

# 10-082

## Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2014 - ENDING JUNE 30, 2015

The City of: WINTHROP County Name: BUCHANAN Date Budget Adopted: 2/5/2014  
(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.

(319) 935-3317  
Telephone Number

Signature

County Auditor Date Stamp

### January 1, 2013 Property Valuations

	With Gas & Electric		Without Gas & Electric		Last Official Census <b>850</b>	
	Regular	2a	24,155,805	2b		23,648,186
	<b>DEBT SERVICE</b>	3a		3b		178,278
	Ag Land	4a	178,278			

### 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	195,662	191,550	8.10000
(384)		Non-Voted Other Permissible Levies			
12(8)	0.67500	Contract for use of Bridge		0	0
12(10)	0.95000	Opr & Maint publicly owned Transit		0	0
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center		0	0
12(12)	0.13500	Opr & Maint of City owned Civic Center		0	0
12(13)	0.06750	Planning a Sanitary Disposal Project		0	0
12(14)	0.27000	Aviation Authority (under sec.330A.15)		0	0
12(16)	0.06750	Levee Impr. fund in special charter city		0	0
12(18)	Amt Nec	Liability, property & self insurance costs		0	0
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.		0	0
(384)		Voted Other Permissible Levies			
12(1)	0.13500	Instrumental/Vocal Music Groups		0	0
12(2)	0.81000	Memorial Building		0	0
12(3)	0.13500	Symphony Orchestra		0	0
12(4)	0.27000	Cultural & Scientific Facilities		0	0
12(5)	As Voted	County Bridge		0	0
12(6)	1.35000	Missi or Missouri River Bridge Const.		0	0
12(9)	0.03375	Aid to a Transit Company		0	0
12(17)	0.20500	Maintain Institution received by gift/devise		0	0
12(19)	1.00000	City Emergency Medical District		0	0
12(21)	0.27000	Support Public Library	6,522	6,385	0.27000
28E.22	1.50000	Unified Law Enforcement		0	0
<b>Total General Fund Regular Levies (5 thru 24)</b>			<b>202,184</b>	<b>197,935</b>	
384.1	3.00375	Ag Land	536	536	3.00375
<b>Total General Fund Tax Levies (25 + 26)</b>			<b>202,720</b>	<b>198,471</b>	<b>Do Not Add</b>
Special Revenue Levies					
384.8	0.27000	Emergency (if general fund at levy limit)		0	0
384.6	Amt Nec	Police & Fire Retirement		0	0
	Amt Nec	FICA & IPERS (if general fund at levy limit)		0	0
Rules	Amt Nec	Other Employee Benefits		0	0
<b>Total Employee Benefit Levies (29,30,31)</b>			<b>0</b>	<b>0</b>	<b>0</b>
<b>Sub Total Special Revenue Levies (28+32)</b>			<b>0</b>	<b>0</b>	<b>0</b>
Valuation					
386	As Req	With Gas & Elec	Without Gas & Elec		
	SSMID 1 (A)	(B)		0	0
	SSMID 2 (A)	(B)		0	0
	SSMID 3 (A)	(B)		0	0
	SSMID 4 (A)	(B)		0	0
	SSMID 5 (A)	(B)		0	0
	SSMID 6 (A)	(B)		0	0
	SSMID 7 (A)	(B)		0	0
<b>Total SSMID</b>			<b>0</b>	<b>0</b>	<b>Do Not Add</b>
<b>Total Special Revenue Levies</b>			<b>0</b>	<b>0</b>	
384.4	Amt Nec	Debt Service Levy 76.10(6)	0	0	0
384.7	0.67500	Capital Projects (Capital Improv. Reserve)		0	0
<b>Total Property Taxes (27+39+40+41)</b>			<b>202,720</b>	<b>198,471</b>	<b>8.37000</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.

