

# 53-496

## Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2009 - ENDING JUNE 30, 2010

The City of: MORLEY County Name: JONES Date Budget Adopted: 03/02/09  
(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.

319-489-2431  
Telephone Number

Signature

County Auditor Date Stamp	<b>January 1, 2008 Property Valuations</b>		Last Official Census
	With Gas & Electric	Without Gas & Electric	88
	Regular	2a <u>1,062,393</u> 2b <u>1,007,646</u>	
	<b>DEBT SERVICE</b>	3a _____ 3b _____	
	Ag Land	4a <u>66,978</u>	

		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 <u>7,437</u>	7,054	43 <u>7.00023</u>
(384)		Non-Voted Other Permissible Levies			
12(8)	0.67500	Contract for use of Bridge	6 _____	0	44 <u>0.00000</u>
12(10)	0.95000	Opr & Maint publicly owned Transit	7 _____	0	45 <u>0.00000</u>
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center	8 _____	0	46 <u>0.00000</u>
12(12)	0.13500	Opr & Maint of City owned Civic Center	9 _____	0	47 <u>0.00000</u>
12(13)	0.06750	Planning a Sanitary Disposal Project	10 _____	0	48 <u>0.00000</u>
12(14)	0.27000	Aviation Authority (under sec.330A.15)	11 _____	0	49 <u>0.00000</u>
12(15)	Amt Nec	Joint city-county building lease	12 _____	0	50 <u>0.00000</u>
12(16)	0.06750	Levee Impr. fund in special charter city	13 _____	0	51 <u>0.00000</u>
12(18)	Amt Nec	Liability, property & self insurance costs	14 <u>2,310</u>	2,191	52 <u>2.17434</u>
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462 _____	0	465 <u>0.00000</u>
(384)		Voted Other Permissible Levies			
12(1)	0.13500	Instrumental/Vocal Music Groups	15 _____	0	53 <u>0.00000</u>
12(2)	0.81000	Memorial Building	16 _____	0	54 <u>0.00000</u>
12(3)	0.13500	Symphony Orchestra	17 _____	0	55 <u>0.00000</u>
12(4)	0.27000	Cultural & Scientific Facilities	18 _____	0	56 <u>0.00000</u>
12(5)	As Voted	County Bridge	19 _____	0	57 <u>0.00000</u>
12(6)	1.35000	Missi or Missouri River Bridge Const.	20 _____	0	58 <u>0.00000</u>
12(9)	0.03375	Aid to a Transit Company	21 _____	0	59 <u>0.00000</u>
12(17)	0.20500	Maintain Institution received by gift/devise	22 _____	0	60 <u>0.00000</u>
12(19)	1.00000	City Emergency Medical District	463 _____	0	466 <u>0.00000</u>
12(21)	0.27000	Support Public Library	23 _____	0	61 <u>0.00000</u>
28E.22	1.50000	Unified Law Enforcement	24 _____	0	62 <u>0.00000</u>
<b>Total General Fund Regular Levies (5 thru 24)</b>			25 <u>9,747</u>	9,245	
384.1	3.00375	Ag Land	26 <u>201</u>	201	63 <u>3.00375</u>
<b>Total General Fund Tax Levies (25 + 26)</b>			27 <u>9,948</u>	9,446	Do Not Add
Special Revenue Levies					
384.8	0.27000	Emergency (if general fund at levy limit)	28 _____	0	64 <u>0.00000</u>
384.6	Amt Nec	Police & Fire Retirement	29 _____	0	<u>0.00000</u>
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30 _____	0	<u>0.00000</u>
	Amt Nec	Other Employee Benefits	31 _____	0	<u>0.00000</u>
<b>Total Employee Benefit Levies (29,30,31)</b>			32 <u>0</u>	0	65 <u>0.00000</u>
<b>Sub Total Special Revenue Levies (28+32)</b>			33 <u>0</u>	0	
Valuation					
386	As Req	With Gas & Elec	Without Gas & Elec		
	SSMID 1 (A)	(B)	(B)	34 _____	66 <u>0.00000</u>
	SSMID 2 (A)	(B)	(B)	35 _____	67 <u>0.00000</u>
	SSMID 3 (A)	(B)	(B)	36 _____	68 <u>0.00000</u>
	SSMID 4 (A)	(B)	(B)	35a _____	69 <u>0.00000</u>
	SSMID 5 (A)	(B)	(B)	36a _____	565 <u>0.00000</u>
	SSMID 6 (A)	(B)	(B)	37 _____	566 <u>0.00000</u>
<b>Total SSMID (34 thru 37)</b>			38 <u>0</u>	0	Do Not Add
<b>Total Special Revenue Levies (33+38)</b>			39 <u>0</u>	0	
384.4	Amt Nec	Debt Service Levy	40 <u>76.10(6)</u>	0	70 <u>0.00000</u>
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41 _____	0	71 <u>0.00000</u>
<b>Total Property Taxes (27+39+40+41)</b>			42 <u>9,948</u>	9,446	72 <u>9.17457</u>

