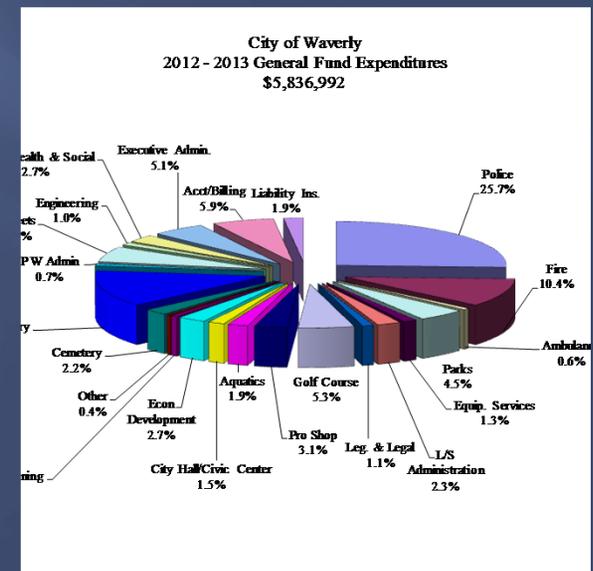
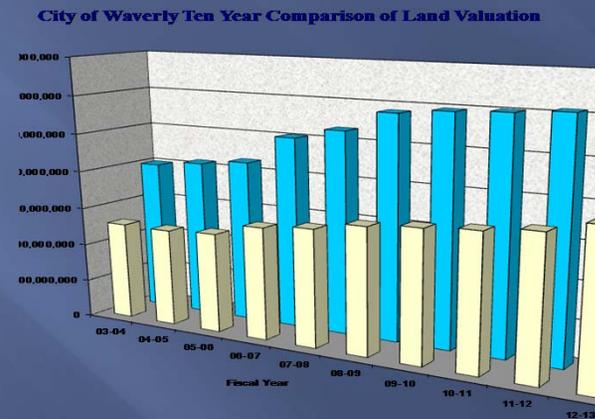
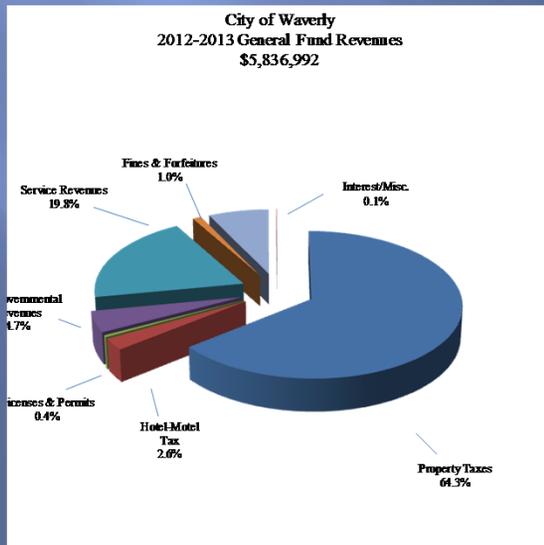




