

# 13-104

## Adoption of Budget and Certification of City Taxes

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

The City of: Jolley County Name: CALHOUN Date Budget Adopted: 03/11/13  
(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.

1-712-297-5081

Telephone Number

Signature

County Auditor Date Stamp

### January 1, 2012 Property Valuations

Last Official Census

Regular	2a	With Gas & Electric	593,524	2b	Without Gas & Electric	551,666	41
<b>Debt Service Value</b>	3a			3b			
Ag Land	4a		57,542				

### 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	4,808	4,468	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		0	0.00000
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	2,704	2,513	4.55584
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		0	0.00000
<b>Total General Fund Regular Levies (5 thru 24)</b>			<b>7,512</b>	<b>6,981</b>	
384.1	3.00375	Ag Land	173	173	3.00375
<b>Total General Fund Tax Levies (25 + 26)</b>			<b>7,685</b>	<b>7,154</b>	<b>Do Not Add</b>
<b>Special Revenue Levies</b>					
384.8	0.27000	Emergency (if general fund at levy limit)	0	0	0.00000
384.6	Amt Nec	Police & Fire Retirement		0	0.00000
	Amt Nec	FICA & IPERS (if general fund at levy limit)	2,005	1,864	3.37813
Rules	Amt Nec	Other Employee Benefits		0	0.00000
<b>Total Employee Benefit Levies (29,30,31)</b>			<b>2,005</b>	<b>1,864</b>	<b>3.37813</b>
<b>Sub Total Special Revenue Levies (28+32)</b>			<b>2,005</b>	<b>1,864</b>	
<b>Valuation</b>					
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)	555	0	0.00000
	SSMID 6 (A)	(B)	556	0	0.00000
	SSMID 7 (A)	(B)	1177	0	0.00000
<b>Total SSMID</b>			<b>0</b>	<b>0</b>	<b>Do Not Add</b>
<b>Total Special Revenue Levies</b>			<b>2,005</b>	<b>1,864</b>	
384.4	Amt Nec	Debt Service Levy	76.10(6)	0	0.00000
384.7	0.67500	Capital Projects (Capital Improv. Reserve)		0	0.00000
<b>Total Property Taxes (27+39+40+41)</b>			<b>9,690</b>	<b>9,018</b>	<b>16.03397</b>

### 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 **Jolley**

		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)</b>										
<b>*Annual Report FY 2012</b>										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	20,648	4,046					24,694	1,322	26,016
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	24,002	4,172					28,174	12,115	40,289
Actual Expenditures Except End Bal (pg 12, line 259) *	3	25,153	4,950				0	30,103	8,440	38,543
Ending Fund Balance June 30 (pg 12, line 270) *	4	19,497	3,268	0	0	0	0	22,765	4,997	27,762
<b>(2)</b>		<b>General</b>	<b>Spec Rev</b>	<b>TIF Special Rev</b>	<b>Debt Serv</b>	<b>Capt Proj</b>	<b>Permanent</b>	<b>Tot Govt</b>	<b>Proprietary</b>	<b>Grand Total</b>
<b>** Re-Estimated FY 2013</b>										
Beginning Fund Balance	5	19,497	3,268	0	0	0	0	22,765	4,997	27,762
Re-Est Revenues	6	14,382	6,100	0	0	0	0	20,482	9,500	29,982
Re-Est Expenditures	7	16,295	4,763	0	0	0	0	21,058	9,400	30,458
Ending Fund Balance	8	17,584	4,605	0	0	0	0	22,189	5,097	27,286
<b>(3)</b>		<b>General</b>	<b>Spec Rev</b>	<b>TIF Special Rev</b>	<b>Debt Serv</b>	<b>Capt Proj</b>	<b>Permanent</b>	<b>Tot Govt</b>	<b>Proprietary</b>	<b>Grand Total</b>
<b>** Budget FY 2014</b>										
Beginning Fund Balance	9	17,584	4,605	0	0	0	0	22,189	5,097	27,286
Revenues	10	11,685	5,005	0	0	0	0	16,690	7,700	24,390
Expenditures	11	12,065	340	0	0	0	0	12,405	10,000	22,405
Ending Fund Balance	12	17,204	9,270	0	0	0	0	26,474	2,797	29,271

\* 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 Jolley

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)
<b>PUBLIC SAFETY</b>											
Police Department/Crime Prevention	1	100							100	100	100
Jail	2								0	0	0
Emergency Management	3								0	0	3,285
Flood Control	4								0	0	0
Fire Department	5	141							141	0	8
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	140	141
TOTAL (lines 1 - 10)	11	241	0	0			0		241	240	3,534
<b>PUBLIC WORKS</b>											
Roads, Bridges, & Sidewalks	12		340						340	4,763	4,763
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	1,446							1,446	1,750	1,431
Traffic Control and Safety	15								0	0	0
Snow Removal	16	300							300	500	187
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	2,304							2,304	2,880	2,305
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	4,050	340	0			0		4,390	9,893	8,686
<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								0	0	0
Museum, Band and Theater	32								0	0	0
Parks	33	800							800	850	699
Recreation	34								0	0	0
Cemetery	35	830							830	1,200	1,870
Community Center, Zoo, & Marina	36								0	25	25
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	1,630	0	0			0		1,630	2,075	2,594