**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

**MORLEY**

		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 2008</b>										
Beginning Fund Balance July 1, 2006 (pg 5, line 134) *	1	62,759	22,266			15,750		100,775	28,888	129,663
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	34,940	6,579			90,449		131,968	13,939	145,907
Actual Expenditures Except End Bal (pg 12, line 259) *	3	29,827	4,397			106,199		140,423	9,628	150,051
Ending Fund Balance June 30, 2007 (pg 12, line 261) *	4	67,872	24,448	0	0	0	0	92,320	33,199	125,519
<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 2009</b>										
Beginning Fund Balance	5	67,872	24,448	0	0	0	0	92,320	33,199	125,519
Re-Est Revenues	6	38,435	7,299	0	0	0	0	45,734	14,765	60,499
Re-Est Expenditures	7	32,282	15,192	0	0	0	0	47,474	13,978	61,452
Continuing Appropriation	8					0		0	0	0
Ending Fund Balance	9	74,025	16,555	0	0	0	0	90,580	33,986	124,566
<b>(3)</b>										
<b>** Budget FY 2010</b>										
Beginning Fund Balance	10	74,025	16,555	0	0	0	0	90,580	33,986	124,566
Revenues	11	39,788	8,000	0	0	0	0	47,788	14,825	62,613
Expenditures	12	41,294	13,700	0	0	0	0	54,994	23,013	78,007
Continuing Appropriation	13					0		0	0	0
Ending Fund Balance	14	72,519	10,855	0	0	0	0	83,374	25,798	109,172

\* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2008

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

**CITY OF \_\_\_\_\_ MORLEY**

The Total Outstanding TIF Indebtedness is not used to determine the constitutional debt limit. Indebtedness as defined in Iowa Code Section 384.16, subsection 1, includes any TIF-financed agreement including all remaining payments for any annual appropriation agreements. Include the TOTAL amount for all remaining years of the agreement. Use best estimates for any agreement where the actual amount for future years is not known.

Include the total amount of outstanding loans, advances, indebtedness, or bonds outstanding, including interest, at the close of the most recently ended fiscal year through the remaining term of the indebtedness, which will be paid from TIF revenues.

<b>TOTAL OUTSTANDING TIF INDEBTEDNESS INCLUDING INTEREST OWED</b>	<b>ACTUAL 2008</b>
OUTSTANDING PRINCIPAL as of June 30th on All Bonds Paid with TIF Revenues including interest to term	
TIF Non-Bond Loans & Debt - Owed to Other Entities	
Self-Financed or Internal Loan TIF Debt	
Tax Rebatelements & Other Agreements Paid with TIF Revenues	
<b>TOTAL OUTSTANDING TIF INDEBTEDNESS</b>	<b>0</b>

TIF Revenues are those moneys paid into the Special Fund created in section 403.19.  
 DO NOT include bond payments made with a Debt Service levy on property  
 Include ONLY debt that is to be repaid from future Tax Increment Financing revenues.  
 All debt and interest should only be listed once.  
 Include principal and interest to term in all amounts.

