/Crime Prevention	1	30,500							30,500	30,500	30,500
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	12,500							12,500	8,700	8,471
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
<b>TOTAL (lines 1 - 10)</b>	<b>11</b>	<b>43,000</b>	<b>0</b>				<b>0</b>		<b>43,000</b>	<b>39,200</b>	<b>38,971</b>
<b>PUBLIC WORKS</b>											
Roads, Bridges, & Sidewalks	12		86,155						86,155	61,155	78,636
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	23,000							23,000	20,000	19,376
Traffic Control and Safety	15								0	0	0
Snow Removal	16		15,000						15,000	12,000	16,730
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	62,000							62,000	62,000	60,421
Other Public Works	21	84,000	11,000						95,000	165,950	84,916
<b>TOTAL (lines 12 - 21)</b>	<b>22</b>	<b>169,000</b>	<b>112,155</b>				<b>0</b>		<b>281,155</b>	<b>321,105</b>	<b>260,079</b>
<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								0	0	0
Community Mental Health	28								0	0	0
Other Health and Social Services	29								0	0	0
<b>TOTAL (lines 23 - 29)</b>	<b>30</b>	<b>0</b>	<b>0</b>				<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>CULTURE &amp; RECREATION</b>											
Library Services	31	61,584	1,000						62,584	64,132	51,711
Museum, Band and Theater	32								0	0	0
Parks	33	21,000							21,000	14,000	9,514
Recreation	34	10,000							10,000	7,000	7,068
Cemetery	35	5,500							5,500	5,000	4,460
Community Center, Zoo, & Marina	36	1,000							1,000	1,000	48,042
Other Culture and Recreation	37								0	0	0
<b>TOTAL (lines 31 - 37)</b>	<b>38</b>	<b>99,084</b>	<b>1,000</b>				<b>0</b>		<b>100,084</b>	<b>91,132</b>	<b>120,795</b>

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2021

Fiscal Years

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
GOVERNMENT ACTIVITIES CONT.	GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2021	RE-ESTIMATED 2020	ACTUAL 2019	
	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	
<b>COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>											
39 Community Beautification											
40 Economic Development											
41 Housing and Urban Renewal											
42 Planning & Zoning											
43 Other Com & Econ Development											
44 TIF Rebates											
45 TOTAL (lines 39 - 44)	0	0	0								
<b>GENERAL GOVERNMENT</b>											
46 Mayor, Council, & City Manager	6,103	7,800						13,903	6,066	5,346	
47 Clerk, Treasurer, & Finance Adm.	34,951							34,951	53,913	42,171	
48 Elections								0	1,400	0	
49 Legal Services & City Attorney	2,500							2,500	1,500	525	
50 City Hall & General Buildings	6,000							6,000	6,000	4,333	
51 Tort Liability	27,500							27,500	28,000	23,936	
52 Other General Government	18,400							18,400	15,900	13,958	
53 TOTAL (lines 46 - 52)	95,454	7,800						103,254	112,779	90,269	
<b>DEBT SERVICE</b>											
54 Gov Capital Projects				201,180				201,180	198,445	203,159	
55 TIF Capital Projects								0	230,000	17,921	
56 TOTAL CAPITAL PROJECTS	0	0	0					0	230,000	17,921	
57 TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	406,538	120,955		201,180				728,673	992,661	731,194	
<b>BUSINESS TYPE ACTIVITIES</b>											
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>											
59 Water Utility								154,932	139,208	95,518	
60 Sewer Utility								134,632	133,408	129,075	
61 Electric Utility								0	0	0	
62 Gas Utility								0	0	0	
63 Airport								0	0	0	
64 Landfill/Garbage								0	0	0	
65 Transit								0	0	0	
66 Cable TV, Internet & Telephone								0	0	0	
67 Housing Authority								0	0	0	
68 Storm Water Utility								0	0	0	
69 Other Business Type (city hosp., ISF, parking, etc.)								0	0	0	
70 Enterprise DEBT SERVICE								0	0	0	
71 Enterprise CAPITAL PROJECTS								0	0	0	
72 Enterprise TIF CAPITAL PROJECTS								0	0	0	
73 TOTAL Business Type Expenditures (lines 59 - 73)	406,538	120,955		201,180				289,564	272,616	224,593	
74 TOTAL ALL EXPENDITURES (lines 56+74)	406,538	120,955		201,180				289,564	1,265,277	955,787	
75 Regular Transfers Out		158,933						45,000	174,456	158,781	
76 Internal TIF Loan / Repayment Transfers Out								0	0	0	
77 Total ALL Transfers Out	0	158,933		0				45,000	174,456	158,781	
78 Total Expenditures & Fund Transfers Out (lines 75-78)	406,538	279,888		201,180				334,564	1,439,733	1,114,568	
<b>Ending Fund Balance June 30</b>	332,585	255,706		27,593	6,080	0	173,023	794,987	807,986	1,048,057	

