

# 14-126

## Adoption of Budget and Certification of City Taxes

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

The City of: Willey County Name: CARROLL Date Budget Adopted: 03/01/10  
(Date) xxx/xxxx

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.

712-792-5824  
Telephone Number

Signature

County Auditor Date Stamp		<b>January 1, 2009 Property Valuations</b>		Last Official Census		
	Regular	2a	With Gas & Electric 1,341,641	2b	Without Gas & Electric 1,319,404	<input type="text"/>
	<b>DEBT SERVICE</b>	3a	1,341,641	3b	1,319,404	
	Ag Land	4a	71,918			

Code		Dollar	(A)		(B)	(C)			
Sec.	Limit	Purpose	Request with	Utility Replacement	Property Taxes	Levied	Rate		
384.1	8.10000	Regular General Levy	5	10,867	10,687	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		0	47	0.00000		
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	870	856	52	0.64846		
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		0	62	0.00000		
		<b>Total General Fund Regular Levies (5 thru 24)</b>	25	11,737	11,543				
384.1	3.00375	Ag Land	26	216	216	63	3.00375		
		<b>Total General Fund Tax Levies (25 + 26)</b>	27	11,953	11,759		<b>Do Not Add</b>		
		Special Revenue Levies							
384.8	0.27000	Emergency (if general fund at levy limit)	28	362	356	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		0		0.00000		
	Amt Nec	Other Employee Benefits	31		0		0.00000		
		<b>Total Employee Benefit Levies (29,30,31)</b>	32	0	0	65	0.00000		
		<b>Sub Total Special Revenue Levies (28+32)</b>	33	362	356				
		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		
	<b>Total SSMID (34 thru 37)</b>			38	0		<b>Do Not Add</b>		
	<b>Total Special Revenue Levies (33+38)</b>			39	362	356			
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	0	41	0.00000		
	<b>Total Property Taxes (27+39+40+41)</b>			42	12,315	42	12,115	72	9.01846

**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

**Willey**

		Fund Balance Worksheet for City of <b>Willey</b>								
		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) *Annual Report FY 2009</b>										
Beginning Fund Balance July 1, 2006 (pg 5, line 134) *	1	5,231	8,966				14,197	544	14,741	
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	22,673	4,316				26,989	17,465	44,454	
Actual Expenditures Except End Bal (pg 12, line 259) *	3	22,476	5,456				27,932	16,983	44,915	
Ending Fund Balance June 30, 2007 (pg 12, line 261) *	4	5,428	7,826	0	0	0	13,254	1,026	14,280	
<b>(2) ** Re-Estimated FY 2010</b>		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
Beginning Fund Balance	5	5,428	7,826	0	0	0	0	13,254	1,026	14,280
Re-Est Revenues	6	24,410	4,000	0	0	0	0	28,410	2,806	31,216
Re-Est Expenditures	7	23,170	6,800	0	0	0	0	29,970	3,700	33,670
Continuing Appropriation	8					0		0	0	0
Ending Fund Balance	9	6,668	5,026	0	0	0	0	11,694	132	11,826
<b>(3) ** Budget FY 2011</b>		General	Spec Rev	TIF Special R	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
Beginning Fund Balance	10	6,668	5,026	0	0	0	0	11,694	132	11,826
Revenues	11	23,185	4,362	0	0	0	0	27,547	0	27,547
Expenditures	12	20,300	4,300	0	0	0	0	24,600	132	24,732
Continuing Appropriation	13					0		0	0	0
Ending Fund Balance	14	9,553	5,088	0	0	0	0	14,641	0	14,641

\* 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 1

Fiscal Year Ending 2011

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 2011 (J)	RE-ESTIMATED 2010 (K)	ACTUAL 2009 (L)
<b>PUBLIC SAFETY</b>											
Police Department/Crime Prevention	1	1,350							1,350	2,000	1,053
Jail	2								0	0	0
Emergency Management	3	500							500	500	0
Flood Control	4								0	0	0
Fire Department	5	1,000							1,000	1,000	0
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	2,850	0	0			0		2,850	3,500	1,053
<b>PUBLIC WORKS</b>											
Roads, Bridges, & Sidewalks	12		2,500						2,500	5,000	4,613
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		1,200						1,200	1,200	843
Traffic Control and Safety	15								0	0	0
Snow Removal	16		600						600	600	0
Highway Engineering	17								0	0	0
Street Cleaning	18								0	0	0
Airport	19								0	0	0
Garbage	20	1,350							1,350	2,000	1,917
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	1,350	4,300	0			0		5,650	8,800	7,373
<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								0	0	0
TOTAL (lines 23 - 29)	30	0	0	0			0		0	0	0
<b>CULTURE &amp; RECREATION</b>											
Library Services	31	100							100	100	83
Museum, Band and Theater	32								0	0	0
Parks	33	3,000							3,000	1,000	0
Recreation	34								0	0	0
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36								0	0	0
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	3,100	0	0			0		3,100	1,100	83