<b>REBATES OR PAYMENTS TO ENTITIES FROM TAXES FUNDED BY TIF</b>		<b>BUDGET 2011</b>	<b>RE-ESTIMATED 2010</b>	<b>ACTUAL 2009</b>
<b>ENTITY NAME</b> Rebates do not include lending institutions such as Banker Trust, etc. those are Debt Service payments				
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2010

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 2010 (J)	RE-ESTIMATED 2009 (K)	ACTUAL 2008 (L)
<b>PUBLIC SAFETY</b>											
Police Department/Crime Prevention	1	625							625	618	655
Jail	2								0	0	0
Emergency Management	3	225							225	181	181
Flood Control	4		400						400	400	0
Fire Department	5	4,950							4,950	4,879	4,437
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	5,800	400	0			0		6,200	6,078	5,273
<b>PUBLIC WORKS</b>											
Roads, Bridges, & Sidewalks	12		9,000						9,000	10,992	501
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		2,800						2,800	2,800	2,798
Traffic Control and Safety	15		500						500	0	0
Snow Removal	16		1,000						1,000	1,000	1,098
Highway Engineering	17								0	0	0
Street Cleaning	18								0	0	0
Airport	19								0	0	0
Garbage	20	7,196							7,196	6,896	6,369
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	7,196	13,300	0			0		20,496	21,688	10,766
<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	100							100	100	100
TOTAL (lines 23 - 29)	30	100	0	0			0		100	100	100
<b>CULTURE &amp; RECREATION</b>											
Library Services	31	16,582							16,582	9,460	7,216
Museum, Band and Theater	32								0	0	0
Parks	33	2,100							2,100	1,880	2,171
Recreation	34								0	0	0
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36	1,925							1,925	2,005	2,095
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	20,607	0	0			0		20,607	13,345	11,482

EXPENDITURES SCHEDULE PAGE 2  
Fiscal Year Ending 2010

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2010 (J)	RE-ESTIMATED 2009 (K)	ACTUAL 2008 (L)
<b>COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>											
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	92							92	0	0
REBATES & PYMTS from TIF DEBT page	44			0					0	0	0
TOTAL (lines 39 - 44)	45	92	0	0			0		92	0	0
<b>GENERAL GOVERNMENT</b>											
Mayor, Council, & City Manager	46	888							888	799	877
Clerk, Treasurer, & Finance Adm.	47	3,087							3,087	3,078	3,070
Elections	48	1,200							1,200	0	1,001
Legal Services & City Attorney	49	200							200	200	0
City Hall & General Buildings	50	650							650	850	324
Tort Liability	51	200							200	186	119
Other General Government	52	1,274							1,274	1,150	1,212
TOTAL (lines 46 - 52)	53	7,499	0	0			0		7,499	6,263	6,603
<b>DEBT SERVICE</b>											
Gov Capital Projects	55								0	0	106,199
TIF Capital Projects	56								0	0	0
TOTAL CAPITAL PROJECTS	57	0	0	0		0	0		0	0	106,199
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58	41,294	13,700	0	0	0	0		54,994	47,474	140,423
<b>BUSINESS TYPE ACTIVITIES</b>											
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>											
Water Utility	59							23,013	23,013	13,978	0
Sewer Utility	60								0	0	9,628
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							23,013	23,013	13,978	9,628
TOTAL ALL EXPENDITURES (lines 58+74)	74	41,294	13,700	0	0	0	0	23,013	78,007	61,452	150,051
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	41,294	13,700	0	0	0	0	23,013	78,007	61,452	150,051
Continuing Appropriation	79								0	0	
Ending Fund Balance June 30	80	72,519	10,855	0	0	0	0	25,798	109,172	124,566	125,519