\* 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.

**REVENUES DETAIL**  
**Fiscal Year Ending 2021**

**Fiscal Years**

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
		GENERAL	SPECIAL	TIF	DEBT	CAPITAL	PERMANENT	PROPRIETARY	BUDGET	RE-ESTIMATED	ACTUAL
		(C)	REVENUES	SPECIAL	SERVICE	PROJECTS	(H)	(I)	2021	2020	2019
			(D)	REVENUES	(F)	(G)	(H)	(I)	(J)	(K)	(L)
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>											
Taxes Levied on Property	1	248,377	47,235		42,728	0			338,340	343,688	341,480
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	248,377	47,235		42,728	0			338,340	343,688	341,480
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	2,609	498		452	0			3,559	3,482	3,482
Utility franchise tax (Iowa Code Chapter 364.2)	7	26,000							26,000	26,000	31,305
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		102,000						102,000	100,000	107,989
Subtotal - Other City Taxes (lines 6 thru 12)	13	28,609	102,498		452	0			131,559	129,450	142,776
Licenses & Permits	14	1,675							1,675	1,450	2,110
Use of Money & Property	15	7,000							7,000	6,300	12,753
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		105,625						105,625	102,245	109,162
Other State Grants & Reimbursements	18	4,601	650		588	0			5,839	5,793	6,904
Local Grants & Reimbursements	19	20,000							20,000	19,000	24,993
Subtotal - Intergovernmental (lines 16 thru 19)	20	24,601	106,275		588	0			131,464	127,038	141,059
Charges for Fees & Service:											
Water Utility	21								137,000	137,000	135,353
Sewer Utility	22								183,000	174,000	153,928
Electric Utility	23								0	0	0
Gas Utility	24								0	0	0
Parking	25								0	0	0
Airport	26								62,000	62,000	59,880
Landfill/Garbage	27	62,000							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	1,300	3,210
Subtotal - Charges for Service (lines 21 thru 33)	34	62,000	0		10,000	0		320,000	382,000	374,300	352,371
Special Assessments	35								10,000	22,105	22,105
Miscellaneous	36	2,700	500						3,200	32,190	12,104
Other Financing Sources:											
Regular Operating Transfers In	37	23,656	5,277		147,000			28,000	203,933	174,456	158,781
Internal TIF Loan Transfers In	38								0	0	0
Subtotal ALL Operating Transfers In	39	23,656	5,277		147,000	0		28,000	203,933	174,456	158,781
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	23,656	5,277		147,000	0		28,000	203,933	174,456	158,781
<b>Total Revenues except for beginning fund balance</b>	<b>43</b>	<b>398,618</b>	<b>261,785</b>		<b>200,768</b>	<b>0</b>		<b>348,000</b>	<b>1,209,171</b>	<b>1,199,662</b>	<b>1,185,539</b>
Beginning Fund Balance July 1	44	340,505	273,809		28,005	6,080		159,587	807,986	1,048,057	977,086
<b>TOTAL REVENUES &amp; BEGIN BALANCE (lines 42-43)</b>	<b>45</b>	<b>739,123</b>	<b>535,594</b>		<b>228,773</b>	<b>6,080</b>		<b>507,587</b>	<b>2,017,157</b>	<b>2,247,719</b>	<b>2,162,625</b>

