

15-134

Adoption of Budget and Certification of City Taxes

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

The City of: WIOTA County Name: CASS Date Budget Adopted: 3/10/2015
(Date) xxxxxx

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, 2014 Property Valuations				Last Official Census
	Regular	2a	2b	
	With Gas & Electric	2,323,526	2,262,109	116
	Without Gas & Electric	2,323,526	2,262,109	
	Ag Land	89,410		

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 18,821	18,323	43	8.10000
Non-Voted Other Permissible Levies						
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	9 314	305	47	0.13500
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 6,341	6,173	52	2.72904
12(21)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462	0	465	0
Voted Other Permissible Levies						
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 2,000	1,947	62	0.86076
Total General Fund Regular Levies (5 thru 24)			25 27,476	26,748		
384.1	3.00375	Ag Land	26 269	269	63	3.00375
Total General Fund Tax Levies (25 + 26)			27 27,745	27,017		Do Not Add
Special Revenue Levies						
384.8	0.27000	Emergency (if general fund at levy limit)	28 627	611	64	0.27000
384.6	Amt Nec	Police & Fire Retirement	29	0		0
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30 752	732		0.32365
Rules	Amt Nec	Other Employee Benefits	31	0		0
Total Employee Benefit Levies (29,30,31)			32 752	732	65	0.32365
Sub Total Special Revenue Levies (28+32)			33 1,379	1,343		
Valuation						
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
Total SSMID			38 0	0		Do Not Add
Total Special Revenue Levies			39 1,379	1,343		
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
Total Property Taxes (27+39+40+41)			42 29,124	28,360	72	12.41845

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.

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 2014										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	70,226	63,260	0	0	0	0	133,486	25,258	158,744
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	45,712	20,305	0	0	0	0	66,017	27,403	93,420
Actual Expenditures Except End Bal (pg 12, line 259) *	3	39,791	9,933	0	0	0	0	49,724	21,857	71,581
Ending Fund Balance June 30 (pg 12, line 261) *	4	76,147	73,632	0	0	0	0	149,779	30,804	180,583
(2)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Re-Estimated FY 2015										
Beginning Fund Balance	5	76,147	73,632	0	0	0	0	149,779	30,804	180,583
Re-Est Revenues	6	85,680	14,000	0	0	0	0	99,680	33,000	132,680
Re-Est Expenditures	7	69,776	27,640	0	0	0	0	97,416	32,000	129,416
Ending Fund Balance	8	92,051	59,992	0	0	0	0	152,043	31,804	183,847
(3)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2016										
Beginning Fund Balance	9	92,051	59,992	0	0	0	0	152,043	31,804	183,847
Revenues	10	60,454	16,397	0	0	0	0	76,851	36,000	112,851
Expenditures	11	56,500	16,050	0	0	0	0	72,550	31,500	104,050
Ending Fund Balance	12	96,005	60,339	0	0	0	0	156,344	36,304	192,648

* 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 _____ 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

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

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2016

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 2016 (J)	RE-ESTIMATED 2015 (K)	ACTUAL 2014 (L)
PUBLIC SAFETY											
Police Department/Crime Prevention	1	0	1,850						1,850	1,740	1,740
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	23,000							23,000	36,576	22,313
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	23,000	1,850				0		24,850	38,316	24,053
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	9,000	5,000						14,000	34,100	792
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		3,000						3,000	3,000	2,846
Traffic Control and Safety	15								0	0	0
Snow Removal	16		2,500						2,500	1,200	2,093
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	9,000	10,500				0		19,500	38,300	5,731
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
CULTURE & RECREATION											
Library Services	31	300							300	300	261
Museum, Band and Theater	32								0	0	0
Parks	33	6,200							6,200	2,000	907
Recreation	34								0	0	0
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36	3,300							3,300	3,000	6,585
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	9,800	0				0		9,800	5,300	7,753

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2016

Fiscal Years

GOVERNMENT ACTIVITIES CONT.	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)
COMMUNITY & ECONOMIC DEVELOPMENT											
Community Beautification	39								0	0	0
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	0	0	0			0		0	0	0
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46	2,500							2,500	1,800	1,233
Clerk, Treasurer, & Finance Adm.	47	4,900	700						5,600	6,000	5,763
Elections	48	300							300	300	293
Legal Services & City Attorney	49	500							500	400	0
City Hall & General Buildings	50	6,500							6,500	6,000	3,727
Tort Liability	51		3,000						3,000	1,000	1,171
Other General Government	52								0	0	0
TOTAL (lines 46 - 52)	53	14,700	3,700	0			0		18,400	15,500	12,187
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	56,500	16,050	0	0	0	0		72,550	97,416	49,724
BUSINESS TYPE ACTIVITIES											
Proprietary: Enterprise & Budgeted ISF											
Water Utility	59						31,500		31,500	32,000	21,857
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						31,500		31,500	32,000	21,857
TOTAL ALL EXPENDITURES (lines 58+74)	74	56,500	16,050	0	0	0	0	31,500	104,050	129,416	71,581
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	56,500	16,050	0	0	0	0	31,500	104,050	129,416	71,581
Ending Fund Balance June 30	79	96,005	60,339	0	0	0	0	36,304	192,648	183,847	180,583

