

15-134

Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2010 - ENDING JUNE 30, 2011

The City of: Wiota County Name: CASS Date Budget Adopted: 03/09/10
(Date) xxx/xxx/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.

712-783-4264
Telephone Number

Signature

County Auditor Date Stamp		January 1, 2009 Property Valuations		Last Official Census		
	Regular	2a	With Gas & Electric 1,887,198	2b	Without Gas & Electric 1,828,404	
	DEBT SERVICE	3a	1,887,198	3b	1,828,404	
	Ag Land	4a	43,712			

Code		Dollar	(A)		(B)	(C)	
Sec.	Limit	Purpose	Request with	Utility Replacement	Property Taxes	Levied	Rate
384.1	8.10000	Regular General Levy	5	15,286	14,810	43	8.10000
(384)		Non-Voted Other Permissible Levies					
12(8)	0.67500	Contract for use of Bridge	6		0	44	0.00000
12(10)	0.95000	Opr & Maint publicly owned Transit	7		0	45	0.00000
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center	8		0	46	0.00000
12(12)	0.13500	Opr & Maint of City owned Civic Center	9	255	247	47	0.13500
12(13)	0.06750	Planning a Sanitary Disposal Project	10		0	48	0.00000
12(14)	0.27000	Aviation Authority (under sec.330A.15)	11		0	49	0.00000
12(15)	Amt Nec	Joint city-county building lease	12		0	50	0.00000
12(16)	0.06750	Levee Impr. fund in special charter city	13		0	51	0.00000
12(18)	Amt Nec	Liability, property & self insurance costs	14	4,800	4,650	52	2.54345
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462		0	465	0.00000
(384)		Voted Other Permissible Levies					
12(1)	0.13500	Instrumental/Vocal Music Groups	15		0	53	0.00000
12(2)	0.81000	Memorial Building	16		0	54	0.00000
12(3)	0.13500	Symphony Orchestra	17		0	55	0.00000
12(4)	0.27000	Cultural & Scientific Facilities	18		0	56	0.00000
12(5)	As Voted	County Bridge	19		0	57	0.00000
12(6)	1.35000	Missi or Missouri River Bridge Const.	20		0	58	0.00000
12(9)	0.03375	Aid to a Transit Company	21		0	59	0.00000
12(17)	0.20500	Maintain Institution received by gift/devise	22		0	60	0.00000
12(19)	1.00000	City Emergency Medical District	463		0	466	0.00000
12(21)	0.27000	Support Public Library	23		0	61	0.00000
28E.22	1.50000	Unified Law Enforcement	24	1,887	1,828	62	0.99990
Total General Fund Regular Levies (5 thru 24)			25	22,228	21,535		
384.1	3.00375	Ag Land	26	131	131	63	3.00375
Total General Fund Tax Levies (25 + 26)			27	22,359	21,666		Do Not Add
Special Revenue Levies							
384.8	0.27000	Emergency (if general fund at levy limit)	28	510	494	64	0.27000
384.6	Amt Nec	Police & Fire Retirement	29		0		0.00000
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30	600	581		0.31793
	Amt Nec	Other Employee Benefits	31		0		0.00000
Total Employee Benefit Levies (29,30,31)			32	600	581	65	0.31793
Sub Total Special Revenue Levies (28+32)			33	1,110	1,075		
Valuation							
386	As Req	With Gas & Elec	Without Gas & Elec				
	SSMID 1 (A)	(B)		34	0	66	0.00000
	SSMID 2 (A)	(B)		35	0	67	0.00000
	SSMID 3 (A)	(B)		36	0	68	0.00000
	SSMID 4 (A)	(B)		35a	0	69	0.00000
	SSMID 5 (A)	(B)		36a	0	565	0.00000
	SSMID 6 (A)	(B)		37	0	566	0.00000
Total SSMID (34 thru 37)			38	0	0		Do Not Add
Total Special Revenue Levies (33+38)			39	1,110	1,075		
384.4	Amt Nec	Debt Service Levy	76.10(6)	40	0	40	0.00000
384.7	0.67500	Capital Projects (Capital Improv. Reserve)		41		41	0.00000
Total Property Taxes (27+39+40+41)			42	23,469	22,741	72	12.36628

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.
- 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