\* 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 2010

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2010 (J)	RE-ESTIMATED 2009 (K)	ACTUAL 2008 (L)
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>											
Taxes Levied on Property	1	9,446	0		0	0			9,446	8,607	7,248
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	9,446	0		0	0			9,446	8,607	7,248
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	502			0	0			502	378	392
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	5,400							5,400	5,500	5,732
Subtotal - Other City Taxes (lines 6 thru 12)	13	5,902	0		0	0			5,902	5,878	6,124
Licenses & Permits	14								0	0	0
Use of Money & Property	15	4,040	500					300	4,840	4,500	3,592
Intergovernmental:											
Federal Grants & Reimbursements	16									0	89,262
Road Use Taxes	17		6,000						6,000	5,000	4,798
Other State Grants & Reimbursements	18	500							500	456	624
Local Grants & Reimbursements	19	12,850	1,500						14,350	14,609	13,505
Subtotal - Intergovernmental (lines 16 thru 19)	20	13,350	7,500	0	0	0		0	20,850	20,065	108,189
Charges for Fees & Service:											
Water Utility	21							14,525	14,525	14,625	13,893
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	7,000							7,000	6,500	6,407
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	50							50	25	62
Subtotal - Charges for Service (lines 21 thru 33)	34	7,050	0		0	0		14,525	21,575	21,150	20,362
Special Assessments	35								0	0	0
Miscellaneous	36								0	299	392
Other Financing Sources:											
Regular Operating Transfers In	37								0	0	1,187
Internal TIF Loan Transfers In	38								0	0	0
Subtotal ALL Operating Transfers In	39	0	0	0	0	0		0	0	0	1,187
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	1,187
<b>Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, &amp; 41)</b>	43	39,788	8,000	0	0	0		14,825	62,613	60,499	145,907
Beginning Fund Balance July 1	44	74,025	16,555	0	0	0		33,986	124,566	125,519	129,663
<b>TOTAL REVENUES &amp; BEGIN BALANCE (lines 42+43)</b>	45	113,813	24,555	0	0	0		48,811	187,179	186,018	275,570

**CITY OF MORLEY**  
**ADOPTED BUDGET SUMMARY**  
**YEAR ENDED JUNE 30, 2010**

**Fiscal Years**

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2010 (J)	RE-ESTIMATED 2009 (K)	ACTUAL 2008 (L)
<b>Revenues &amp; Other Financing Sources</b>											
Taxes Levied on Property	1	9,446	0		0	0			9,446	8,607	7,248
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	9,446	0		0	0			9,446	8,607	7,248
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	5,902	0		0	0			5,902	5,878	6,124
Licenses & Permits	7	0	0					0	0	0	0
Use of Money and Property	8	4,040	500	0	0	0	0	300	4,840	4,500	3,592
Intergovernmental	9	13,350	7,500	0	0	0		0	20,850	20,065	108,189
Charges for Fees & Service	10	7,050	0		0	0	0	14,525	21,575	21,150	20,362
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	0	0		0	0		0	0	299	392
Sub-Total Revenues	13	39,788	8,000	0	0	0	0	14,825	62,613	60,499	145,907
<b>Other Financing Sources:</b>											
Total Transfers In	14	0	0	0	0	0	0	0	0	0	1,187
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	39,788	8,000	0	0	0	0	14,825	62,613	60,499	147,094
<b>Expenditures &amp; Other Financing Uses</b>											
Public Safety	18	5,800	400	0			0		6,200	6,078	5,273
Public Works	19	7,196	13,300	0			0		20,496	21,688	10,766
Health and Social Services	20	100	0	0			0		100	100	100
Culture and Recreation	21	20,607	0	0			0		20,607	13,345	11,482
Community and Economic Development	22	92	0	0			0		92	0	0
General Government	23	7,499	0	0			0		7,499	6,263	6,603
Debt Service	24	0	0	0	0		0		0	0	0
Capital Projects	25	0	0	0		0	0		0	0	106,199
Total Government Activities Expenditures	26	41,294	13,700	0	0	0	0		54,994	47,474	140,423
Business Type Proprietary: Enterprise & ISF	27							23,013	23,013	13,978	9,628
Total Gov & Bus Type Expenditures	28	41,294	13,700	0	0	0	0	23,013	78,007	61,452	150,051
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	41,294	13,700	0	0	0	0	23,013	78,007	61,452	150,051
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-1,506	-5,700	0	0	0	0	-8,188	-15,394	-953	-2,957
Continuing Appropriation	33					0		0	0	0	
Beginning Fund Balance July 1	34	74,025	16,555	0	0	0	0	33,986	124,566	125,519	129,663
Ending Fund Balance June 30	35	72,519	10,855	0	0	0	0	25,798	109,172	124,566	126,706