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)
<b>COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>												
Community Beautification	39		404							404	850	1,388
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		404	0	0			0		404	850	1,388
<b>GENERAL GOVERNMENT</b>												
Mayor, Council, & City Manager	46		740							740	900	938
Clerk, Treasurer, & Finance Adm.	47									0	1,500	1,749
Elections	48									0	0	510
Legal Services & City Attorney	49									0	50	0
City Hall & General Buildings	50									0	500	141
Tort Liability	51		5,000							5,000	2,600	5,152
Other General Government	52									0	2,450	5,411
TOTAL (lines 46 - 52)	53		5,740	0	0			0		5,740	8,000	13,901
<b>DEBT SERVICE</b>	54									0	0	0
Gov Capital Projects	55									0	0	0
TIF Capital Projects	56									0	0	0
<b>TOTAL CAPITAL PROJECTS</b>	57		0	0	0		0	0		0	0	0
<b>TOTAL Government Activities Expenditures</b> <i>(lines 11+22+30+38+45+53+54+57)</i>	58		12,065	340	0	0	0	0		12,405	21,058	30,103
<b>BUSINESS TYPE ACTIVITIES</b>												
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>												
Water Utility	59								10,000	10,000	9,400	8,440
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
<b>TOTAL Business Type Expenditures (lines 59 - 73)</b>	73								10,000	10,000	9,400	8,440
<b>TOTAL ALL EXPENDITURES (lines 58+74)</b>	74		12,065	340	0	0	0	0	10,000	22,405	30,458	38,543
Regular Transfers Out	75									0	0	0
Internal TIF Loan / Repayment Transfers Out	76									0	0	0
<b>Total ALL Transfers Out</b>	77		0	0	0	0	0	0	0	0	0	0
<b>Total Expenditures &amp; Fund Transfers Out (lines 75+78)</b>	78		12,065	340	0	0	0	0	10,000	22,405	30,458	38,543
<b>Ending Fund Balance June 30</b>	79		17,204	9,270	0	0	0	0	2,797	29,271	27,286	27,762

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)
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>											
Taxes Levied on Property	1	7,154	1,864		0	0			9,018	8,342	9,590
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	7,154	1,864		0	0			9,018	8,342	9,590
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	531	141		0	0			672	640	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	2,500							2,500	2,800	2,438
Subtotal - Other City Taxes (lines 6 thru 12)	13	3,031	141		0	0			3,172	3,440	2,438
Licenses & Permits	14								0	0	0
Use of Money & Property	15								0	300	207
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		3,000						3,000	4,600	2,925
Other State Grants & Reimbursements	18								0	0	0
Local Grants & Reimbursements	19								0	1,200	4,299
Subtotal - Intergovernmental (lines 16 thru 19)	20	0	3,000	0	0	0		0	3,000	5,800	7,224
Charges for Fees & Service:											
Water Utility	21							7,700	7,700	9,500	11,140
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	2,400	4,490
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		7,700	7,700	11,900	15,630
Special Assessments	35								0	0	0
Miscellaneous	36	1,500							1,500	200	5,200
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, & 42)	43	11,685	5,005	0	0	0	0	7,700	24,390	29,982	40,289
Beginning Fund Balance July 1	44	17,584	4,605	0	0	0	0	5,097	27,286	27,762	26,016
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	29,269	9,610	0	0	0	0	12,797	51,676	57,744	66,305

**CITY OF Jolley**  
**ADOPTED BUDGET SUMMARY**  
**YEAR ENDED JUNE 30, 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)
<b>Revenues &amp; Other Financing Sources</b>											
Taxes Levied on Property	1	7,154	1,864		0	0			9,018	8,342	9,590
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	7,154	1,864		0	0			9,018	8,342	9,590
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	3,031	141		0	0			3,172	3,440	2,438
Licenses & Permits	7	0	0					0	0	0	0
Use of Money and Property	8	0	0	0	0	0	0	0	0	300	207
Intergovernmental	9	0	3,000	0	0	0		0	3,000	5,800	7,224
Charges for Fees & Service	10	0	0		0	0	0	7,700	7,700	11,900	15,630
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	1,500	0		0	0	0	0	1,500	200	5,200
Sub-Total Revenues	13	11,685	5,005	0	0	0	0	7,700	24,390	29,982	40,289
<b>Other Financing Sources:</b>											
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
Total Revenues and Other Sources	17	11,685	5,005	0	0	0	0	7,700	24,390	29,982	40,289
<b>Expenditures &amp; Other Financing Uses</b>											
Public Safety	18	241	0	0			0		241	240	3,534
Public Works	19	4,050	340	0			0		4,390	9,893	8,686
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	1,630	0	0			0		1,630	2,075	2,594
Community and Economic Development	22	404	0	0			0		404	850	1,388
General Government	23	5,740	0	0			0		5,740	8,000	13,901
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	12,065	340	0	0	0	0		12,405	21,058	30,103
Business Type Proprietary: Enterprise & ISF	27							10,000	10,000	9,400	8,440
Total Gov & Bus Type Expenditures	28	12,065	340	0	0	0	0	10,000	22,405	30,458	38,543
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	12,065	340	0	0	0	0	10,000	22,405	30,458	38,543
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-380	4,665	0	0	0	0	-2,300	1,985	-476	1,746
Beginning Fund Balance July 1	33	17,584	4,605	0	0	0	0	5,097	27,286	27,762	26,016
Ending Fund Balance June 30	34	17,204	9,270	0	0	0	0	2,797	29,271	27,286	27,762

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

City Name: Jolley

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						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
TOTALS			0	0	0	0	0	0



