

# 15-134

## Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2006 - ENDING JUNE 30, 2007

The City of: WIOTA County Name: CASS Date Budget Adopted: 03/14/06  
(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.

County Auditor Date Stamp		Telephone Number		Signature			
		<b>January 1, 2005 Property Valuations</b>				Last Official Census	
		With Gas & Electric		Without Gas & Electric			
		Regular	2a	1,790,420	2b		1,724,453
		<b>DEBT SERVICE</b>	3a	1,790,420	3b		1,724,453
	Ag Land	4a	30,396				

Code Sec.	Dollar Limit	Purpose	#N/A #N/A	(A) Request with Utility Replacement		(B) Property Taxes Levied		(C) Rate	
384.1	#N/A	Regular General levy	###	5	14,502	13,968	43	8.10000	
(384)		Non-Voted Other Permissible Levies							
12(8)	0.67500	Contract for use of Bridge		6	0	0	44	0	
12(10)	0.95000	Opr & Maint publicly owned Transit		7	0	0	45	0	
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center		8	0	0	46	0	
12(12)	0.13500	Opr & Maint of City owned Civic Center		9	0	0	47	0	
12(13)	0.06750	Planning a Sanitary Disposal Project		10	0	0	48	0	
12(14)	0.27000	Aviation Authority (under sec.330A.15)		11	0	0	49	0	
12(15)	Amt Nec	Joint city-county building lease		12	0	0	50	0	
12(16)	0.06750	Levee Impr. fund in special charter city		13	0	0	51	0	
12(18)	Amt Nec	Liability, property & self insurance costs		14	0	0	52	0	
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.		462	0	0	465	0	
(384)		Voted Other Permissible Levies							
12(1)	0.13500	Instrumental/Vocal Music Groups		15	0	0	53	0	
12(2)	0.81000	Memorial Building		16	0	0	54	0	
12(3)	0.13500	Symphony Orchestra		17	0	0	55	0	
12(4)	0.27000	Cultural & Scientific Facilities		18	0	0	56	0	
12(5)	As Voted	County Bridge		19	0	0	57	0	
12(6)	1.35000	Missi or Missouri River Bridge Const.		20	0	0	58	0	
12(9)	0.03375	Aid to a Transit Company		21	0	0	59	0	
12(17)	0.20500	Maintain Institution received by gift/devise		22	0	0	60	0	
12(19)	1.00000	City Emergency Medical District		463	0	0	466	0	
12(21)	0.27000	Support Public Library		23	0	0	61	0	
28E.22	1.50000	Unified Law Enforcement		24	0	0	62	0	
		<b>Total General Fund Regular Levies (5 thru 24)</b>		25	14,502	13,968			
384.1	3.00375	Ag Land		26	91	91	63	3.00375	
		<b>Total General Fund Tax Levies (25 + 26)</b>		27	14,593	14,059			Do Not Add
		Special Revenue Levies							
384.8	0.27000	Emergency (if general fund at levy limit)		28	0	0	64	0	
384.6	Amt Nec	Police & Fire Retirement		29	0	0		0	
	Amt Nec	FICA & IPERS (if general fund at levy limit)		30	0	0		0	
	Amt Nec	Other Employee Benefits		31	0	0		0	
		<b>Total Employee Benefit Levies (29,30,31)</b>		32	0	0	65	0	
		<b>Sub Total Special Revenue Levies (28+32)</b>		33	0	0			
		Valuation							
386	As Req	With Gas & Elec	Without Gas & Elec						
		(A)	(B)	34		0	66	0	
		(A)	(B)	35		0	67	0	
		(A)	(B)	36		0	68	0	
		(A)	(B)	35a		0	69	0	
		(A)	(B)	36a		0	565	0	
		(A)	(B)	37		0	566	0	
		<b>Total SSMID (34 thru 37)</b>		38	0	0			Do Not Add
		<b>Total Special Revenue Levies (33+38)</b>		39	0	0			
384.4	Amt Nec	<b>Debt Service Levy 76.10(6)</b>		40	0	0	70	0	
384.7	0.67500	<b>Capital Projects (Capital Improv. Reserve)</b>		41		0	71	0	
		<b>Total Property Taxes (27+39+40+41)</b>		42	14,593	14,059	72	8.10000	

### COUNTY AUDITOR - I certify the budget is in compliance with ALL the following:

Budgets submitted that DO NOT meet the following criteria are not legal documents and will 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.

