

# 33-319

## Adoption of Budget and Certification of City Taxes

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

The City of: Wadena County Name: FAYETTE Date Budget Adopted: 3/2/2015  
(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.

563-774-2875

Telephone Number

Signature

County Auditor Date Stamp

### January 1, 2014 Property Valuations

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	3,516,131	3,403,507	262
<b>DEBT SERVICE</b>	3,516,131	3,403,507	
Ag Land	184,855		

### 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 28,481	27,568	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	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 3,000	2,904	52 0.85321
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 31,481	30,472	
384.1	3.00375	Ag Land	26 555	555	63 3.00375
<b>Total General Fund Tax Levies (25 + 26)</b>			27 32,036	31,027	Do Not Add
<b>Special Revenue Levies</b>					
384.8	0.27000	Emergency (if general fund at levy limit)	28 498	482	64 0.14163
384.6	Amt Nec	Police & Fire Retirement	29	0	0
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30 800	774	0.22752
Rules	Amt Nec	Other Employee Benefits	31	0	0
<b>Total Employee Benefit Levies (29,30,31)</b>			32 800	774	65 0.22752
<b>Sub Total Special Revenue Levies (28+32)</b>			33 1,298	1,256	
<b>Valuation</b>					
386	As Req	With Gas & Elec	Without Gas & Elec		
	SSMID 1 (A)	(B)		34	66 0
	SSMID 2 (A)	(B)		35	67 0
	SSMID 3 (A)	(B)		36	68 0
	SSMID 4 (A)	(B)		37	69 0
	SSMID 5 (A)	(B)	555	565	0
	SSMID 6 (A)	(B)	556	566	0
	SSMID 7 (A)	(B)	1177		0
<b>Total SSMID</b>			38 0	0	Do Not Add
<b>Total Special Revenue Levies</b>			39 1,298	1,256	
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
<b>Total Property Taxes (27+39+40+41)</b>			42 33,334	32,283	72 9.32236

**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

**Wadena**

		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)
<b>(1)</b>										
<b>*Annual Report FY 2014</b>										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	101,267	29,196	0	0	0	0	130,463	140,261	270,724
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	74,005	32,879	0	0	0	0	106,884	86,773	193,657
Actual Expenditures Except End Bal (pg 12, line 259) *	3	98,099	37,206	0	0	0	0	135,305	64,049	199,354
Ending Fund Balance June 30 (pg 12, line 261) *	4	77,173	24,869	0	0	0	0	102,042	162,985	265,027
<b>(2)</b>		<b>General</b>	<b>Spec Rev</b>	<b>TIF Special Rev</b>	<b>Debt Serv</b>	<b>Capt Proj</b>	<b>Permanent</b>	<b>Tot Govt</b>	<b>Proprietary</b>	<b>Grand Total</b>
<b>** Re-Estimated FY 2015</b>										
Beginning Fund Balance	5	77,173	24,869	0	0	0	0	102,042	162,985	265,027
Re-Est Revenues	6	99,479	30,000	0	0	0	0	129,479	92,520	221,999
Re-Est Expenditures	7	99,346	37,700	0	0	0	0	137,046	127,671	264,717
Ending Fund Balance	8	77,306	17,169	0	0	0	0	94,475	127,834	222,309
<b>(3)</b>		<b>General</b>	<b>Spec Rev</b>	<b>TIF Special Rev</b>	<b>Debt Serv</b>	<b>Capt Proj</b>	<b>Permanent</b>	<b>Tot Govt</b>	<b>Proprietary</b>	<b>Grand Total</b>
<b>** Budget FY 2016</b>										
Beginning Fund Balance	9	77,306	17,169	0	0	0	0	94,475	127,834	222,309
Revenues	10	73,824	33,813	0	0	0	0	107,637	92,595	200,232
Expenditures	11	72,843	37,700	0	0	0	0	110,543	88,412	198,955
Ending Fund Balance	12	78,287	13,282	0	0	0	0	91,569	132,017	223,586

\* 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** \_\_\_\_\_ **Wadena**

**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.	498	482
2	Support of a Local Emerg.Mgmt.Comm.	0	0
3	TOTAL FOR FISCAL YEAR 2014	498	482