## BUDGET

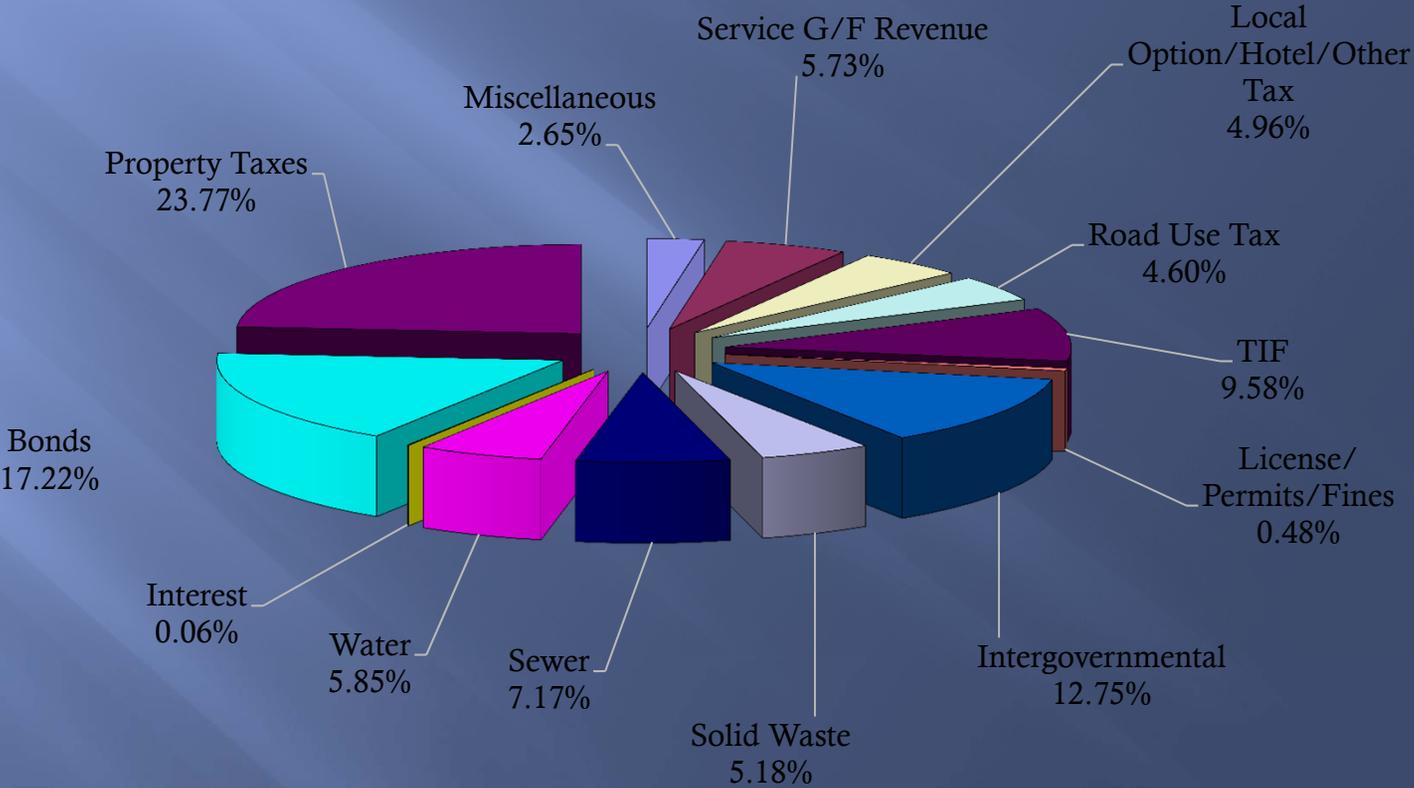
## FISCAL YEAR ENDING

JUNE 30, 2013



# City of Waverly 2012-2013 Total Revenues

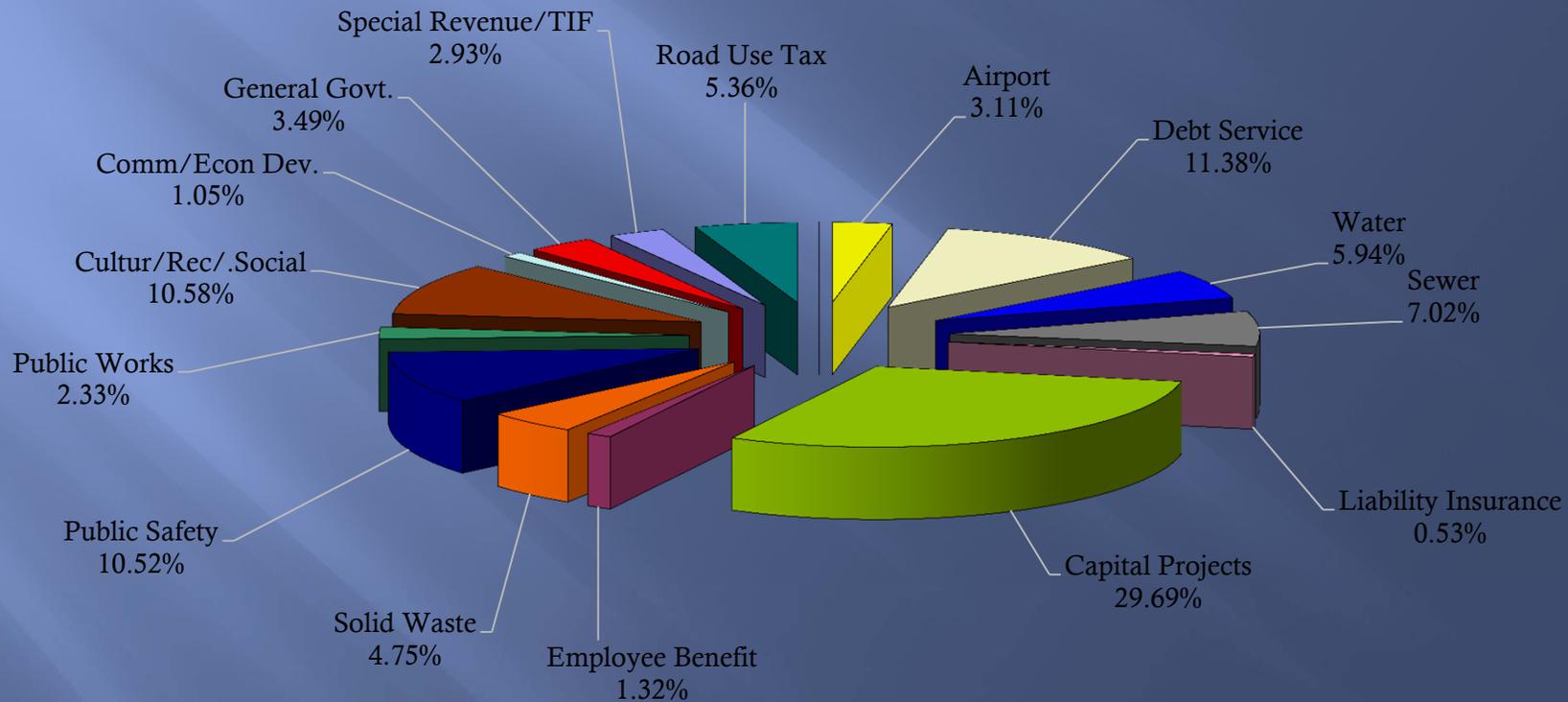
\$20,865,463 \*



\* Total interfund transfers of \$4,761,283 is not included in above total figure.

# City of Waverly 2012-2013 Expenditures By Category

## \$20,302,696\*



\* Total interfund transfers of \$4,761,283 is not included in above total figure.

City of Waverly  
 Total Budgeted Revenue and Expenditures  
 For Year Ending June 30, 2013

REVENUES:	General Fund	Other Funds	Road Use Tax	Special Revenue	Employee Benefits	Restricted Funds	TIF	Debt Service	Capital Projects	Enterprise Funds	TOTALS	% Per Program
Revenues	4,496,425	904,620	935,656	886,500	1,194,375	97,767	1,947,997	811,980	5,177,563	3,866,699	20,319,582	
Transfers In	1,428,067	69,038	125,000	75,000	0	113,200	373,570	1,498,555	1,322,707	0	5,005,137	
Total Revenue	5,924,492	973,658	1,060,656	961,500	1,194,375	210,967	2,321,567	2,310,535	6,500,270	3,866,699	25,324,719	
Less Transfers											-5,005,137	
<b>Net Revenue</b>											<b>20,319,582</b>	
<b>EXPENDITURES:</b>												
Public Safety	2,136,732	0	0	0	248,007	11,600	0	0	0	0	2,396,339	11.66%
Public Works	473,775	932,158	1,088,459	600	0	0	0	0	0	0	2,494,992	12.14%
Health & Social Services	159,150	0	0	0	0	0	0	0	0	0	159,150	0.77%
Culture & Recreation	1,988,111	0	0	28,000	19,000	3,000	0	0	0	0	2,038,111	9.92%
Comm. & Econ. Development	212,329	0	0	73,000	0	11,000	123,337	0	0	0	419,666	2.04%
General Government	698,657	0	0	0	0	0	0	0	0	0	698,657	3.40%
Liability/Property Insurance	108,000	0	0	0	0	0	0	0	0	0	108,000	0.53%
Debt Service	0	0	0	0	0	0	0	2,310,535	0	0	2,310,535	11.25%
Capital Projects	0	0	0	0	0	0	0	0	6,271,601	0	6,271,601	30.52%
Business Type Activities	0	0	0	0	0	0	0	0	0	3,650,012	3,650,012	17.76%
Transfers Out	147,738	40,000	0	806,514	927,368	82,699	1,775,882	360,000	697,953	166,983	5,005,137	
Total Expenditures/Transfers	5,924,492	972,158	1,088,459	908,114	1,194,375	108,299	1,899,219	2,670,535	6,969,554	3,816,995	25,552,200	100%
Less Transfers											-5,005,137	
<b>Net Expenditures</b>											<b>20,547,063</b>	
PROJECTED CASH BALANCE 6/30/2013	1,526,701	6,690	472,700	514,810	19,491	587,280	1,117,376	64,967	-18,360	1,398,312		
		Airport Golf Res.		LOST H/M Tax Cable		Trees Reserve Band PerCare						