Wiota

		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 2009										
Beginning Fund Balance July 1, 2006 (pg 5, line 134) *	1	26,228	43,467		720			70,415	49,537	119,952
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	23,660	39,465		7,843			70,968	23,535	94,503
Actual Expenditures Except End Bal (pg 12, line 259) *	3	10,270	35,090		7,832			53,192	21,180	74,372
Ending Fund Balance June 30, 2007 (pg 12, line 261) *	4	39,618	47,842	0	731	0	0	88,191	51,892	140,083
(2) ** Re-Estimated FY 2010		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
Beginning Fund Balance	5	39,618	47,842	0	731	0	0	88,191	51,892	140,083
Re-Est Revenues	6	63,130	14,150	0	7,990	0	0	85,270	25,800	111,070
Re-Est Expenditures	7	64,700	14,800	0	8,721	0	0	88,221	43,000	131,221
Continuing Appropriation	8					0		0	0	0
Ending Fund Balance	9	38,048	47,192	0	0	0	0	85,240	34,692	119,932
(3) ** Budget FY 2011		General	Spec Rev	TIF Special R	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
Beginning Fund Balance	10	38,048	47,192	0	0	0	0	85,240	34,692	119,932
Revenues	11	50,359	16,110	0	0	0	0	66,469	29,000	95,469
Expenditures	12	30,203	20,055	0	0	0	0	50,258	25,000	75,258
Continuing Appropriation	13					0		0	0	0
Ending Fund Balance	14	58,204	43,247	0	0	0	0	101,451	38,692	140,143

* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2009

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

EXPENDITURES SCHEDULE PAGE 2
Fiscal Year Ending 2011

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2011 (J)	RE-ESTIMATED 2010 (K)	ACTUAL 2009 (L)
COMMUNITY & ECONOMIC DEVELOPMENT											
Community Beautification	39								0	23,000	560
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
REBATES & PYMTS from TIF DEBT page	44			0					0	0	0
TOTAL (lines 39 - 44)	45	0	0	0				0	0	23,000	560
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46	1,800	100						1,900	6,500	1,690
Clerk, Treasurer, & Finance Adm.	47	4,000	500						4,500	0	0
Elections	48	300							300	300	3,874
Legal Services & City Attorney	49	400							400	400	0
City Hall & General Buildings	50	1,175	625						1,800	2,200	1,803
Tort Liability	51	1,000	1,000						2,000	1,000	752
Other General Government	52	1,800							1,800	1,500	891
TOTAL (lines 46 - 52)	53	10,475	2,225	0				0	12,700	11,900	9,010
DEBT SERVICE											
Gov Capital Projects	54								0	23,721	21,627
TIF 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 <i>(lines 11+22+30+38+45+53+54+57)</i>	58	30,203	20,055	0	0	0	0		50,258	88,221	53,192
BUSINESS TYPE ACTIVITIES											
Proprietary: Enterprise & Budgeted ISF											
Water Utility	59							25,000	25,000	43,000	21,180
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							25,000	25,000	43,000	21,180
TOTAL ALL EXPENDITURES (lines 58+74)	74	30,203	20,055	0	0	0	0	25,000	75,258	131,221	74,372
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+78)	78	30,203	20,055	0	0	0	0	25,000	75,258	131,221	74,372
Continuing Appropriation	79								0	0	
Ending Fund Balance June 30	80	58,204	43,247	0	0	0	0	38,692	140,143	119,932	140,083

* 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 2011

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2011 (J)	RE-ESTIMATED 2010 (K)	ACTUAL 2009 (L)
REVENUES & OTHER FINANCING SOURCES											
Taxes Levied on Property	1	21,666	1,075		0	0			22,741	25,553	26,230
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	21,666	1,075		0	0			22,741	25,553	26,230
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	693	35		0	0			728	882	0
Utility franchise tax	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	14,500							14,500	13,000	14,574
Subtotal - Other City Taxes (lines 6 thru 12)	13	15,193	35		0	0			15,228	13,882	14,574
Licenses & Permits	14	700							700	550	610
Use of Money & Property	15	300						1,000	1,300	1,285	1,791
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		15,000						15,000	13,500	12,363
Other State Grants & Reimbursements	18								0	9,500	9,250
Local Grants & Reimbursements	19	9,500							9,500	19,000	5,000
Subtotal - Intergovernmental (lines 16 thru 19)	20	9,500	15,000	0	0	0		0	24,500	42,000	26,613
Charges for Fees & Service:											
Water Utility	21							28,000	28,000	24,800	22,283
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	37
Subtotal - Charges for Service (lines 21 thru 33)	34	0	0		0	0		28,000	28,000	24,800	22,320
Special Assessments	35								0	0	0
Miscellaneous	36	3,000							3,000	3,000	2,365
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
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
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43	50,359	16,110	0	0	0		29,000	95,469	111,070	94,503
Beginning Fund Balance July 1	44	38,048	47,192	0	0	0		34,692	119,932	140,083	119,952
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	88,407	63,302	0	0	0	0	63,692	215,401	251,153	214,455