**ADOPTED BUDGET SUMMARY  
YEAR ENDED JUNE 30, 2021**

**Fiscal Years**

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
		GENERAL REVENUES	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2021	RE-ESTIMATED 2020	ACTUAL 2019
		(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
Revenues & Other Financing Sources											
Taxes Levied on Property	1	248,377	47,235		42,728	0			338,340	343,688	341,480
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	248,377	47,235		42,728	0			338,340	343,688	341,480
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	28,609	102,498		452	0			131,559	129,450	142,776
Licenses & Permits	7	1,675	0						1,675	1,450	2,110
Use of Money and Property	8	7,000	0		0	0	0	0	7,000	6,300	12,753
Intergovernmental	9	24,601	106,275		588	0			131,464	127,038	141,059
Charges for Fees & Service	10	62,000	0			0	0	320,000	382,000	374,300	352,371
Special Assessments	11	0	0		10,000	0	0	0	10,000	10,790	22,105
Miscellaneous	12	2,700	500			0	0	0	3,200	32,190	12,104
Sub-Total Revenues	13	374,962	256,508	0	53,768	0	0	320,000	1,005,238	1,025,206	1,026,758
<b>Other Financing Sources:</b>											
Total Transfers In	14	23,656	5,277	0	147,000	0	0	28,000	203,933	174,456	158,781
Proceeds of Debt	15	0	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	398,618	261,785	0	200,768	0	0	348,000	1,209,171	1,199,662	1,185,539
<b>Expenditures &amp; Other Financing Uses</b>											
Public Safety	18	43,000	0	0			0		43,000	39,200	38,971
Public Works	19	169,000	112,155	0			0		281,155	321,105	260,079
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	99,084	1,000	0			0		100,084	91,132	120,795
Community and Economic Development	22	0	0	0			0		0	0	0
General Government	23	95,454	7,800	0			0		103,254	112,779	90,269
Debt Service	24	0	0	0	201,180	0	0		201,180	198,445	203,159
Capital Projects	25	0	0	0		0	0		0	230,000	17,921
Total Government Activities Expenditures	26	406,538	120,955	0	201,180	0	0		728,673	992,661	731,194
Business Type Proprietary: Enterprise & ISF	27							289,564	289,564	272,616	224,593
Total Gov & Bus Type Expenditures	28	406,538	120,955	0	201,180	0	0	289,564	1,018,237	1,265,277	955,787
Total Transfers Out	29	0	158,933	0	0	0	0	45,000	203,933	174,456	158,781
Total ALL Expenditures/Fund Transfers Out	30	406,538	279,888	0	201,180	0	0	334,564	1,222,170	1,439,733	1,114,568
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31	-7,920	-18,103	0	-412	0	0	13,436	-12,999	-240,071	70,971
	32										
Beginning Fund Balance July 1	33	340,505	273,809	0	28,005	6,080	0	159,587	807,986	1,048,057	977,086
Ending Fund Balance June 30	34	332,585	255,706	0	27,593	6,080	0	173,023	794,987	807,986	1,048,057

LONG TERM DEBT SCHEDULE  
 GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS  
 PAGE 1