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)
<b>PUBLIC SAFETY</b>											
Police Department/Crime Prevention	1	2,620							2,620	2,620	0
Jail	2								0	0	0
Emergency Management	3	700							700	700	585
Flood Control	4								0	0	0
Fire Department	5	18,184							18,184	28,184	49,585
Ambulance	6								0	0	0
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8	500							500	500	0
Animal Control	9								0	0	0
Other Public Safety	10	30							30	30	37
TOTAL (lines 1 - 10)	11	22,034	0				0		22,034	32,034	50,207
<b>PUBLIC WORKS</b>											
Roads, Bridges, & Sidewalks	12	1,000	15,000						16,000	16,000	10,691
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		7,000						7,000	7,000	5,905
Traffic Control and Safety	15								0	0	0
Snow Removal	16	1,350	1,200						2,550	2,550	4,613
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								0	0	0
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	2,350	23,200				0		25,550	25,550	21,209
<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	297							297	283	282
TOTAL (lines 23 - 29)	30	297	0				0		297	283	282
<b>CULTURE &amp; RECREATION</b>											
Library Services	31	15,690							15,690	15,690	13,711
Museum, Band and Theater	32								0	0	0
Parks	33	5,800							5,800	20,800	4,327
Recreation	34								0	0	0
Cemetery	35	3,650							3,650	3,650	2,030
Community Center, Zoo, & Marina	36								0	0	0
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	25,140	0				0		25,140	40,140	20,068

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)
<b>COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>												
Community Beautification	39									0	0	0
Economic Development	40		272							272	272	231
Housing and Urban Renewal	41									0	0	0
Planning & Zoning	42									0	0	0
Other Com & Econ Development	43									0	0	0
	44											
<b>TOTAL (lines 39 - 44)</b>	45		272	0	0			0		272	272	231
<b>GENERAL GOVERNMENT</b>												
Mayor, Council, & City Manager	46		3,900							3,900	3,900	3,376
Clerk, Treasurer, & Finance Adm.	47		6,250							6,250	7,100	4,961
Elections	48		500							500	500	481
Legal Services & City Attorney	49		750							750	750	200
City Hall & General Buildings	50		3,900							3,900	4,400	8,144
Tort Liability	51		4,000							4,000	3,992	3,992
Other General Government	52		3,450							3,450	3,625	3,560
<b>TOTAL (lines 46 - 52)</b>	53		22,750	0	0			0		22,750	24,267	24,714
<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> <i>(lines 11+22+30+38+45+53+54+57)</i>	58		72,843	23,200	0	0	0	0		96,043	122,546	116,711
<b>BUSINESS TYPE ACTIVITIES</b>												
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>												
Water Utility	59								25,822	25,822	65,259	19,095
Sewer Utility	60								40,090	40,090	39,912	25,743
Electric Utility	61								0	0	0	0
Gas Utility	62								0	0	0	0
Airport	63								0	0	0	0
Landfill/Garbage	64								22,500	22,500	22,500	19,211
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
<b>TOTAL Business Type Expenditures (lines 59 - 73)</b>	73								88,412	88,412	127,671	64,049
<b>TOTAL ALL EXPENDITURES (lines 58+74)</b>	74		72,843	23,200	0	0	0	0	88,412	184,455	250,217	180,760
Regular Transfers Out	75			14,500						14,500	14,500	18,594
Internal TIF Loan / Repayment Transfers Out	76									0	0	0
<b>Total ALL Transfers Out</b>	77		0	14,500	0	0	0	0	0	14,500	14,500	18,594
<b>Total Expenditures &amp; Fund Transfers Out (lines 75+76)</b>	78		72,843	37,700	0	0	0	0	88,412	198,955	264,717	199,354
<b>Ending Fund Balance June 30</b>	79		78,287	13,282	0	0	0	0	132,017	223,586	222,309	265,027