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)
<b>COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>											
Community Beautification	39	1,000							1,000	1,000	341
Economic Development	40	500							500	1,000	0
Housing and Urban Renewal	41	500							500	1,000	676
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	2,000	0	0			0		2,000	3,000	1,017
<b>GENERAL GOVERNMENT</b>											
Mayor, Council, & City Manager	46	3,200							3,200	3,200	2,340
Clerk, Treasurer, & Finance Adm.	47								0	0	0
Elections	48	600							600	600	0
Legal Services & City Attorney	49	500							500	500	507
City Hall & General Buildings	50	500							500	0	0
Tort Liability	51	1,200							1,200	870	1,027
Other General Government	52	5,000							5,000	7,000	7,532
TOTAL (lines 46 - 52)	53	11,000	0	0			0		11,000	12,170	11,406
<b>DEBT SERVICE</b>											
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	20,300	4,300	0	0	0	0		24,600	28,570	20,932
<b>BUSINESS TYPE ACTIVITIES</b>											
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>											
Water Utility	59								0	3,700	16,983
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							0	0	3,700	16,983
TOTAL ALL EXPENDITURES (lines 58+74)	74	20,300	4,300	0	0	0	0	0	24,600	32,270	37,915
Regular Transfers Out	75							132	132	1,400	7,000
Internal TIF Loan / Repayment Transfers Out	76								0	0	0
Total ALL Transfers Out	77	0	0	0	0	0	0	132	132	1,400	7,000
Total Expenditures & Fund Transfers Out (lines 75+78)	78	20,300	4,300	0	0	0	0	132	24,732	33,670	44,915
Continuing Appropriation	79							0	0	0	
Ending Fund Balance June 30	80	9,553	5,088	0	0	0	0	0	14,641	11,826	14,280

\* 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)
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>											
Taxes Levied on Property	1	11,759	356		0	0			12,115	10,934	9,527
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	11,759	356		0	0			12,115	10,934	9,527
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	194	6		0	0			200	0	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	11,000							11,000	11,000	11,054
Subtotal - Other City Taxes (lines 6 thru 12)	13	11,194	6		0	0			11,200	11,000	11,054
Licenses & Permits	14	50							50	40	28
Use of Money & Property	15	50							50	30	64
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		4,000						4,000	4,000	4,316
Other State Grants & Reimbursements	18								0	0	2,000
Local Grants & Reimbursements	19								0	1,000	0
Subtotal - Intergovernmental (lines 16 thru 19)	20	0	4,000	0	0	0		0	4,000	5,000	6,316
Charges for Fees & Service:											
Water Utility	21								0	2,812	10,465
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	0	0	2,812	10,465
Special Assessments	35								0	0	0
Miscellaneous	36								0	0	0
Other Financing Sources:											
Regular Operating Transfers In	37	132							132	1,400	7,000
Internal TIF Loan Transfers In	38								0	0	0
Subtotal ALL Operating Transfers In	39	132	0	0	0	0	0	0	132	1,400	7,000
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	132	0	0	0	0	0	0	132	1,400	7,000
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43	23,185	4,362	0	0	0	0	0	27,547	31,216	44,454
Beginning Fund Balance July 1	44	6,668	5,026	0	0	0	0	132	11,826	14,280	14,741
<b>TOTAL REVENUES &amp; BEGIN BALANCE (lines 42-43)</b>	45	<b>29,853</b>	<b>9,388</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>132</b>	<b>39,373</b>	<b>45,496</b>	<b>59,195</b>

CITY OF

Wiley

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)
<b>Revenues &amp; Other Financing Sources</b>											
Taxes Levied on Property	1	11,759	356		0	0			12,115	10,934	9,527
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	11,759	356		0	0			12,115	10,934	9,527
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	11,194	6		0	0			11,200	11,000	11,054
Licenses & Permits	7	50	0		0	0		0	50	40	28
Use of Money and Property	8	50	0	0	0	0	0	0	50	30	64
Intergovernmental	9	0	4,000	0	0	0		0	4,000	5,000	6,316
Charges for Fees & Service	10	0	0		0	0	0	0	0	2,812	10,465
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	0	0		0	0	0	0	0	0	0
Sub-Total Revenues	13	23,053	4,362	0	0	0	0	0	27,415	29,816	37,454
<b>Other Financing Sources:</b>											
Total Transfers In	14	132	0	0	0	0	0	0	132	1,400	7,000
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	23,185	4,362	0	0	0	0	0	27,547	31,216	44,454
<b>Expenditures &amp; Other Financing Uses</b>											
Public Safety	18	2,850	0	0			0		2,850	3,500	1,053
Public Works	19	1,350	4,300	0			0		5,650	8,800	7,373
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	3,100	0	0			0		3,100	1,100	83
Community and Economic Development	22	2,000	0	0			0		2,000	3,000	1,017
General Government	23	11,000	0	0			0		11,000	12,170	11,406
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	20,300	4,300	0	0	0	0		24,600	28,570	20,932
Business Type Proprietary: Enterprise & ISF	27							0	0	3,700	16,983
Total Gov & Bus Type Expenditures	28	20,300	4,300	0	0	0	0	0	24,600	32,270	37,915
Total Transfers Out	29	0	0	0	0	0	0	132	132	1,400	7,000
Total ALL Expenditures/Fund Transfers Out	30	20,300	4,300	0	0	0	0	132	24,732	33,670	44,915
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	2,885	62	0	0	0	0	-132	2,815	-2,454	-461
Continuing Appropriation	33							0	0	0	
Beginning Fund Balance July 1	34	6,668	5,026	0	0	0	0	132	11,826	14,280	14,741
Ending Fund Balance June 30	35	9,553	5,088	0	0	0	0	0	14,641	11,826	14,280

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

Fiscal Year  
2011

City Name: Willey

	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)							0		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
	<b>TOTALS</b>			0	0	0	0	0	0

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

Fiscal Year

2011

City Name: Willey

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	
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(58)							0	0	
(59)							0	0	
(60)							0	0	
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