(County Auditor)

Fund Balance Worksheet for City of **WIOTA**

(1)		General	Spec Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Tot
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
<b>*Annual Report FY 2005</b>									
Beginning Fund Balance July 1, 2005 (pg 5, line 134) *	1	53,560					53,560	64,653	118,213
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	56,217					56,217	19,945	76,162
Actual Expenditures Except End Bal (pg 12, line 259) *	3	57,150					57,150	12,976	70,126
Ending Fund Balance June 30, 2006 (pg 12, line 261) *	4	52,627	0	0	0	0	52,627	71,622	124,249
(2)		General	Spec Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Enterprise	Grand Total
<b>** Re-Estimated FY 2006</b>									
Beginning Fund Balance	5	52,627	0	0	0	0	52,627	71,622	124,249
Re-Est Revenues	6	30,966	25,400	0	0	0	56,366	20,000	76,366
Re-Est Expenditures	7	33,984	0	23,000	0	0	56,984	17,000	73,984
Continuing Appropriation	8				0		0	0	0
Ending Fund Balance	9	49,609	25,400	-23,000	0	0	52,009	74,622	126,631
(3)									
<b>** Budget FY 2007</b>									
Beginning Fund Balance	10	49,609	25,400	-23,000	0	0	52,009	74,622	126,631
Revenues	11	29,643	26,900	0	0	0	56,543	20,000	76,543
Expenditures	12	57,450	0	0	0	0	57,450	17,500	74,950
Continuing Appropriation	13				0		0	0	0
Ending Fund Balance	14	21,802	52,300	-23,000	0	0	51,102	77,122	128,224

\* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2005

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

CITY OF **WIOTA**

**EXPENDITURES SCHEDULE PAGE 1**

Fiscal Year Ending **2007**

Fiscal Years

	GENERAL (A)	SPECIAL REVENUES (B)	DEBT SERVICE (C)	CAPITAL PROJECTS (D)	PERMANENT (E)	PROPRIETARY (F)	BUDGET 2007 (G)	RE-ESTIMATED 2006 (H)	ACTUAL 2005 (I)
<b>GOVERNMENT ACTIVITIES</b>									
<b>Public Safety</b>									
Police Department/Crime Prevention	1						325	0	0
Jail	2						327	0	0
Emergency Management	3						328	0	0
Flood Control	4						329	0	0
Fire Department	5	8,700					330	8,700	9,000
Ambulance	6						331	0	0
Building Inspections	7						332	0	0
Miscellaneous Protective Services	8						333	0	0
Animal Control	9						349	0	0
Other Public Safety	10						334	0	0
TOTAL (lines 1 - 10)	11	8,700	0		0		8,700	9,000	14,263
<b>Public Works</b>									
Roads, Bridges, & Sidewalks	12	6,000					353	6,000	8,444
Parking - Meter and Off-Street	13						356	0	0
Street Lighting	14	2,900					324	2,900	2,500
Traffic Control and Safety	15						326	0	0
Snow Removal	16	500					354	500	350
Highway Engineering	17						355	0	0
Street Cleaning	18						359	0	0
Airport (if not Enterprise)	19						365	0	0
Garbage (if not Enterprise)	20	100					358	100	200
Other Public Works	21						350	0	0
TOTAL (lines 12 - 21)	22	9,500	0		0		9,500	11,494	6,031
<b>Health and Social Services</b>									
Welfare Assistance	23						337	0	0
City Hospital	24						338	0	0
Payments to Private Hospitals	25						339	0	0
Health Regulation and Inspection	26						340	0	0
Water, Air, and Mosquito Control	27						341	0	0
Community Mental Health	28						342	0	0
Other Health and Social Services	29						343	0	0
TOTAL (lines 23 - 29)	30	0	0		0		0	0	0

