

31-301

Adoption of Budget and Certification of City Taxes

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

The City of: Worthington County Name: DUBUQUE Date Budget Adopted: 03/04/13
(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.

County Auditor Date Stamp		563-855-2825 <i>Telephone Number</i>	_____ <i>Signature</i>
January 1, 2012 Property Valuations			
		With Gas & Electric	Without Gas & Electric
Regular	2a	9,853,487	9,591,786
Debt Service Value	3a	11,104,967	10,843,266
Ag Land	4a	104,977	
			Last Official Census 401

		TAXES LEVIED			
Code	Dollar	(A)	(B)	(C)	
Sec.	Limit	Request with Utility Replacement	Property Taxes Levied	Rate	
384.1	8.10000	Regular General levy	78,250	76,172	7.94135
-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		0	0.00000
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
Total General Fund Regular Levies (5 thru 24)		78,250	76,172		
384.1	3.00375	Ag Land	315	315	3.00375
Total General Fund Tax Levies (25 + 26)		78,565	76,487		Do Not Add
Special Revenue Levies					
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)		0	0.00000
Rules	Amt Nec	Other Employee Benefits		0	0.00000
Total Employee Benefit Levies (29,30,31)		0	0		0.00000
Sub Total Special Revenue Levies (28+32)		0	0		
Valuation					
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)		0	0.00000
	SSMID 6 (A)	(B)		0	0.00000
	SSMID 7 (A)	(B)		0	0.00000
Total SSMID		0	0		Do Not Add
Total Special Revenue Levies		0	0		
384.4	Amt Nec	Debt Service Levy 76.10(6)	0	0	0.00000
384.7	0.67500	Capital Projects (Capital Improv. Reserve)		0	0.00000
Total Property Taxes (27+39+40+41)		78,565	76,487		7.94135

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

Worthington

		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)
(1)										
*Annual Report FY 2012										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	146,593	230,105	15,875				392,573	64,513	457,086
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	111,115	124,450	67,587				303,152	179,812	482,964
Actual Expenditures Except End Bal (pg 12, line 259) *	3	108,549	87,864	82,306				278,719	155,094	433,813
Ending Fund Balance June 30 (pg 12, line 270) *	4	149,159	266,691	1,156	0	0	0	417,006	89,231	506,237
(2)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Re-Estimated FY 2013										
Beginning Fund Balance	5	149,159	266,691	1,156	0	0	0	417,006	89,231	506,237
Re-Est Revenues	6	112,661	109,424	35,976	0	0	0	258,061	159,500	417,561
Re-Est Expenditures	7	167,467	61,459	35,976	0	0	0	264,902	158,000	422,902
Ending Fund Balance	8	94,353	314,656	1,156	0	0	0	410,165	90,731	500,896
(3)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2014										
Beginning Fund Balance	9	94,353	314,656	1,156	0	0	0	410,165	90,731	500,896
Revenues	10	108,559	103,359	34,095	0	0	0	246,013	174,878	420,891
Expenditures	11	127,222	101,750	33,910	0	0	0	262,882	168,000	430,882
Ending Fund Balance	12	75,690	316,265	1,341	0	0	0	393,296	97,609	490,905

* 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 Worthington

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	TIF	DEBT	CAPITAL	PERMANENT	PROPRIETARY	BUDGET	RE-ESTIMATED	ACTUAL
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	2014	2013	2012
									(J)	(K)	(L)
PUBLIC SAFETY											
Police Department/Crime Prevention	1	5,000							5,000	5,000	107
Jail	2								0	0	0
Emergency Management	3	1,500							1,500	1,500	0
Flood Control	4								0	0	0
Fire Department	5	3,625	3,475						7,100	7,084	3,471
Ambulance	6	1,275							1,275	1,315	1,355
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8	100							100	0	100
Animal Control	9								0	0	0
Other Public Safety	10								0	15,000	0
TOTAL (lines 1 - 10)	11	11,500	3,475	0			0		14,975	29,899	5,033
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12		65,619						65,619	22,392	56,888
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		12,000						12,000	12,000	8,963
Traffic Control and Safety	15								0	0	0
Snow Removal	16		9,500						9,500	11,000	7,244
Highway Engineering	17								0	0	0
Street Cleaning	18		2,500						2,500	1,500	542
Airport (if not Enterprise)	19								0	0	0
Garbage (if not Enterprise)	20	24,702							24,702	21,000	17,838
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	24,702	89,619	0			0		114,321	67,892	91,475
HEALTH & SOCIAL SERVICES											
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
CULTURE & RECREATION											
Library Services	31	5,500							5,500	5,500	4,690
Museum, Band and Theater	32								0	0	0
Parks	33	23,000	750						23,750	60,000	21,846
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	28,500	750	0			0		29,250	65,500	26,536