Fund Balance Worksheet for City of **WINTHROP**

		General	Special Rev	TIF	Debt Serv	Capt Proj	Permanent	Total	Proprietary	Grand
		(A)	(B)	Special Rev	(D)	(E)	(G)	Government	(I)	Total
(1)										
<b>*Annual Report FY 2013</b>										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	602,551	144,747					747,298	534,430	1,281,728
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	328,083	86,874					414,957	202,657	617,614
Actual Expenditures Except End Bal (pg 12, line 259) *	3	311,402	58,804					370,206	159,781	529,987
Ending Fund Balance June 30 (pg 12, line 261) *	4	619,232	172,817	0	0	0	0	792,049	577,306	1,369,355
(2)		General	Spec Rev	TIF	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
<b>** Re-Estimated FY 2014</b>										
Beginning Fund Balance	5	619,232	172,817	0	0	0	0	792,049	577,306	1,369,355
Re-Est Revenues	6	756,078	82,000	0	0	0	0	838,078	195,000	1,033,078
Re-Est Expenditures	7	1,170,974	82,000	0	0	0	0	1,252,974	221,000	1,473,974
Ending Fund Balance	8	204,336	172,817	0	0	0	0	377,153	551,306	928,459
(3)		General	Spec Rev	TIF	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
<b>** Budget FY 2015</b>										
Beginning Fund Balance	9	204,336	172,817	0	0	0	0	377,153	551,306	928,459
Revenues	10	454,358	80,000	0	0	0	0	534,358	198,000	732,358
Expenditures	11	628,693	80,000	0	0	0	0	708,693	198,000	906,693
Ending Fund Balance	12	30,001	172,817	0	0	0	0	202,818	551,306	754,124

\* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2013

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

**CITY OF \_\_\_\_\_ WINTHROP \_\_\_\_\_**

**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**

	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 2015

Fiscal Years

GOVERNMENT ACTIVITIES		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2015	RE-ESTIMATED 2014	ACTUAL 2013
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
<b>PUBLIC SAFETY</b>											
Police Department/Crime Prevention	1	32,300							32,300	30,600	28,900
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	31,252							31,252	339,744	32,967
Ambulance	6								0	0	0
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8	6,650							6,650	6,650	3,011
Animal Control	9	200							200	200	50
Other Public Safety	10	500							500	500	0
TOTAL (lines 1 - 10)	11	70,902	0	0			0		70,902	377,694	64,928
<b>PUBLIC WORKS</b>											
Roads, Bridges, & Sidewalks	12	79,600	80,000						159,600	406,600	94,458
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	15,000							15,000	15,000	14,187
Traffic Control and Safety	15								0	0	0
Snow Removal	16								0	5,000	2,176
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								0	0	0
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	94,600	80,000	0			0		174,600	426,600	110,821
<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	500							500	500	500
TOTAL (lines 23 - 29)	30	500	0	0			0		500	500	500
<b>CULTURE &amp; RECREATION</b>											
Library Services	31	52,178							52,178	49,242	48,449
Museum, Band and Theater	32								0	0	0
Parks	33	5,500							5,500	5,500	6,420
Recreation	34	32,100							32,100	32,100	30,439
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	89,778	0	0			0		89,778	86,842	85,308