* 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)
REVENUES & OTHER FINANCING SOURCES											
Taxes Levied on Property	1	27,017	1,343		0	0			28,360	27,880	28,060
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	27,017	1,343		0	0			28,360	27,880	28,060
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	728	36		0	0			764	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	15,250							15,250	13,000	11,719
Subtotal - Other City Taxes (lines 6 thru 12)	13	15,978	36		0	0			16,014	13,000	11,719
Licenses & Permits	14	800							800	500	190
Use of Money & Property	15	100							100	100	43
Intergovernmental:											
Federal Grants & Reimbursements	16	0							0	28,000	0
Road Use Taxes	17		15,000						15,000	14,000	11,583
Other State Grants & Reimbursements	18	359	18	0	0	0		0	377	0	172
Local Grants & Reimbursements	19	15,000							15,000	15,000	14,250
Subtotal - Intergovernmental (lines 16 thru 19)	20	15,359	15,018	0	0	0		0	30,377	57,000	26,005
Charges for Fees & Service:											
Water Utility	21							36,000	36,000	33,000	27,403
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	0	36,000	36,000	33,000	27,403
Special Assessments	35								0	0	0
Miscellaneous	36	1,200							1,200	1,200	0
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	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	0
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43	60,454	16,397	0	0	0	0	36,000	112,851	132,680	93,420
Beginning Fund Balance July 1	44	92,051	59,992	0	0	0	0	31,804	183,847	180,583	158,744
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	152,505	76,389	0	0	0	0	67,804	296,698	313,263	252,164

CITY OF

WIOTA

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)
Revenues & Other Financing Sources											
Taxes Levied on Property	1	27,017	1,343		0	0			28,360	27,880	28,060
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	27,017	1,343		0	0			28,360	27,880	28,060
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	15,978	36		0	0			16,014	13,000	11,719
Licenses & Permits	7	800	0					0	800	500	190
Use of Money and Property	8	100	0	0	0	0	0	0	100	100	43
Intergovernmental	9	15,359	15,018	0	0	0		0	30,377	57,000	26,005
Charges for Fees & Service	10	0	0		0	0	0	36,000	36,000	33,000	27,403
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	1,200	0		0	0	0	0	1,200	1,200	0
Sub-Total Revenues	13	60,454	16,397	0	0	0	0	36,000	112,851	132,680	93,420
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	60,454	16,397	0	0	0	0	36,000	112,851	132,680	93,420
Expenditures & Other Financing Uses											
Public Safety	18	23,000	1,850	0			0		24,850	38,316	24,053
Public Works	19	9,000	10,500	0			0		19,500	38,300	5,731
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	9,800	0	0			0		9,800	5,300	7,753
Community and Economic Development	22	0	0	0			0		0	0	0
General Government	23	14,700	3,700	0			0		18,400	15,500	12,187
Debt Service	24	0	0	0	0		0		0	0	0
Capital Projects	25	0	0	0		0	0		0	0	0
Total Government Activities Expenditures	26	56,500	16,050	0	0	0	0		72,550	97,416	49,724
Business Type Proprietary: Enterprise & ISF	27							31,500	31,500	32,000	21,857
Total Gov & Bus Type Expenditures	28	56,500	16,050	0	0	0	0	31,500	104,050	129,416	71,581
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	56,500	16,050	0	0	0	0	31,500	104,050	129,416	71,581
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	3,954	347	0	0	0	0	4,500	8,801	3,264	21,839
Beginning Fund Balance July 1	33	92,051	59,992	0	0	0	0	31,804	183,847	180,583	158,744
Ending Fund Balance June 30	34	96,005	60,339	0	0	0	0	36,304	192,648	183,847	180,583

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

City Name: WIOTA

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	0
(2) Fire Truck	57,080		8,220	1,085		9,305	9,305	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			8,220	1,085	0	9,305	9,305	0

AFFIDAVIT OF POSTING

City of WIOTA, Iowa

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

The Notice of Public Hearing for the proposed city budget for the City of WIOTA was posted on February 23, 2015 at the following locations:

Wiota Post Office

Location #1

Wiota Enterprises

Location #2

Wiota City Hall

Location #3

Attested to on behalf of the City of WIOTA by:

[Peggy Beschorner](#)

Print Name

Signature

Date