\* 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)
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>											
	1	31,027	1,256		0	0			32,283	31,318	30,562
	2								0	0	0
	3	31,027	1,256		0	0			32,283	31,318	30,562
	4								0	0	0
	5								0	0	0
Other City Taxes:											
	6	1,009	42		0	0			1,051	1,046	0
	7								0	0	0
	8								0	0	0
	9								0	0	0
	10								0	0	0
	11								0	0	0
	12		17,500						17,500	16,500	17,244
	13	1,009	17,542		0	0			18,551	17,546	17,244
	14	250							250	250	190
	15	1,000						4,000	5,000	5,000	2,144
Intergovernmental:											
	16								0	0	0
	17		15,000						15,000	13,500	15,635
	18	1,218	15	0	0	0		0	1,233	1,023	905
	19	19,720							19,720	31,442	14,485
	20	20,938	15,015	0	0	0		0	35,953	45,965	31,025
Charges for Fees & Service:											
	21							32,575	32,575	32,500	27,411
	22							36,800	36,800	36,800	35,331
	23								0	0	0
	24								0	0	0
	25								0	0	0
	26								0	0	0
	27							19,220	19,220	19,220	19,119
	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	88,595	88,595	88,520	81,861
	35								0	0	0
	36	5,100							5,100	18,900	12,037
Other Financing Sources:											
	37	14,500							14,500	14,500	18,594
	38								0	0	0
	39	14,500	0	0	0	0	0	0	14,500	14,500	18,594
	40								0	0	0
	41								0	0	0
	42	14,500	0	0	0	0	0	0	14,500	14,500	18,594
<b>Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, &amp; 41)</b>											
	43	73,824	33,813	0	0	0	0	92,595	200,232	221,999	193,657
	44	77,306	17,169	0	0	0	0	127,834	222,309	265,027	270,724
<b>TOTAL REVENUES &amp; BEGIN BALANCE (lines 42+43)</b>											
	45	151,130	50,982	0	0	0	0	220,429	422,541	487,026	464,381

CITY OF

Wadena

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)
<b>Revenues &amp; Other Financing Sources</b>											
Taxes Levied on Property	1	31,027	1,256		0	0			32,283	31,318	30,562
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	31,027	1,256		0	0			32,283	31,318	30,562
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	1,009	17,542		0	0			18,551	17,546	17,244
Licenses & Permits	7	250	0					0	250	250	190
Use of Money and Property	8	1,000	0	0	0	0	0	4,000	5,000	5,000	2,144
Intergovernmental	9	20,938	15,015	0	0	0		0	35,953	45,965	31,025
Charges for Fees & Service	10	0	0		0	0		88,595	88,595	88,520	81,861
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	5,100	0		0	0	0	0	5,100	18,900	12,037
Sub-Total Revenues	13	59,324	33,813	0	0	0	0	92,595	185,732	207,499	175,063
<b>Other Financing Sources:</b>											
Total Transfers In	14	14,500	0	0	0	0	0	0	14,500	14,500	18,594
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	0
<b>Total Revenues and Other Sources</b>	<b>17</b>	<b>73,824</b>	<b>33,813</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>92,595</b>	<b>200,232</b>	<b>221,999</b>	<b>193,657</b>
<b>Expenditures &amp; Other Financing Uses</b>											
Public Safety	18	22,034	0	0			0		22,034	32,034	50,207
Public Works	19	2,350	23,200	0			0		25,550	25,550	21,209
Health and Social Services	20	297	0	0			0		297	283	282
Culture and Recreation	21	25,140	0	0			0		25,140	40,140	20,068
Community and Economic Development	22	272	0	0			0		272	272	231
General Government	23	22,750	0	0			0		22,750	24,267	24,714
Debt Service	24	0	0	0	0		0		0	0	0
Capital Projects	25	0	0	0		0	0		0	0	0
<b>Total Government Activities Expenditures</b>	<b>26</b>	<b>72,843</b>	<b>23,200</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>96,043</b>	<b>122,546</b>	<b>116,711</b>
Business Type Proprietary: Enterprise & ISF	27							88,412	88,412	127,671	64,049
<b>Total Gov &amp; Bus Type Expenditures</b>	<b>28</b>	<b>72,843</b>	<b>23,200</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>88,412</b>	<b>184,455</b>	<b>250,217</b>	<b>180,760</b>
<b>Total Transfers Out</b>	<b>29</b>	<b>0</b>	<b>14,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>14,500</b>	<b>14,500</b>	<b>18,594</b>
<b>Total ALL Expenditures/Fund Transfers Out</b>	<b>30</b>	<b>72,843</b>	<b>37,700</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>88,412</b>	<b>198,955</b>	<b>264,717</b>	<b>199,354</b>
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	981 -981	-3,887 3,887	0 0	0 0	0 0	0 0	4,183 -4,183	1,277 -1,277	-42,718 42,718	-5,697 5,697
<b>Beginning Fund Balance July 1</b>	<b>33</b>	<b>77,306</b>	<b>17,169</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>127,834</b>	<b>222,309</b>	<b>265,027</b>	<b>270,724</b>
<b>Ending Fund Balance June 30</b>	<b>34</b>	<b>78,287</b>	<b>13,282</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>132,017</b>	<b>223,586</b>	<b>222,309</b>	<b>265,027</b>

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

City Name: Wadena

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) Sewer	170,000		8,000	3,150	263	11,413	11,413	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			8,000	3,150	263	11,413	11,413	0