CITY OF

Wiota

ADOPTED BUDGET SUMMARY

YEAR ENDED JUNE 30, 2011

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2011 (J)	RE-ESTIMATED 2010 (K)	ACTUAL 2009 (L)
Revenues & Other Financing Sources											
Taxes Levied on Property	1	21,666	1,075		0	0			22,741	25,553	26,230
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	21,666	1,075		0	0			22,741	25,553	26,230
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	15,193	35		0	0			15,228	13,882	14,574
Licenses & Permits	7	700	0					0	700	550	610
Use of Money and Property	8	300	0	0	0	0	0	1,000	1,300	1,285	1,791
Intergovernmental	9	9,500	15,000	0	0	0		0	24,500	42,000	26,613
Charges for Fees & Service	10	0	0		0	0	0	28,000	28,000	24,800	22,320
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	3,000	0		0	0	0	0	3,000	3,000	2,365
Sub-Total Revenues	13	50,359	16,110	0	0	0	0	29,000	95,469	111,070	94,503
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	0
Total Revenues and Other Sources	17	50,359	16,110	0	0	0	0	29,000	95,469	111,070	94,503
Expenditures & Other Financing Uses											
Public Safety	18	13,000	4,000	0			0		17,000	10,600	8,565
Public Works	19	0	13,400	0			0		13,400	13,400	11,316
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	6,728	430	0			0		7,158	5,600	2,114
Community and Economic Development	22	0	0	0			0		0	23,000	560
General Government	23	10,475	2,225	0			0		12,700	11,900	9,010
Debt Service	24	0	0	0	0		0		0	23,721	21,627
Capital Projects	25	0	0	0		0	0		0	0	0
Total Government Activities Expenditures	26	30,203	20,055	0	0	0	0		50,258	88,221	53,192
Business Type Proprietary: Enterprise & ISF	27							25,000	25,000	43,000	21,180
Total Gov & Bus Type Expenditures	28	30,203	20,055	0	0	0	0	25,000	75,258	131,221	74,372
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	30,203	20,055	0	0	0	0	25,000	75,258	131,221	74,372
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	20,156	-3,945	0	0	0	0	4,000	20,211	-20,151	20,131
Continuing Appropriation	33					0		0	0	0	
Beginning Fund Balance July 1	34	38,048	47,192	0	0	0	0	34,692	119,932	140,083	119,952
Ending Fund Balance June 30	35	58,204	43,247	0	0	0	0	38,692	140,143	119,932	140,083

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

Fiscal Year
2011

City Name: Wiota

	Project Name (A)	Amount of Issue (B)	Date certified To County Auditor (C)	Principal Due FY 2011 (D)	Interest Due FY 2011 +(E)	Bond Reg & Other Fees Due FY 2011 +(F)	Total Obligation Due FY 2011 =(G)	Amount Paid by Other Sources or Debt Service Fund Balance -(H)	Amount Paid by Current Year Utility Replacement and Debt Service Taxes =(I)
(1)	FIRE TRUCK	49,500		7,704	724		8,428	8,428	0
(2)							0		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			7,704	724	0	8,428	8,428	0

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

Fiscal Year

2011

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 2011 (D)	Interest Due FY 2011 + (E)	Bond Reg/Other Fees Due FY 2011 + (F)	Total Obligation Due FY 2011 = (G)	Paid from Funds OTHER THAN Current Year Property Taxes - (H)	Amount Paid by Current Year Debt Service Levy #NAME?
(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
				7,704	724	0	8,428	8,428	0

NOTICE OF PUBLIC HEARING BUDGET ESTIMATE

FISCAL YEAR BEGINNING JULY 1, 2010 - ENDING JUNE 30, 2011

DATE POSTED

February 27, 2010

City of **Wiota** , Iowa

The City Council will conduct a public hearing on the proposed Budget at City Hall

on March 9, 2010 at 7:30
(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 \$ 12.36628

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.

712-783-4264
phone number

Peggy Beschorner
City Clerk/Finance Officer's NAME

		Budget FY 2011	Re-estimated FY 2010	Actual FY 2009
		(a)	(b)	(c)
Revenues & Other Financing Sources				
Taxes Levied on Property	1	22,741	25,553	26,230
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	3	22,741	25,553	26,230
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	0	0	0
Other City Taxes	6	15,228	13,882	14,574
Licenses & Permits	7	700	550	610
Use of Money and Property	8	1,300	1,285	1,791
Intergovernmental	9	24,500	42,000	26,613
Charges for Fees & Service	10	28,000	24,800	22,320
Special Assessments	11	0	0	0
Miscellaneous	12	3,000	3,000	2,365
Other Financing Sources	13	0	0	0
Total Revenues and Other Sources	14	95,469	111,070	94,503
Expenditures & Other Financing Uses				
Public Safety	15	17,000	10,600	8,565
Public Works	16	13,400	13,400	11,316
Health and Social Services	17	0	0	0
Culture and Recreation	18	7,158	5,600	2,114
Community and Economic Development	19	0	23,000	560
General Government	20	12,700	11,900	9,010
Debt Service	21	0	23,721	21,627
Capital Projects	22	0	0	0
Total Government Activities Expenditures	23	50,258	88,221	53,192
Business Type / Enterprises	24	25,000	43,000	21,180
Total ALL Expenditures	25	75,258	131,221	74,372
Transfers Out	26	0	0	0
Total ALL Expenditures/Transfers Out	27	75,258	131,221	74,372
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	28	20,211	-20,151	20,131
Continuing Appropriation	29	0	0	0
Beginning Fund Balance July 1	30	119,932	140,083	119,952
Ending Fund Balance June 30	31	140,143	119,932	140,083