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2015

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 2015 (J)	RE-ESTIMATED 2014 (K)	ACTUAL 2013 (L)
<b>COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>												
Community Beautification	39									0	0	0
Economic Development	40		2,800							2,800	2,500	20,168
Housing and Urban Renewal	41		3,000							3,000	3,000	0
Planning & Zoning	42									0	0	0
Other Com & Econ Development	43		2,701							2,701	2,701	0
TOTAL (lines 39 - 44)	45		8,501	0	0			0		8,501	8,201	20,168
<b>GENERAL GOVERNMENT</b>												
Mayor, Council, & City Manager	46		4,000							4,000	4,000	3,848
Clerk, Treasurer, & Finance Adm.	47		40,712							40,712	39,637	38,386
Elections	48		600							600	600	0
Legal Services & City Attorney	49		3,500							3,500	2,400	6,624
City Hall & General Buildings	50		1,000							1,000	1,000	4,537
Tort Liability	51		4,700							4,700	4,500	4,659
Other General Government	52		8,500							8,500	8,600	2,880
TOTAL (lines 46 - 52)	53		63,012	0	0			0		63,012	60,737	60,934
<b>DEBT SERVICE</b>	54									0	0	0
Gov Capital Projects	55		301,400							301,400	292,400	27,547
TIF Capital Projects	56									0	0	0
<b>TOTAL CAPITAL PROJECTS</b>	57		301,400	0	0		0	0		301,400	292,400	27,547
<b>TOTAL Government Activities Expenditures</b> (lines 11+22+30+38+45+53+54+57)	58		628,693	80,000	0	0	0	0		708,693	1,252,974	370,206
<b>BUSINESS TYPE ACTIVITIES</b>												
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>												
Water Utility	59								75,000	75,000	85,000	51,855
Sewer Utility	60								53,000	53,000	66,000	46,997
Electric Utility	61								0	0	0	0
Gas Utility	62								0	0	0	0
Airport	63								0	0	0	0
Landfill/Garbage	64								70,000	70,000	70,000	60,929
Transit	65								0	0	0	0
Cable TV, Internet & Telephone	66								0	0	0	0
Housing Authority	67								0	0	0	0
Storm Water Utility	68								0	0	0	0
Other Business Type (city hosp., ISF, parking, etc.)	69								0	0	0	0
Enterprise DEBT SERVICE	70								0	0	0	0
Enterprise CAPITAL PROJECTS	71								0	0	0	0
Enterprise TIF CAPITAL PROJECTS	72								0	0	0	0
<b>TOTAL Business Type Expenditures (lines 59 - 73)</b>	73								198,000	198,000	221,000	159,781
<b>TOTAL ALL EXPENDITURES (lines 58+74)</b>	74		628,693	80,000	0	0	0	0	198,000	906,693	1,473,974	529,987
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+76)</b>	78		628,693	80,000	0	0	0	0	198,000	906,693	1,473,974	529,987
<b>Ending Fund Balance June 30</b>	79		30,001	172,817	0	0	0	0	551,306	754,124	928,459	1,369,355

\* 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 2015

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2015 (J)	RE-ESTIMATED 2014 (K)	ACTUAL 2013 (L)
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>											
Taxes Levied on Property	1	198,471	0		0	0			198,471	196,295	194,202
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	198,471	0		0	0			198,471	196,295	194,202
Delinquent Property Taxes	4								0	0	38
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	4,249	0		0	0			4,249	4,114	4,120
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	66,000							66,000	66,000	68,142
Subtotal - Other City Taxes (lines 6 thru 12)	13	70,249	0		0	0			70,249	70,114	72,262
Licenses & Permits	14	1,265							1,265	1,265	1,252
Use of Money & Property	15	4,000						1,000	5,000	5,000	5,250
Intergovernmental:											
Federal Grants & Reimbursements	16	100,000							100,000	310,000	0
Road Use Taxes	17		80,000						80,000	82,000	86,874
Other State Grants & Reimbursements	18	4,213	0	0	0	0		0	4,213	101,200	1,217
Local Grants & Reimbursements	19	26,360							26,360	23,404	24,661
Subtotal - Intergovernmental (lines 16 thru 19)	20	130,573	80,000	0	0	0		0	210,573	516,604	112,752
Charges for Fees & Service:											
Water Utility	21							74,500	74,500	71,500	75,428
Sewer Utility	22							52,500	52,500	52,500	50,654
Electric Utility	23							0	0	0	0
Gas Utility	24							0	0	0	0
Parking	25							0	0	0	0
Airport	26							0	0	0	0
Landfill/Garbage	27							70,000	70,000	70,000	73,186
Hospital	28							0	0	0	0
Transit	29							0	0	0	0
Cable TV, Internet & Telephone	30							0	0	0	0
Housing Authority	31							0	0	0	0
Storm Water Utility	32							0	0	0	0
Other Fees & Charges for Service	33	17,700							17,700	17,700	13,854
Subtotal - Charges for Service (lines 21 thru 33)	34	17,700	0		0	0	0	197,000	214,700	211,700	213,122
Special Assessments	35								0	0	0
Miscellaneous	36	32,100							32,100	32,100	18,736
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	454,358	80,000	0	0	0	0	198,000	732,358	1,033,078	617,614
Beginning Fund Balance July 1	44	204,336	172,817	0	0	0	0	551,306	928,459	1,369,355	1,281,728
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	658,694	252,817	0	0	0	0	749,306	1,660,817	2,402,433	1,899,342