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2007

Fiscal Years

	GENERAL (A)	SPECIAL REVENUES (B)	DEBT SERVICE (C)	CAPITAL PROJECTS (D)	PERMANENT (E)	PROPRIETARY (F)	BUDGET 2007 (G)	RE-ESTIMATED 2006 (H)	ACTUAL 2005 (I)
<b>Culture and Recreation</b>									
Library Services 31							344	0	0
Museum, Band and Theater 32							345	0	0
Parks 33	4,000						346	4,000	800
Recreation 34							587	0	0
Cemetery 35							366	0	0
Community Center, Zoo, & Marina 36	800						347	800	2,500
Other Culture and Recreation 37							348	0	0
<b>TOTAL (lines 31 - 37) 38</b>	<b>4,800</b>	<b>0</b>			<b>0</b>		<b>4,800</b>	<b>3,300</b>	<b>3,817</b>
<b>Community and Economic Development</b>									
Community Beautification 39							367	0	0
Economic Development 40							368	0	0
Housing and Urban Renewal 41							369	0	0
Planning & Zoning 42							379	0	0
Other Com & Econ Development 43							370	0	0
<b>TOTAL (lines 39 - 43) 44</b>	<b>0</b>	<b>0</b>			<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>General Government</b>									
Mayor, Council, & City Manager 45	1,800						375	1,800	1,700
Clerk, Treasurer, & Finance Adm. 46	3,600						376	3,600	3,800
Elections 47	600						377	600	600
Legal Services & City Attorney 48	450						378	450	300
City Hall & General Buildings 49							380	0	0
Tort Liability 50	1,000						382	1,000	900
Other General Government 51	4,000						381	4,000	2,890
<b>TOTAL (lines 45 - 51) 52</b>	<b>11,450</b>	<b>0</b>			<b>0</b>		<b>11,450</b>	<b>10,190</b>	<b>10,095</b>
<b>Debt Service 53</b>	<b>23,000</b>							<b>23,000</b>	<b>22,944</b>
<b>Capital Projects 54</b>								<b>0</b>	<b>0</b>
<b>TOTAL Government Activities Expenditures (lines 11+22+30+38+44+52+53+54) 55</b>	<b>57,450</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>57,450</b>	<b>56,984</b>	<b>57,150</b>
<b>BUSINESS TYPE ACTIVITIES</b>									
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>									
Water Utility 56						17,500	360	17,500	17,000
Sewer Utility 57							357	0	0
Electric Utility 58							361	0	0
Gas Utility 59							362	0	0
Airport 60							365	0	0
Landfill/Garbage 61							383	0	0
Transit 62							364	0	0
Cable TV, Internet & Telephone 63							443	0	0
Housing Authority 64							444	0	0
Storm Water Utility 65							445	0	0
Other Business Type (city hosp., ISF, parking, etc.) 66							446	0	0
Enterprise DEBT SERVICE 67							447	0	0
Enterprise CAPITAL PROJECTS 68							448	0	0
<b>TOTAL Business Type Expenditures (lines 56 - 68) 69</b>						<b>17,500</b>		<b>17,500</b>	<b>17,000</b>
<b>TOTAL GOV &amp; BUS TYPE EXP. (lines 55+69) 70</b>	<b>57,450</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>17,500</b>		<b>74,950</b>	<b>73,984</b>
Transfers Out 71								0	0
<b>Total Expenditures &amp; Other Financing Uses (lines 71 +72) 72</b>	<b>57,450</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>17,500</b>		<b>74,950</b>	<b>73,984</b>
Continuing Appropriation 73								0	0
<b>Ending Fund Balance June 30 74</b>	<b>21,802</b>	<b>52,300</b>	<b>-23,040</b>	<b>0</b>	<b>0</b>	<b>77,122</b>		<b>128,224</b>	<b>124,249</b>

\* 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.