City of Waverly  
 Tax Rate Summary  
 for Fiscal Years Ending  
 in 2007 through 2013

	<i>(Net of Gas &amp; Elec. Values)</i>						
	Fiscal Year	Percentage					
	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	to Total
Taxable Valuation: Regular	268,721,396	279,170,066	285,829,458	294,335,550	305,868,653	325,090,093	
Taxable Valuation: Ag Land	2,029,758	1,960,954	2,064,611	2,043,312	2,136,788	2,258,858	
Tax Rate for General Fund	\$8.1000	\$8.1000	\$8.1000	\$8.1000	\$8.1000	\$8.1000	
Tax Amount - General Fund (Regular)	2,176,644	2,261,278	2,315,219	2,384,119	2,477,536	2,633,230	
Tax Amount - General Fund (Ag Land)	6,097	5,890	6,202	6,138	6,418	6,785	
Tax Amount - General Fund (TOTAL)	2,182,741	2,267,168	2,321,421	2,390,257	2,483,954	2,640,015	55.22%
Taxable Valuation: Regular	268,721,396	279,170,066	285,829,458	294,335,550	305,868,653	325,090,093	
Taxable Valuation: TIF	40,021,897	46,823,032	56,208,359	57,309,797	59,519,630	68,858,242	
Total Valuation/ Debt Service	308,743,293	325,993,098	342,037,817	351,645,347	365,388,283	393,948,335	
Tax Rate City - Employee Benefits	\$2.9861	\$2.9901	\$2.8476	\$2.9147	\$2.9999	\$2.8440	
Tax Amount- Employee Benefits	802,421	834,759	813,921	857,902	917,567	924,544	19.34%
Tax Rate City - Op. & Maint of Civic Center	\$0.1350	\$0.1350	\$0.1350	\$0.1350	\$0.1350	\$0.1350	
Tax Amount- Op. & Maint of Civic Center	36,277	37,688	38,584	39,735	41,289	43,884	0.92%
Tax Rate City Insurance	\$0.3198	\$0.3289	\$0.3377	\$0.3444	\$0.3482	\$0.3289	
Tax Amount for City Insurance	85,929	91,830	96,522	101,378	106,503	106,906	2.24%
Tax Rate for Debt Service	\$2.7343	\$2.6163	\$2.4463	\$2.3714	\$2.2864	\$2.0333	
Tax Amount - Debt Service	844,188	852,891	836,737	833,881	835,431	800,999	16.76%
Tax Rate - Employee Benefit MFPRSI/Work Force	\$0.7956	\$0.6110	\$0.4735	\$0.6387	\$0.7346	\$0.8130	
Tax Amount - Employee Benefit MFPRSI/Work Force	213,792	170,564	135,347	188,001	224,693	264,305	5.53%
TOTAL TAX RATE	\$15.07	\$14.78	\$14.34	\$14.50	\$14.60	\$14.2541	Increase -2.40%
TOTAL TAX AMOUNT	4,165,348	4,254,900	4,242,532	4,411,154	4,609,437	4,780,653	3.71%

**CITY OF WAVERLY**  
100% Assessed Valuation

<u>FY 11/12</u>		<u>FY 12/13</u>	
Residential	\$465,292,121	Residential	\$467,261,063
Commercial	67,505,074	Commercial	74,186,280
Industrial	11,804,135	Industrial	13,897,385
Railroads	377,587	Railroads	423,186
Utilities (No Gas/Elect)	2,175,841	Utilities (No Gas/Elect)	2,347,094
Gas & Elect Utility Value	6,664,849	Gas & Elect Utility Value	6,560,120
Less Military Exempt/Home	<u>1,096,783</u>	Less Military Exempt/Home	<u>1,072,695</u>
TOTAL CITY	\$552,722,824	TOTAL CITY	\$563,602,433
Ag. Land	\$2,622,310	Ag. Land	\$3,348,124
Ag. Buildings	483,876	Ag. Buildings	602,872
Less Military Exemption	<u>0</u>	Less Military Exemption	<u>0</u>
TOTAL AG LAND	\$3,106,186	TOTAL AG LAND	\$3,950,996
TIF - Residential	\$1,239,267	TIF - Residential	\$3,778,597
TIF - Commercial	28,443,459	TIF - Commercial	33,947,003
TIF - Industrial	16,899,165	TIF - Industrial	15,371,275
TIF - AG.	16,444	TIF - AG.	29,104
Downtown TIF	<u>7,037,739</u>	Downtown TIF	10,184,487
TOTAL URBAN RENEWAL	\$53,636,074	Less Military Exemption	<u>22,224</u>
		TOTAL URBAN RENEWAL	\$63,288,242
Total - Grand TIF	\$46,733,097	Total - Grand TIF	\$53,103,755
Total - Downtown TIF	<u>6,902,977</u>	Total - Downtown TIF	<u>10,184,487</u>
Total TIF	\$53,636,074	Total TIF	\$63,288,242