Fiscal Year 2021

City Name: Ossian

	Debt Name (A)	Amount of Issue (B)	Type of Debt Obligation (C)	Debt Resolution Number (D)	Principal Due FY 2021 (E)	Interest Due FY 2021 (F)	Total Obligation Due FY 2021 (G)	Bond Reg./ Paying Agent Fees Due FY 2021 (H)	Reductions due to Refinancing or Prepayment of Certified Debt (I)	Paid from Funds OTHER THAN Current Year Debt Service Taxes (J)	Amount Paid Current Year Debt Service Levy (K)
(1)	2013 Shop/Fire Station Project	700,000	GO		60,000	9,100	69,100	500		32,500	37,100
(2)	2018 Jessie/St/Reilly/Swer Interceptor Project	123,000	GO		100,000	31,080	131,080	500		125,500	6,080
(3)			NO SELECTION								
(4)			NO SELECTION								
(5)			NO SELECTION								
(6)			NO SELECTION								
(7)			NO SELECTION								
(8)			NO SELECTION								
(9)			NO SELECTION								
(10)			NO SELECTION								
(11)			NO SELECTION								
(12)			NO SELECTION								
(13)			NO SELECTION								
(14)			NO SELECTION								
(15)			NO SELECTION								
(16)			NO SELECTION								
(17)			NO SELECTION								
(18)			NO SELECTION								
(19)			NO SELECTION								
(20)			NO SELECTION								
(21)			NO SELECTION								
(22)			NO SELECTION								
(23)			NO SELECTION								
(24)			NO SELECTION								
(25)			NO SELECTION								
(26)			NO SELECTION								
(27)			NO SELECTION								
(28)			NO SELECTION								
(29)			NO SELECTION								
(30)			NO SELECTION								
<b>TOTALS</b>					160,000	40,180	200,180	1,000	0	158,000	43,180

NOT ENOUGH DEBT SERVICE PAYMENT BUDGETED IN DEBT SERVICE FUND TO  
 PAY GO DEBTS (Line 54, Col. F, EXP P2)

**NOTICE OF PUBLIC HEARING  
BUDGET ESTIMATE**

FISCAL YEAR BEGINNING JULY 1, 2020 - ENDING JUNE 30, 2021

City of Ossian, Iowa

The City Council will conduct a public hearing on the proposed Budget at 123 W. Main St; Council Mtg Room

on 3/2/2020 at 5:00 pm

*(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 . . . . . \$ 12.62801

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.

563-532-8939

phone number

Joyce Bakewell

City Clerk/Finance Officer's NAME

	Budget FY 2021	Re-estimated FY 2020	Actual FY 2019
	(a)	(b)	(c)
<b>Revenues &amp; Other Financing Sources</b>			
Taxes Levied on Property	1 338,340	343,688	341,480
Less: Uncollected Property Taxes-Levy Year	2 0	0	0
<b>Net Current Property Taxes</b>	<b>3</b> 338,340	343,688	341,480
Delinquent Property Taxes	4 0	0	0
TIF Revenues	5 0	0	0
Other City Taxes	6 131,559	129,450	142,776
Licenses & Permits	7 1,675	1,450	2,110
Use of Money and Property	8 7,000	6,300	12,753
Intergovernmental	9 131,464	127,038	141,059
Charges for Fees & Service	10 382,000	374,300	352,371
Special Assessments	11 10,000	10,790	22,105
Miscellaneous	12 3,200	32,190	12,104
Other Financing Sources	13 0	0	0
Transfers In	14 203,933	174,456	158,781
<b>Total Revenues and Other Sources</b>	<b>15</b> 1,209,171	1,199,662	1,185,539
<b>Expenditures &amp; Other Financing Uses</b>			
Public Safety	16 43,000	39,200	38,971
Public Works	17 281,155	321,105	260,079
Health and Social Services	18 0	0	0
Culture and Recreation	19 100,084	91,132	120,795
Community and Economic Development	20 0	0	0
General Government	21 103,254	112,779	90,269
Debt Service	22 201,180	198,445	203,159
Capital Projects	23 0	230,000	17,921
<b>Total Government Activities Expenditures</b>	<b>24</b> 728,673	992,661	731,194
Business Type / Enterprises	25 289,564	272,616	224,593
<b>Total ALL Expenditures</b>	<b>26</b> 1,018,237	1,265,277	955,787
Transfers Out	27 203,933	174,456	158,781
<b>Total ALL Expenditures/Transfers Out</b>	<b>28</b> 1,222,170	1,439,733	1,114,568
<b>Excess Revenues &amp; Other Sources Over (Under) Expenditures/Transfers Out</b>	<b>29</b> -12,999	-240,071	70,971
Beginning Fund Balance July 1	30 807,986	1,048,057	977,086
<b>Ending Fund Balance June 30</b>	<b>31</b> 794,987	807,986	1,048,057