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2014

Fiscal Years

GOVERNMENT ACTIVITIES CONT.		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)
COMMUNITY & ECONOMIC DEVELOPMENT											
Community Beautification	39								0	0	0
Economic Development	40			16,691					16,691	17,241	17,541
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	0	0	16,691			0		16,691	17,241	17,541
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46	6,365							6,365	6,370	4,740
Clerk, Treasurer, & Finance Adm.	47	26,625							26,625	25,786	24,674
Elections	48	624							624	0	624
Legal Services & City Attorney	49	1,500							1,500	1,000	3,236
City Hall & General Buildings	50	20,000	1,176						21,176	20,000	22,476
Tort Liability	51	7,006	6,730						13,736	12,479	16,563
Other General Government	52	400							400	0	0
TOTAL (lines 46 - 52)	53	62,520	7,906	0			0		70,426	65,635	72,313
DEBT SERVICE											
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
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58	127,222	101,750	16,691	0	0	0		245,663	246,167	212,898
BUSINESS TYPE ACTIVITIES											
Proprietary: Enterprise & Budgeted ISF											
Water Utility	59							38,000	38,000	38,000	33,479
Sewer Utility	60							60,000	60,000	60,000	53,563
Electric Utility	61							0	0	0	0
Gas Utility	62							0	0	0	0
Airport	63							0	0	0	0
Landfill/Garbage	64							0	0	0	0
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							70,000	70,000	60,000	68,052
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
TOTAL Business Type Expenditures (lines 59 - 73)	73							168,000	168,000	158,000	155,094
TOTAL ALL EXPENDITURES (lines 58+74)	74	127,222	101,750	16,691	0	0	0	168,000	413,663	404,167	367,992
Regular Transfers Out	75								0	0	0
Internal TIF Loan / Repayment Transfers Out	76			17,219					17,219	18,735	65,821
Total ALL Transfers Out	77	0	0	17,219	0	0	0	0	17,219	18,735	65,821
Total Expenditures & Fund Transfers Out (lines 75+78)	78	127,222	101,750	33,910	0	0	0	168,000	430,882	422,902	433,813
Ending Fund Balance June 30	79	75,690	316,265	1,341	0	0	0	97,609	490,905	500,896	506,237

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)
REVENUES & OTHER FINANCING SOURCES											
Taxes Levied on Property	1	76,487	0		0	0			76,487	74,539	68,242
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	76,487	0		0	0			76,487	74,539	68,242
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5			34,095					34,095	35,976	35,587
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	2,078	0		0	0			2,078	2,122	2,083
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		48,148						48,148	47,897	50,370
Subtotal - Other City Taxes (lines 6 thru 12)	13	2,078	48,148		0	0			50,226	50,019	52,453
Licenses & Permits	14	1,092							1,092	900	1,092
Use of Money & Property	15	4,200	1,100						5,300	5,000	6,875
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		36,892						36,892	23,980	38,035
Other State Grants & Reimbursements	18								0	0	0
Local Grants & Reimbursements	19								0	27,912	500
Subtotal - Intergovernmental (lines 16 thru 19)	20	0	36,892	0	0	0		0	36,892	51,892	38,535
Charges for Fees & Service:											
Water Utility	21							39,500	39,500	39,500	41,821
Sewer Utility	22							65,378	65,378	65,000	65,378
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	24,702							24,702	21,000	21,389
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							70,000	70,000	55,000	72,613
Subtotal - Charges for Service (lines 21 thru 33)	34	24,702	0		0	0		174,878	199,580	180,500	201,201
Special Assessments	35								0	0	0
Miscellaneous	36								0	0	13,158
Other Financing Sources:											
Regular Operating Transfers In	37								0	0	0
Internal TIF Loan Transfers In	38		17,219						17,219	18,735	65,821
Subtotal ALL Operating Transfers In	39	0	17,219	0	0	0		0	17,219	18,735	65,821
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	17,219	0	0	0		0	17,219	18,735	65,821
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 42)	43	108,559	103,359	34,095	0	0	0	174,878	420,891	417,561	482,964
Beginning Fund Balance July 1	44	94,353	314,656	1,156	0	0	0	90,731	500,896	506,237	457,086
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	202,912	418,015	35,251	0	0	0	265,609	921,787	923,798	940,050

