

15-134

Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2013 - ENDING JUNE 30, 2014

The City of: WIOTA County Name: CASS Date Budget Adopted: 03/12/13
(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.

712-783-4264 Telephone Number		_____ Signature	
County Auditor Date Stamp		January 1, 2012 Property Valuations	
		With Gas & Electric	Without Gas & Electric
Regular	2a	2,220,017	2,158,728
Debt Service Value	3a		
Ag Land	4a	78,688	
		Last Official Census	
		116	

Code		Dollar	Purpose	(A)	(B)	(C)
Sec.	Limit			Request with Utility Replacement	Property Taxes Levied	Rate
384.1	8.10000		Regular General levy	17,982	17,486	8.10000
-384			Non-Voted Other Permissible Levies			
12(8)	0.67500		Contract for use of Bridge		0	0.00000
12(10)	0.95000		Opr & Maint publicly owned Transit		0	0.00000
12(11)	Amt Nec		Rent, Ins. Maint of Civic Center		0	0.00000
12(12)	0.13500		Opr & Maint of City owned Civic Center	300	291	0.13500
12(13)	0.06750		Planning a Sanitary Disposal Project		0	0.00000
12(14)	0.27000		Aviation Authority (under sec.330A.15)		0	0.00000
12(16)	0.06750		Levee Impr. fund in special charter city		0	0.00000
12(18)	Amt Nec		Liability, property & self insurance costs	4,900	4,765	2.20719
12(22)	Amt Nec		Support of a Local Emerg.Mgmt.Comm.		0	0.00000
-384			Voted Other Permissible Levies			
12(1)	0.13500		Instrumental/Vocal Music Groups		0	0.00000
12(2)	0.81000		Memorial Building		0	0.00000
12(3)	0.13500		Symphony Orchestra		0	0.00000
12(4)	0.27000		Cultural & Scientific Facilities		0	0.00000
12(5)	As Voted		County Bridge		0	0.00000
12(6)	1.35000		Missi or Missouri River Bridge Const.		0	0.00000
12(9)	0.03375		Aid to a Transit Company		0	0.00000
12(17)	0.20500		Maintain Institution received by gift/devise		0	0.00000
12(19)	1.00000		City Emergency Medical District		0	0.00000
12(21)	0.27000		Support Public Library		0	0.00000
28E.22	1.50000		Unified Law Enforcement	2,225	2,164	1.00224
Total General Fund Regular Levies (5 thru 24)				25,407	24,706	
384.1	3.00375		Ag Land	236	236	3.00375
Total General Fund Tax Levies (25 + 26)				25,643	24,942	Do Not Add
Special Revenue Levies						
384.8	0.27000		Emergency (if general fund at levy limit)	599	583	0.27000
384.6	Amt Nec		Police & Fire Retirement		0	0.00000
	Amt Nec		FICA & IPERS (if general fund at levy limit)	768	747	0.34594
Rules	Amt Nec		Other Employee Benefits		0	0.00000
Total Employee Benefit Levies (29,30,31)				768	747	0.34594
Sub Total Special Revenue Levies (28+32)				1,367	1,330	
Valuation						
386	As Req		With Gas & Elec			
			Without Gas & Elec			
	SSMID 1 (A)	(B)			0	0.00000
	SSMID 2 (A)	(B)			0	0.00000
	SSMID 3 (A)	(B)			0	0.00000
	SSMID 4 (A)	(B)			0	0.00000
	SSMID 5 (A)	(B)			0	0.00000
	SSMID 6 (A)	(B)			0	0.00000
	SSMID 7 (A)	(B)			0	0.00000
Total SSMID				0	0	Do Not Add
Total Special Revenue Levies				1,367	1,330	
384.4	Amt Nec		Debt Service Levy 76.10(6)	0	0	0.00000
384.7	0.67500		Capital Projects (Capital Improv. Reserve)		0	0.00000
Total Property Taxes (27+39+40+41)				27,010	26,272	12.06037