**CITY OF WAVERLY**  
Taxable Valuations

<b>FY 11/12</b>		<b>FY 12/13</b>	
Residential	\$225,098,696	Residential	\$235,282,528
Commercial	67,505,074	Commercial	74,186,280
Industrial	11,804,135	Industrial	13,897,385
Railroads	377,587	Railroads	423,186
Utilities (No Gas/Elect)	2,175,841	Utilities (No Gas/Elect)	2,347,094
Gas & Elect Utility Value	3,320,886	Gas & Elect Utility Value	3,326,238
Less Military Exemption	1,092,680	Less Military Exemption	1,046,380
<b>TOTAL CITY</b>	<b>\$309,189,539</b>	<b>TOTAL CITY</b>	<b>\$328,416,331</b>
Ag. Land	\$1,804,755	Ag. Land	\$1,914,336
Ag. Buildings	333,885	Ag. Buildings	346,761
Less Military Exemption	1,852	Less Military Exemption	2,239
<b>TOTAL AG LAND</b>	<b>\$2,136,788</b>	<b>TOTAL AG LAND</b>	<b>\$2,258,858</b>
<b>FY 11/12 TIF</b>		<b>FY 12/13 TIF</b>	
Residential	\$1,374,029	Residential	\$3,778,597
TIF Ag.	16,444	TIF Ag.	29,104
Commercial	35,346,436	Commercial	44,131,490
Industrial	16,899,165	Industrial	15,371,275
Less Military Exemption	0	Less Military Exemption	22,224
<b>TOTAL URBAN RENEWAL</b>	<b>\$53,636,074</b>	<b>TOTAL URBAN RENEWAL</b>	<b>\$63,288,242</b>
<b>Totals by Area</b>		<b>Totals by Area</b>	
Grand TIF	\$ 46,733,097	Grand TIF	\$ 53,103,755
Downtown TIF	\$ 6,902,977	Downtown TIF	\$ 10,184,487
<b>Total TIF</b>	<b>\$ 53,636,074</b>	<b>Total TIF</b>	<b>\$ 63,288,242</b>

City of Waverly  
Tax Rate Summary  
for Fiscal Years Ending  
in 2007 through 2013

	<i>(Net of Gas &amp; Elec. Values)</i>						
	Fiscal Year	Percentage					
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TOTAL TAX AMOUNT	4,165,348	4,254,900	4,242,532	4,411,154	4,609,437	4,780,653	3.71%

# CITY OF WAVERLY

## DEBT CAPACITY 07-01-12

100% Values:

$$\begin{array}{r} \$630,841,671 \\ \times \quad .05 \\ \hline \$31,542,084 \end{array}$$

Outstanding Debt:

$$\begin{array}{r} \$11,714,526 \\ \$31,542,084 = \% \text{ used} \\ 07-01-12 \end{array}$$

TOTAL CAPACITY USED:

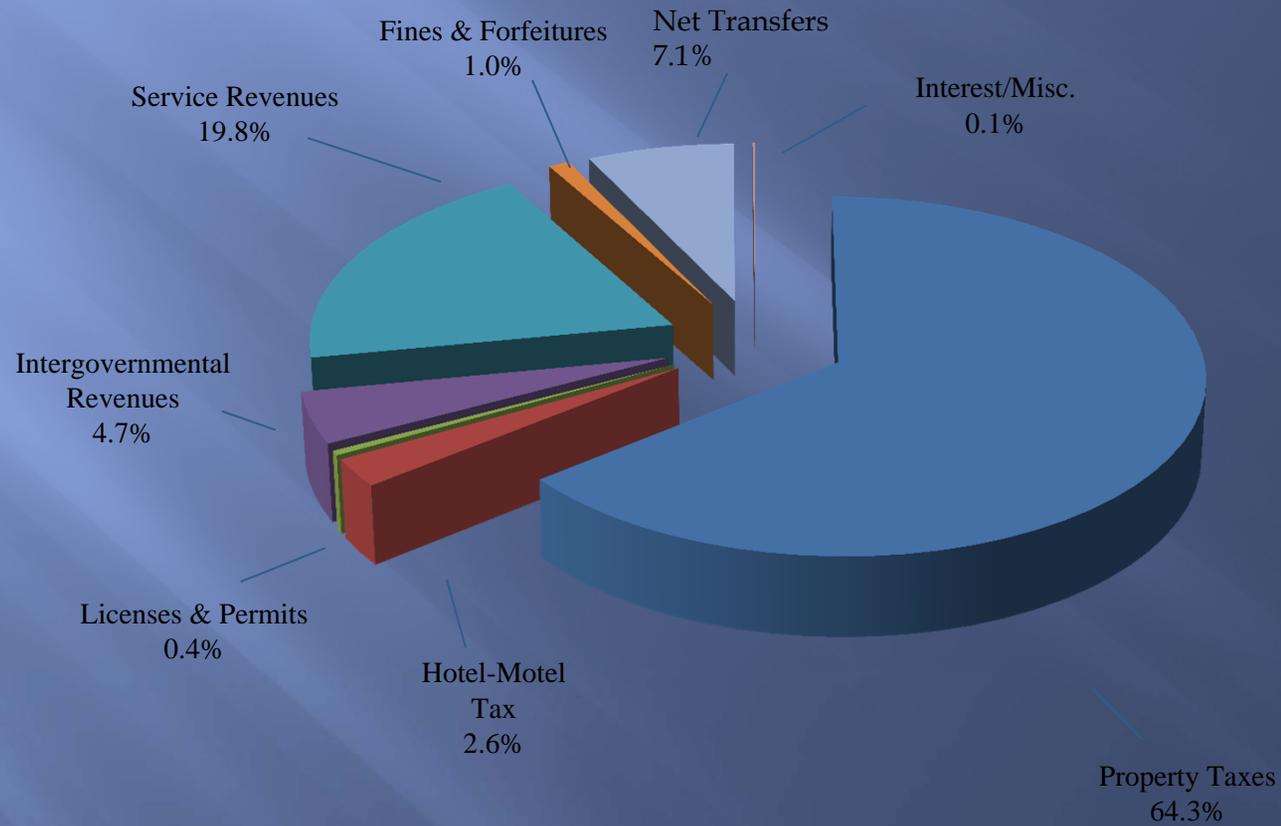
37.1 %

City of Waverly  
Property Tax Allocation  
FY 2013

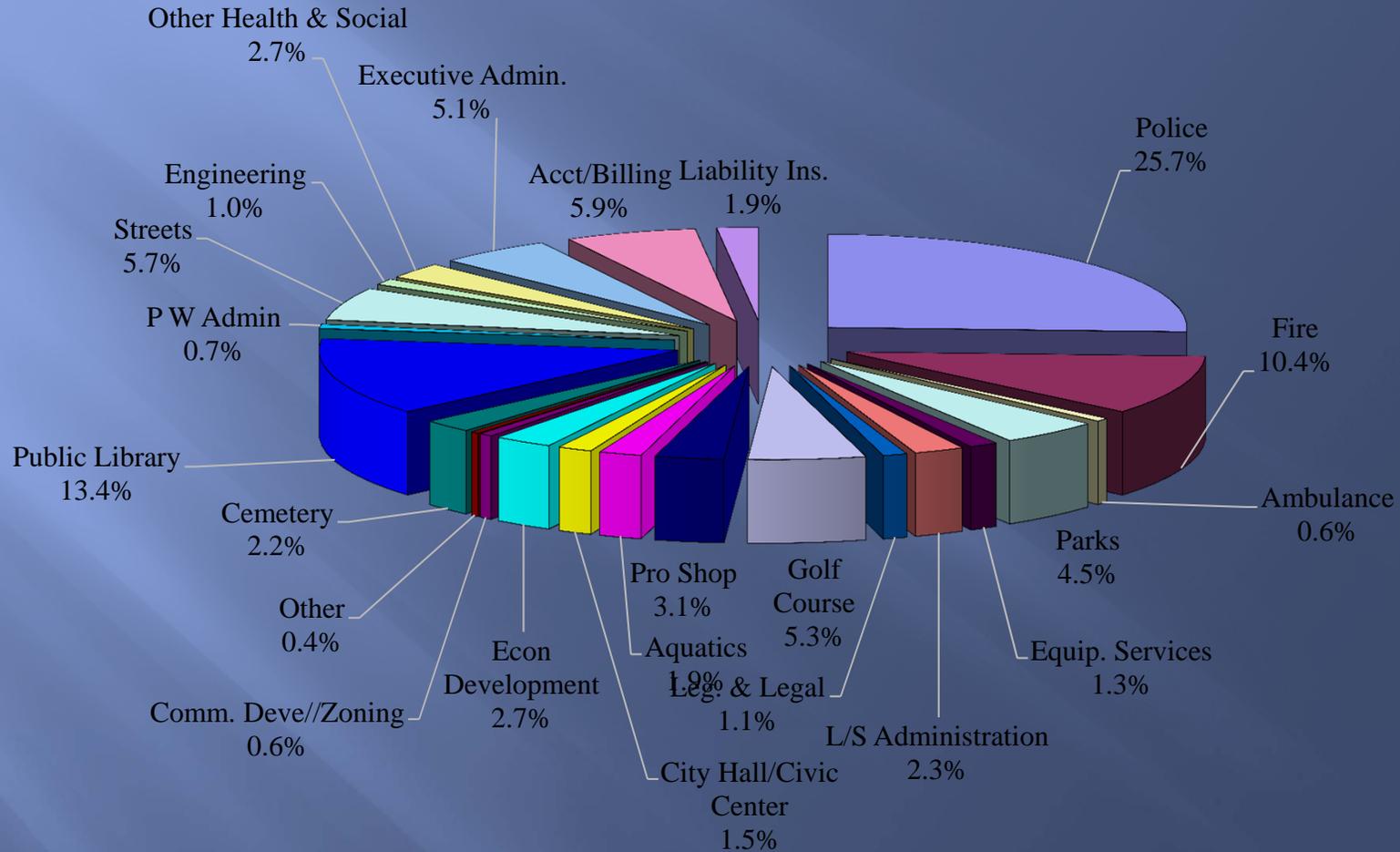
How are my tax dollars spent?

Department or Taxing Fund	% of Total Property Tax Levy	Total Property Tax Levy Per \$1,000
Police Department	29.82%	\$4.250
Fire Department	3.14%	\$0.447
Ambulance	0.47%	\$0.067
Public Works/Engineering	4.70%	\$0.670
Public Library	14.56%	\$2.076
Human & Leisure Services	13.37%	\$1.906
Other Health/Econ	3.81%	\$0.543
Community & Economic Development	1.57%	\$0.223
Administrative & Financial Services	4.71%	\$0.671
Liability Insurance	2.26%	\$0.322
Operation & Maint. of Civic Center	1.80%	\$0.257
Police Retirement/Unemployment	5.53%	\$0.788
Debt Service	14.27%	\$2.033
<b>Total Levy</b>	<b>100.0%</b>	<b>\$14.2541</b>

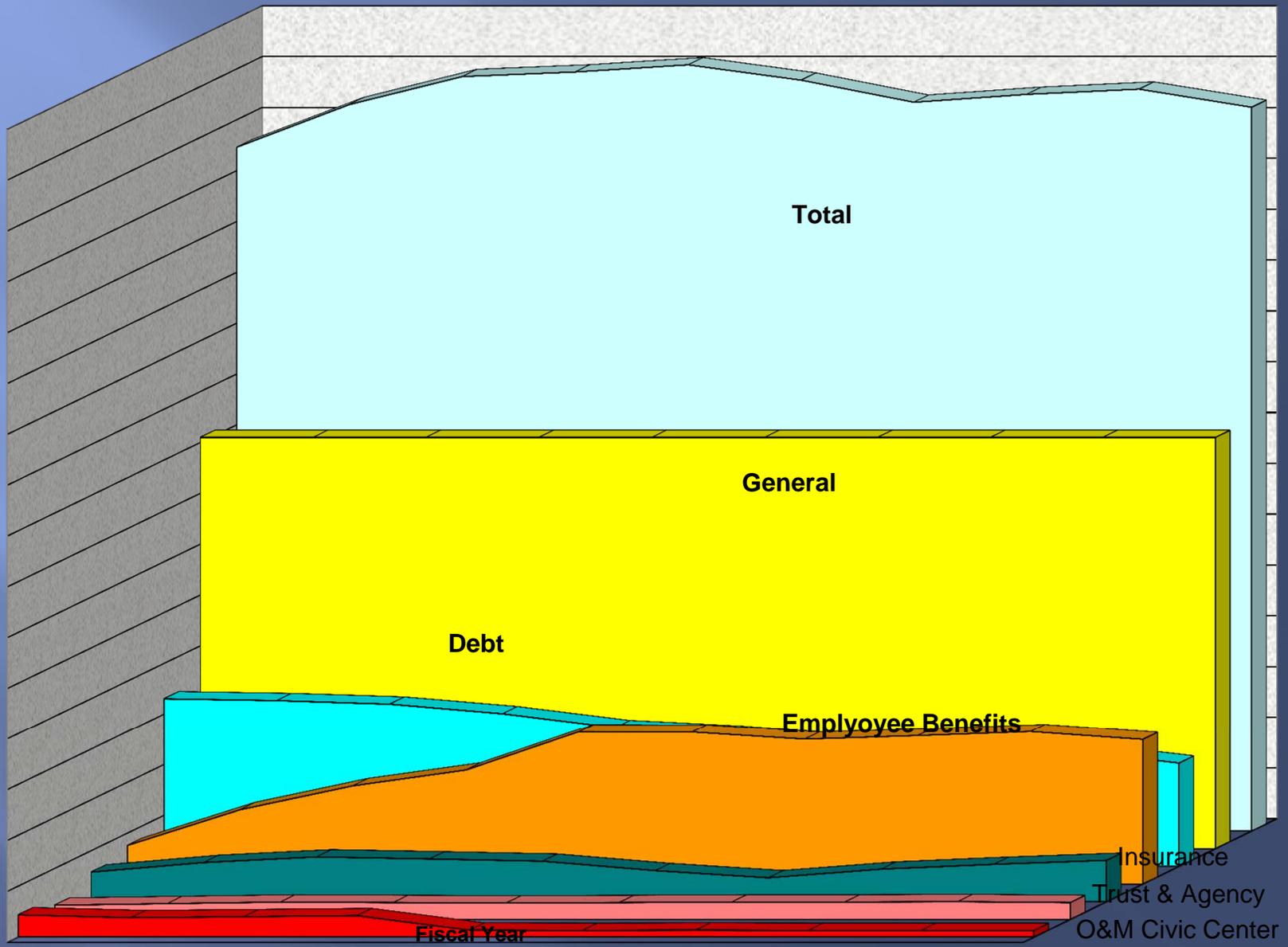
City of Waverly  
2012-2013 General Fund Revenues  
\$5,836,992