CITY OF WIOTA

REVENUES DETAIL  
Fiscal Year Ending 2007

Fiscal Years

	GENERAL (A)	SPECIAL REVENUES (B)	DEBT SERVICE (C)	CAPITAL PROJECTS (D)	PERMANENT (E)	PROPRIETARY (F)	BUDGET 2007 (G)	RE-ESTIMATED 2006 (H)	ACTUAL 2005 (I)
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>									
Taxes Levied on Property 1	14,059	0	0	0			14,059	14,516	14,602
Less: Uncollected Property Taxes - Levy Year 2							0	0	0
Net Current Property Taxes (line 1 minus line 2) 3	14,059	0	0	0			14,059	14,516	14,602
Delinquent Property Taxes 4							0	0	0
TIF Revenues 5							0	0	0
Other City Taxes:									
Utility Tax Replacement Excise Taxes 6	534	0	0	0			472	0	0
Parimutuel wager tax 7							473	0	0
Gaming wager tax 8							474	0	0
Mobile Home Taxes 9							393	0	0
Hotel/Motel Taxes 10							394	0	0
Other Local Option Taxes 11		14,500					395	14,500	13,000
Subtotal - Other City Taxes (lines 6 thru 11) 12	534	14,500	0	0				15,034	13,000
Licenses & Permits 13	300							300	521
Use of Money & Property 14	1,250							1,250	1,282
Intergovernmental:									
Federal Grants & Reimbursements 15							399	0	0
State Shared Revenues 16							400	0	0
Other State Grants & Reimbursements 17	10,500	12,400					401	22,900	24,788
Local Grants & Reimbursements 18							402	0	0
Subtotal - Intergovernmental (lines 15 thru 18) 19	10,500	12,400	0	0		0		22,900	24,788
Charges for Fees & Service:									
Water Utility 20						20,000	404	20,000	19,945
Sewer Utility 21							405	0	0
Electric Utility 22							406	0	0
Gas Utility 23							407	0	0
Parking 24							408	0	0
Airport 25							409	0	0
Landfill/Garbage 26							410	0	71
Hospital 27							411	0	0
Transit 28							412	0	0
Cable TV, Internet & Telephone 29							429	0	0
Housing Authority 30							430	0	0
Storm Water Utility 31							431	0	0
Other Fees & Charges for Service 32							413	0	0
Subtotal - Charges for Service (lines 20 thru 32) 33	0	0	0	0	0	20,000		20,000	20,016
Special Assessments 34								0	0
Miscellaneous 35	3,000							3,000	4,912
Other Financing Sources:									
Operating Transfers In 36								0	0
Proceeds of Debt 37								0	0
Proceeds of Capital Asset Sales 38								0	0
Subtotal-Other Financing Sources (lines 36 thru 38) 39	0	0	0	0	0	0		0	0
<b>Total Revenues except for beginning fund balance (lines 3, 4, 5, 12, 13, 14, 19, 33, 34, 35, &amp; 39) 40</b>	<b>29,643</b>	<b>26,900</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>20,000</b>		<b>76,543</b>	<b>76,366</b>
Beginning Fund Balance July 1 41	49,609	25,400	-23,000	0	0	74,622		126,631	118,213
<b>TOTAL REVENUES &amp; BEGIN BALANCE (lines 40+41) 42</b>	<b>79,252</b>	<b>52,300</b>	<b>-23,000</b>	<b>0</b>	<b>0</b>	<b>94,622</b>	424	<b>203,174</b>	<b>194,375</b>



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

City Name: WIOTA

Fiscal Year  
2007

	Project Name (A)	Amount of Issue (B)	Date certified To County Auditor (C)	Principal Due FY 2007 (D)	Interest Due FY 2007 +(E)	Bond Registration Due FY 2007 +(F)	Total Obligation Due FY 2007 =(G)	Amount Paid by Other Funds & Debt Service Fund Balance -(H)	Amount Paid by Current Year Utility Replacment and Debt Service Taxes =(I)
(1)	STREET PROJECT	84,000	December-03	12,000	2,460		14,460	14,460	0
(2)	FIRE TRUCK	49,500	April-04	6,438	1,989		8,427	8,427	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
	<b>TOTALS</b>			18,438	4,449	0	22,887	22,887	0

**LONG TERM DEBT SCHEDULE**  
**GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS**  
**PAGE 2**

Fiscal Year  
2007

City Name: WIOTA

USE THIS PAGE ONLY AFTER FILLING LINES 1 THRU 30 ABOVE.

	Project Name (A)	Amount of Issue (B)	Date certified To County Auditor (C)	Principal Due FY 2007 (D)	Interest Due FY 2007 +(E)	Bond Registration Due FY 2007 +(F)	Total Obligation Due FY 2007 =(G)	Amount Paid by Other Funds & Debt Service Fund Balance -(H)	Amount Paid by Current Year Utility Replacement and Debt Service Taxes =(I)
(31)							0		0
(32)							0		0
(33)							0		0
(34)							0		0
(35)							0		0
(36)							0		0
(37)							0		0
(38)							0		0
(39)							0		0
(40)							0		0
(41)							0		0
(42)							0		0
(43)							0		0
(44)							0		0
(45)							0		0
(46)							0		0
(47)							0		0
(48)							0		0
(49)							0		0
(50)							0		0
(51)							0		0
(52)							0		0
(53)							0		0
(54)							0		0
(55)							0		0
(56)							0		0
(57)							0		0
(58)							0		0
(59)							0		0
(60)							0		0
				0	0	0	0	0	0