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 **WIOTA**

		General	Special Rev	TIF	Debt Serv	Capt Proj	Permanent	Total	Proprietary	Grand
		(A)	(B)	Special Rev	(D)	(E)	(G)	Government	(I)	Total
(1)										
*Annual Report FY 2012										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	55,108	44,698					99,806	32,736	132,542
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	106,041	20,341					126,382	28,372	154,754
Actual Expenditures Except End Bal (pg 12, line 259) *	3	59,652	10,003					69,655	40,291	109,946
Ending Fund Balance June 30 (pg 12, line 270) *	4	101,497	55,036	0	0	0	0	156,533	20,817	177,350
(2)		General	Spec Rev	TIF	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Re-Estimated FY 2013				Special Rev						
Beginning Fund Balance	5	101,497	55,036	0	0	0	0	156,533	20,817	177,350
Re-Est Revenues	6	123,575	15,185	0	0	0	0	138,760	35,000	173,760
Re-Est Expenditures	7	161,600	12,004	0	0	0	0	173,604	35,000	208,604
Ending Fund Balance	8	63,472	58,217	0	0	0	0	121,689	20,817	142,506
(3)		General	Spec Rev	TIF	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2014				Special Rev						
Beginning Fund Balance	9	63,472	58,217	0	0	0	0	121,689	20,817	142,506
Revenues	10	60,563	15,367	0	0	0	0	75,930	35,000	110,930
Expenditures	11	60,650	13,868	0	0	0	0	74,518	35,000	109,518
Ending Fund Balance	12	63,385	59,716	0	0	0	0	123,101	20,817	143,918

* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2012

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

CITY OF _____ WIOTA _____

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 for support of an Emergency Management Commission. The total below will reflect the total amount of Emergency Management Commission support provided by the City.

	Request with Utility Replacement (A)	Property Taxes Levied (B)
1 Portion of General Fund Levy Used for Emerg. Mgmt. Comm.	0	0
2 <u>Support of a Local Emerg.Mgmt.Comm.</u>	0	0
3 TOTAL FOR FISCAL YEAR 2014	0	0

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2014

Fiscal Years

GOVERNMENT ACTIVITIES		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2014	RE-ESTIMATED 2013	ACTUAL 2012
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
PUBLIC SAFETY											
Police Department/Crime Prevention	1	1,750							1,750	1,700	1,160
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	24,400							24,400	120,000	32,642
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	26,150	0	0			0		26,150	121,700	33,802
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	9,000	7,000						16,000	13,000	17,671
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		3,200						3,200	3,000	2,728
Traffic Control and Safety	15								0	0	0
Snow Removal	16		2,000						2,000	1,500	259
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	9,000	12,200	0			0		21,200	17,500	20,658
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	0
CULTURE & RECREATION											
Library Services	31								0	0	0
Museum, Band and Theater	32								0	0	0
Parks	33	4,000							4,000	7,000	1,149
Recreation	34								0	0	0
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36	3,000							3,000	4,500	1,732
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	7,000	0	0			0		7,000	11,500	2,881

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2014

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 2014 (J)	RE-ESTIMATED 2013 (K)	ACTUAL 2012 (L)
COMMUNITY & ECONOMIC DEVELOPMENT												
Community Beautification	39		1,000							1,000	1,000	2,195
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		1,000	0	0			0		1,000	1,000	2,195
GENERAL GOVERNMENT												
Mayor, Council, & City Manager	46		2,000	115						2,115	2,000	1,638
Clerk, Treasurer, & Finance Adm.	47		3,700	653						4,353	4,285	3,675
Elections	48		400							400	300	0
Legal Services & City Attorney	49		400							400	400	0
City Hall & General Buildings	50		11,000							11,000	14,000	4,044
Tort Liability	51			900						900	919	762
Other General Government	52									0	0	0
TOTAL (lines 46 - 52)	53		17,500	1,668	0			0		19,168	21,904	10,119
DEBT SERVICE	54									0	0	0
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		60,650	13,868	0	0	0	0		74,518	173,604	69,655
BUSINESS TYPE ACTIVITIES												
Proprietary: Enterprise & Budgeted ISF												
Water Utility	59								35,000	35,000	35,000	40,291
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								35,000	35,000	35,000	40,291
TOTAL ALL EXPENDITURES (lines 58+74)	74		60,650	13,868	0	0	0	0	35,000	109,518	208,604	109,946
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		60,650	13,868	0	0	0	0	35,000	109,518	208,604	109,946
Ending Fund Balance June 30	79		63,385	59,716	0	0	0	0	20,817	143,918	142,506	177,350