City of Waverly  
 2012 - 2013 General Fund Expenditures  
 \$5,836,992

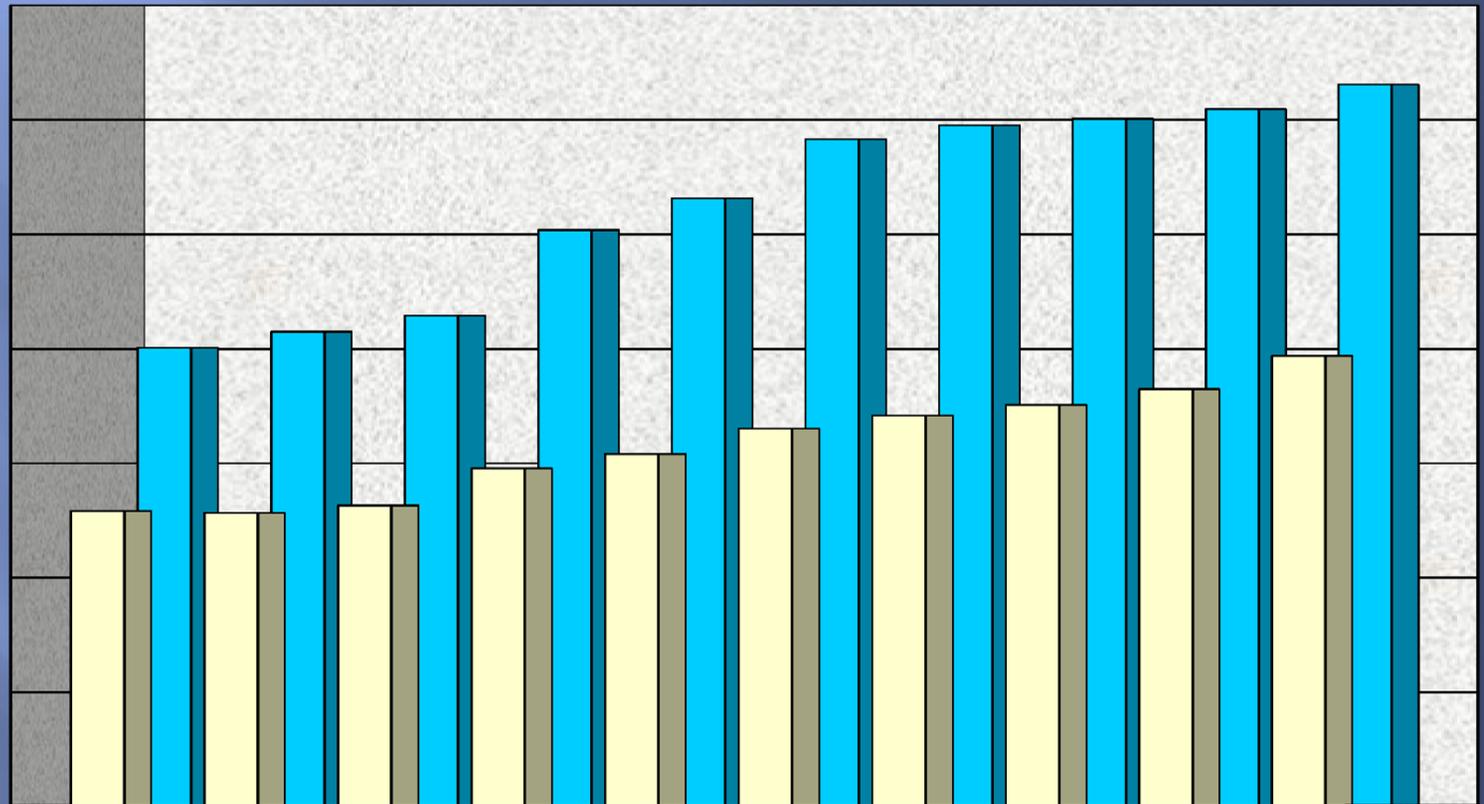


# City of Waverly Ten Year Tax Rate Comparison



# City of Waverly Ten Year Comparison of Property Valuation

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Fiscal Year

Assessed  
Taxable

City Property Tax Valuation Per Capita  
 State of Iowa  
 Population Range 6,500 - 12,500  
 Based on January 1, 2010 Taxable Valuation

(Sorted by)