**CITY OF WINTHROP**  
**ADOPTED BUDGET SUMMARY**  
**YEAR ENDED JUNE 30, 2015**

**Fiscal Years**

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2015 (J)	RE-ESTIMATED 2014 (K)	ACTUAL 2013 (L)
<b>Revenues &amp; Other Financing Sources</b>											
Taxes Levied on Property	1	198,471	0		0	0			198,471	196,295	194,202
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	198,471	0		0	0			198,471	196,295	194,202
Delinquent Property Taxes	4	0	0		0	0			0	0	38
TIF Revenues	5			0					0	0	0
Other City Taxes	6	70,249	0		0	0			70,249	70,114	72,262
Licenses & Permits	7	1,265	0					0	1,265	1,265	1,252
Use of Money and Property	8	4,000	0	0	0	0	0	1,000	5,000	5,000	5,250
Intergovernmental	9	130,573	80,000	0	0	0		0	210,573	516,604	112,752
Charges for Fees & Service	10	17,700	0		0	0	0	197,000	214,700	211,700	213,122
Special Assessments	11	0			0	0		0	0	0	0
Miscellaneous	12	32,100	0		0	0		0	32,100	32,100	18,736
Sub-Total Revenues	13	454,358	80,000	0	0	0		198,000	732,358	1,033,078	617,614
<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
Total Revenues and Other Sources	17	454,358	80,000	0	0	0		198,000	732,358	1,033,078	617,614
<b>Expenditures &amp; Other Financing Uses</b>											
Public Safety	18	70,902	0	0			0		70,902	377,694	64,928
Public Works	19	94,600	80,000	0			0		174,600	426,600	110,821
Health and Social Services	20	500	0	0			0		500	500	500
Culture and Recreation	21	89,778	0	0			0		89,778	86,842	85,308
Community and Economic Development	22	8,501	0	0			0		8,501	8,201	20,168
General Government	23	63,012	0	0			0		63,012	60,737	60,934
Debt Service	24	0	0	0	0		0		0	0	0
Capital Projects	25	301,400	0			0			301,400	292,400	27,547
Total Government Activities Expenditures	26	628,693	80,000	0	0	0			708,693	1,252,974	370,206
Business Type Proprietary: Enterprise & ISF	27							198,000	198,000	221,000	159,781
Total Gov & Bus Type Expenditures	28	628,693	80,000	0	0	0		198,000	906,693	1,473,974	529,987
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	628,693	80,000	0	0	0		198,000	906,693	1,473,974	529,987
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	 -174,335	 0	 0	 0	 0		 0	 -174,335	 -440,896	 87,627
Beginning Fund Balance July 1	33	204,336	172,817	0	0	0		551,306	928,459	1,369,355	1,281,728
Ending Fund Balance June 30	34	30,001	172,817	0	0	0		551,306	754,124	928,459	1,369,355

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

City Name: WINTHROP

Fiscal Year  
2015

	Project Name (A)	Amount of Issue (B)	Date Certified to County Auditor (C)	Principal Due FY 2015 (D)	Interest Due FY 2015 +(E)	Bond Reg/Other Fees Due FY 2015 +(F)	Total Obligation Due FY 2015 =(G)	Paid from Funds OTHER THAN Current Year Property Taxes -(H)	Amount Paid by Current Year Debt Service Levy =(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
			TOTALS	0	0	0	0	0	0