The last two columns will fill in once the Re-Est forms are completed

REVENUES DETAIL

Fiscal Year Ending

2014

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2014 (J)	RE-ESTIMATED 2013 (K)	ACTUAL 2012 (L)
REVENUES & OTHER FINANCING SOURCES											
Taxes Levied on Property	1	24,942	1,330		0	0			26,272	26,098	24,816
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	24,942	1,330		0	0			26,272	26,098	24,816
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	701	37		0	0			738	0	0
Utility franchise tax (Iowa Code Chapter 364.2)	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	15,000							15,000	15,000	12,321
Subtotal - Other City Taxes (lines 6 thru 12)	13	15,701	37		0	0			15,738	15,000	12,321
Licenses & Permits	14	800							800	700	600
Use of Money & Property	15	120							120	120	42
Intergovernmental:											
Federal Grants & Reimbursements	16								0	61,342	0
Road Use Taxes	17		14,000						14,000	14,000	11,729
Other State Grants & Reimbursements	18								0	0	0
Local Grants & Reimbursements	19	15,000							15,000	14,500	19,250
Subtotal - Intergovernmental (lines 16 thru 19)	20	15,000	14,000	0	0	0		0	29,000	89,842	30,979
Charges for Fees & Service:											
Water Utility	21							35,000	35,000	35,000	28,372
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	0
Subtotal - Charges for Service (lines 21 thru 33)	34	0	0		0	0		35,000	35,000	35,000	28,372
Special Assessments	35								0	0	0
Miscellaneous	36	4,000							4,000	7,000	544
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	57,080
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	57,080
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 42)	43	60,563	15,367	0	0	0	0	35,000	110,930	173,760	154,754
Beginning Fund Balance July 1	44	63,472	58,217	0	0	0	0	20,817	142,506	177,350	132,542
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	124,035	73,584	0	0	0	0	55,817	253,436	351,110	287,296

CITY OF

WIOTA

ADOPTED BUDGET SUMMARY

YEAR ENDED JUNE 30, 2014

Fiscal Years

(A)	(B)	(C) GENERAL	(D) SPECIAL REVENUES	(E) TIF SPECIAL REVENUES	(F) DEBT SERVICE	(G) CAPITAL PROJECTS	(H) PERMANENT	(I) PROPRIETARY	(J) BUDGET 2014	(K) RE-ESTIMATED 2013	(L) ACTUAL 2012
Revenues & Other Financing Sources											
Taxes Levied on Property	1	24,942	1,330		0	0			26,272	26,098	24,816
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	24,942	1,330		0	0			26,272	26,098	24,816
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	15,701	37		0	0			15,738	15,000	12,321
Licenses & Permits	7	800	0					0	800	700	600
Use of Money and Property	8	120	0	0	0	0	0	0	120	120	42
Intergovernmental	9	15,000	14,000	0	0	0		0	29,000	89,842	30,979
Charges for Fees & Service	10	0	0		0	0	0	35,000	35,000	35,000	28,372
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	4,000	0		0	0	0	0	4,000	7,000	544
Sub-Total Revenues	13	60,563	15,367	0	0	0	0	35,000	110,930	173,760	97,674
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	57,080
Proceeds of Capital Asset Sales	16	0	0		0	0	0	0	0	0	0
Total Revenues and Other Sources	17	60,563	15,367	0	0	0	0	35,000	110,930	173,760	154,754
Expenditures & Other Financing Uses											
Public Safety	18	26,150	0	0			0		26,150	121,700	33,802
Public Works	19	9,000	12,200	0			0		21,200	17,500	20,658
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	7,000	0	0			0		7,000	11,500	2,881
Community and Economic Development	22	1,000	0	0			0		1,000	1,000	2,195
General Government	23	17,500	1,668	0			0		19,168	21,904	10,119
Debt Service	24	0	0	0	0		0		0	0	0
Capital Projects	25	0	0	0		0			0	0	0
Total Government Activities Expenditures	26	60,650	13,868	0	0	0	0		74,518	173,604	69,655
Business Type Proprietary: Enterprise & ISF	27							35,000	35,000	35,000	40,291
Total Gov & Bus Type Expenditures	28	60,650	13,868	0	0	0	0	35,000	109,518	208,604	109,946
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	60,650	13,868	0	0	0	0	35,000	109,518	208,604	109,946
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31										
	32	-87	1,499	0	0	0	0	0	1,412	-34,844	44,808
Beginning Fund Balance July 1	33	63,472	58,217	0	0	0	0	20,817	142,506	177,350	132,542
Ending Fund Balance June 30	34	63,385	59,716	0	0	0	0	20,817	143,918	142,506	177,350

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

City Name: WIOTA

Fiscal Year
2014

Project Name (A)	Amount of Issue (B)	Date Certified to County Auditor (C)	Principal Due FY 2014 (D)	Interest Due FY 2014 +(E)	Bond Reg/Other Fees Due FY 2014 +(F)	Total Obligation Due FY 2014 =(G)	Paid from Funds OTHER THAN Current Year Property Taxes -(H)	Amount Paid by Current Year Debt Service Levy #NAME?
-1 FIRE TRUCK	57,080		7,135	1,393		8,528	8,528	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			7,135	1,393	0	8,528	8,528	0

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

Fiscal Year

City Name: WIOTA

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

2014

Project Name (A)	Amount of Issue (B)	Date Certified to County Auditor (C)	Principal Due FY 2014 (D)	Interest Due FY 2014 +(E)	Bond Reg/Other Fees Due FY 2014 +(F)	Total Obligation Due FY 2014 =(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
			7,135	1,393	0	8,528	8,528	0