					11-12	10-11	09-10
	<u>CITY</u>	<u>POPULATION</u>	<u>TAXABLE VALUATION</u>	<u>VALUATION PER CAPITA</u>	<u>TAX LEVY</u>	<u>TAX LEVY</u>	<u>TAX LEVY</u>
1	Oskaloosa	11,463	310,627,737	\$27,098	14.98*	14.36*	14.36*
2	Spencer	11,233	390,896,014	\$34,799	11.84*	11.72*	11.72*
3	Fort Madison	11,051	229,867,762	\$20,801	14.97*	15.08*	15.10*
4	Keokuk	10,780	281,731,406	\$26,135	15.93*	15.93*	14.93*
5	Storm Lake	10,600	255,871,432	\$24,139	13.40*	13.63*	13.09*
6	Pella	10,352	371,034,027	\$35,842	10.20	10.20	10.20
7	Carroll	10,103	370,203,209	\$36,643	12.92*	12.92*	12.78*
8	Waverly	9,874	309,189,539	\$31,314	14.60*	14.50*	14.34*
9	LeMars	9,826	279,515,388	\$28,447	13.75*	13.75*	13.75*
10	Fairfield	9,464	264,431,978	\$27,941	16.36*	16.10*	16.58*
11	Grinnell	9,218	253,711,334	\$27,523	14.42*	14.42*	14.42*
12	Norwalk	8,945	244,751,313	\$27,362	16.35*	14.60	14.60
13	Pleasant Hill	8,785	344,875,750	\$39,257	11.65	11.65	0.00
14	Mount Pleasant	8,668	250,038,244	\$28,846	12.19	12.24	12.24
15	Dension	8,298	159,075,379	\$19,170	17.23*	17.23*	17.08*
16	Grimes	8,246	395,520,725	\$47,965	12.90	0.00	0.00
17	Decorah	8,127	274,015,594	\$33,717	12.54*	12.54*	12.43*
18	Webster City	8,070	203,655,758	\$25,236	15.99*	15.37*	15.37*
19	Creston	7,834	164,180,041	\$20,957	13.85*	13.85*	13.86*
20	Clear Lake	7,777	367,396,512	\$47,241	10.54	10.05	10.05
21	Knoxville	7,731	178,108,231	\$23,038	15.17*	15.17*	15.04*
22	Perry	7,702	148,401,916	\$19,268	16.80*	16.33*	16.34*
23	Charles City	7,652	195,924,105	\$25,604	15.79*	16.25*	15.60*
24	Washington	7,266	188,579,072	\$25,954	14.98*	14.48*	14.79*
25	Atlantic	7,112	187,577,399	\$26,375	16.61*	15.77*	14.83*
26	Sioux Center	7,048	192,742,865	\$27,347	13.78	0.00	0.00
27	Hiawatha	7,024	286,985,616	\$40,858	15.53*	17.08*	16.74*
28	Nevada	6,798	161,469,444	\$23,752	15.00*	15.00*	15.13*
29	Estherville	6,656	134,880,888	\$20,265	16.50*	16.50*	16.50*
	AVERAGE	8,748	255,008,920	\$29,065	14.37	13.34	12.82

\* Denotes cities that have reached the \$8.10 limit.

City Property Tax Valuation Per Capita  
 State of Iowa  
 Population Range 6,500 - 12,500  
 Based on January 1, 2010 Taxable Valuation

(Sorted by)

					11-12	10-11	09-10
	<u>CITY</u>	<u>POPULATION</u>	<u>TAXABLE VALUATION</u>	<u>VALUATION PER CAPITA</u>	<u>TAX LEVY</u>	<u>TAX LEVY</u>	<u>TAX LEVY</u>
1	Grimes	8,246	395,520,725	\$47,965	12.90	0.00	0.00
2	Spencer	11,233	390,896,014	\$34,799	11.84*	11.72*	11.72
3	Pella	10,352	371,034,027	\$35,842	10.20	10.20	10.20
4	Carroll	10,103	370,203,209	\$36,643	12.92*	12.92*	12.78
5	Clear Lake	7,777	367,396,512	\$47,241	10.54	10.05	10.05
6	Pleasant Hill	8,785	344,875,750	\$39,257	11.65	11.65	0.00
7	Oskaloosa	11,463	310,627,737	\$27,098	14.98*	14.36*	14.36
8	Waverly	9,874	309,189,539	\$31,314	14.60*	14.50*	14.34
9	Hiawatha	7,024	286,985,616	\$40,858	15.53*	17.08*	16.74
10	Keokuk	10,780	281,731,406	\$26,135	15.93*	15.93*	14.93
11	LeMars	9,826	279,515,388	\$28,447	13.75*	13.75*	13.75
12	Decorah	8,127	274,015,594	\$33,717	12.54*	12.54*	12.43
13	Fairfield	9,464	264,431,978	\$27,941	16.36*	16.10*	16.58
14	Storm Lake	10,600	255,871,432	\$24,139	13.40*	13.63*	13.09
15	Grinnell	9,218	253,711,334	\$27,523	14.42*	14.42*	14.42
16	Mount Pleasant	8,668	250,038,244	\$28,846	12.19	12.24	12.24
17	Norwalk	8,945	244,751,313	\$27,362	16.35*	14.60	14.60
18	Fort Madison	11,051	229,867,762	\$20,801	14.97*	15.08*	15.10
19	Webster City	8,070	203,655,758	\$25,236	15.99*	15.37*	15.37
20	Charles City	7,652	195,924,105	\$25,604	15.79*	16.25*	15.60
21	Sioux Center	7,048	192,742,865	\$27,347	13.78	0.00	0.00
22	Washington	7,266	188,579,072	\$25,954	14.98*	14.48*	14.79
23	Atlantic	7,112	187,577,399	\$26,375	16.61*	15.77*	14.83
24	Knoxville	7,731	178,108,231	\$23,038	15.17*	15.17*	15.04
25	Creston	7,834	164,180,041	\$20,957	13.85*	13.85*	13.86
26	Nevada	6,798	161,469,444	\$23,752	15.00*	15.00*	15.13
27	Dension	8,298	159,075,379	\$19,170	17.23*	17.23*	17.08
28	Perry	7,702	148,401,916	\$19,268	16.80*	16.33*	16.34
29	Estherville	6,656	134,880,888	\$20,265	16.50*	16.50*	16.50
	AVERAGE	8,748	255,008,920	\$29,065	14.37	13.34	12.82

\* Denotes cities that have reached the \$8.10 limit.

City Property Tax Valuation Per Capita  
 State of Iowa  
 Population Range 6,500 - 12,500  
 Based on January 1, 2010 Taxable Valuation

					(Sorted by)		
					11-12	10-11	09-10
	<u>CITY</u>	<u>POPULATION</u>	<u>TAXABLE VALUATION</u>	<u>VALUATION PER CAPITA</u>	<u>TAX LEVY</u>	<u>TAX LEVY</u>	<u>TAX LEVY</u>
1	Grimes	8,246	395,520,725	\$47,965	12.90	0.00	0.00
2	Clear Lake	7,777	367,396,512	\$47,241	10.54	10.05	10.05
3	Hiawatha	7,024	286,985,616	\$40,858	15.53*	17.08*	16.74*
4	Pleasant Hill	8,785	344,875,750	\$39,257	11.65	11.65	0.00
5	Carroll	10,103	370,203,209	\$36,643	12.92*	12.92*	12.78*
6	Pella	10,352	371,034,027	\$35,842	10.20	10.20	10.20
7	Spencer	11,233	390,896,014	\$34,799	11.84*	11.72*	11.72*
8	Decorah	8,127	274,015,594	\$33,717	12.54*	12.54*	12.43*
9	Waverly	9,874	309,189,539	\$31,314	14.60*	14.50*	14.34*
10	Mount Pleasant	8,668	250,038,244	\$28,846	12.19	12.24	12.24
11	LeMars	9,826	279,515,388	\$28,447	13.75*	13.75*	13.75*
12	Fairfield	9,464	264,431,978	\$27,941	16.36*	16.10*	16.58*
13	Grinnell	9,218	253,711,334	\$27,523	14.42*	14.42*	14.42*
14	Norwalk	8,945	244,751,313	\$27,362	16.35*	14.60	14.60
15	Sioux Center	7,048	192,742,865	\$27,347	13.78	0.00	0.00
16	Oskaloosa	11,463	310,627,737	\$27,098	14.98*	14.36*	14.36*
17	Atlantic	7,112	187,577,399	\$26,375	16.61*	15.77*	14.83*
18	Keokuk	10,780	281,731,406	\$26,135	15.93*	15.93*	14.93*
19	Washington	7,266	188,579,072	\$25,954	14.98*	14.48*	14.79*
20	Charles City	7,652	195,924,105	\$25,604	15.79*	16.25*	15.60*
21	Webster City	8,070	203,655,758	\$25,236	15.99*	15.37*	15.37*
22	Storm Lake	10,600	255,871,432	\$24,139	13.40*	13.63*	13.09*
23	Nevada	6,798	161,469,444	\$23,752	15.00*	15.00*	15.13*
24	Knoxville	7,731	178,108,231	\$23,038	15.17*	15.17*	15.04*
25	Creston	7,834	164,180,041	\$20,957	13.85*	13.85*	13.86*
26	Fort Madison	11,051	229,867,762	\$20,801	14.97*	15.08*	15.10*
27	Estherville	6,656	134,880,888	\$20,265	16.50*	16.50*	16.50*
28	Perry	7,702	148,401,916	\$19,268	16.80*	16.33*	16.34*
29	Dension	8,298	159,075,379	\$19,170	17.23*	17.23*	17.08*
	AVERAGE	8,748	255,008,920	\$29,065	14.37	13.34	12.82

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City Property Tax Valuation Per Capita  
 State of Iowa  
 Population Range 6,500 - 12,500  
 Based on January 1, 2010 Taxable Valuation

	CITY	POPULATION	TAXABLE VALUATION	VALUATION PER CAPITA	Sorted by		
					11-12 TAX LEVY	10-11 TAX LEVY	09-10 TAX LEVY
1	Pella	10,352	371,034,027	\$35,842	10.20	10.20	10.20
2	Clear Lake	7,777	367,396,512	\$47,241	10.54	10.05	10.05
3	Pleasant Hill	8,785	344,875,750	\$39,257	11.65	11.65	0.00
4	Spencer	11,233	390,896,014	\$34,799	11.84*	11.72*	11.72*
5	Mount Pleasant	8,668	250,038,244	\$28,846	12.19	12.24	12.24
6	Decorah	8,127	274,015,594	\$33,717	12.54*	12.54*	12.43*
7	Grimes	8,246	395,520,725	\$47,965	12.90	0.00	0.00
8	Carroll	10,103	370,203,209	\$36,643	12.92*	12.92*	12.78*
9	Storm Lake	10,600	255,871,432	\$24,139	13.40*	13.63*	13.09*
10	LeMars	9,826	279,515,388	\$28,447	13.75*	13.75*	13.75*
11	Sioux Center	7,048	192,742,865	\$27,347	13.78	0.00	0.00
12	Creston	7,834	164,180,041	\$20,957	13.85*	13.85*	13.86*
13	Grinnell	9,218	253,711,334	\$27,523	14.42*	14.42*	14.42*
14	Waverly	9,874	309,189,539	\$31,314	14.60*	14.50*	14.34*
15	Fort Madison	11,051	229,867,762	\$20,801	14.97*	15.08*	15.10*
16	Oskaloosa	11,463	310,627,737	\$27,098	14.98*	14.36*	14.36*
17	Washington	7,266	188,579,072	\$25,954	14.98*	14.48*	14.79*
18	Nevada	6,798	161,469,444	\$23,752	15.00*	15.00*	15.13*
19	Knoxville	7,731	178,108,231	\$23,038	15.17*	15.17*	15.04*
20	Hiawatha	7,024	286,985,616	\$40,858	15.53*	17.08*	16.74*
21	Charles City	7,652	195,924,105	\$25,604	15.79*	16.25*	15.60*
22	Keokuk	10,780	281,731,406	\$26,135	15.93*	15.93*	14.93*
23	Webster City	8,070	203,655,758	\$25,236	15.99*	15.37*	15.37*
24	Norwalk	8,945	244,751,313	\$27,362	16.35*	14.60	14.60
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26	Estherville	6,656	134,880,888	\$20,265	16.50*	16.50*	16.50*
27	Atlantic	7,112	187,577,399	\$26,375	16.61*	15.77*	14.83*
28	Perry	7,702	148,401,916	\$19,268	16.80*	16.33*	16.34*
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AVERAGE		8,748	255,008,920	\$29,065	14.37	13.34	12.82

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