CITY OF
Worthington
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)
Revenues & Other Financing Sources											
Taxes Levied on Property	1	76,487	0		0	0			76,487	74,539	68,242
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	76,487	0		0	0			76,487	74,539	68,242
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			34,095					34,095	35,976	35,587
Other City Taxes	6	2,078	48,148		0	0			50,226	50,019	52,453
Licenses & Permits	7	1,092	0					0	1,092	900	1,092
Use of Money and Property	8	4,200	1,100	0	0	0	0	0	5,300	5,000	6,875
Intergovernmental	9	0	36,892	0	0	0		0	36,892	51,892	38,535
Charges for Fees & Service	10	24,702	0		0	0	0	174,878	199,580	180,500	201,201
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	0	0		0	0	0	0	0	0	13,158
Sub-Total Revenues	13	108,559	86,140	34,095	0	0	0	174,878	403,672	398,826	417,143
Other Financing Sources:											
Total Transfers In	14	0	17,219	0	0	0	0	0	17,219	18,735	65,821
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	108,559	103,359	34,095	0	0	0	174,878	420,891	417,561	482,964
Expenditures & Other Financing Uses											
Public Safety	18	11,500	3,475	0			0		14,975	29,899	5,033
Public Works	19	24,702	89,619	0			0		114,321	67,892	91,475
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	28,500	750	0			0		29,250	65,500	26,536
Community and Economic Development	22	0	0	16,691			0		16,691	17,241	17,541
General Government	23	62,520	7,906	0			0		70,426	65,635	72,313
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	127,222	101,750	16,691	0	0	0		245,663	246,167	212,898
Business Type Proprietary: Enterprise & ISF	27							168,000	168,000	158,000	155,094
Total Gov & Bus Type Expenditures	28	127,222	101,750	16,691	0	0	0	168,000	413,663	404,167	367,992
Total Transfers Out	29	0	0	17,219	0	0	0	0	17,219	18,735	65,821
Total ALL Expenditures/Fund Transfers Out	30	127,222	101,750	33,910	0	0	0	168,000	430,882	422,902	433,813
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-18,663	1,609	185	0	0	0	6,878	-9,991	-5,341	49,151
Beginning Fund Balance July 1	33	94,353	314,656	1,156	0	0	0	90,731	500,896	506,237	457,086
Ending Fund Balance June 30	34	75,690	316,265	1,341	0	0	0	97,609	490,905	500,896	506,237

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

City Name: Worthington

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 SRF 1998 (Sewer)	290,000		13,000	3,030	51	16,081	16,081	0
-2 TIF District #1 (bank)	150,000		15,923	768		16,691	16,691	0
-3 TIF District #1 (internal)	48,685		1,123	2,150		3,273	3,273	0
-4 TIF District #1 (internal)	97,434		2,246	4,301		6,547	6,547	0
-5 TIF District #1 (internal)	32,000		6,332	1,067		7,399	7,399	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			38,624	11,316	51	49,991	49,991	0

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

City Name: Worthington

USE THIS PAGE ONLY AFTER FILLING LINES 1 THRU 30 ABOVE.

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?
-31						0		0
-32						0		0
-33						0		0
-34						0		0
-35						0		0
-36						0		0
-37						0		0
-38						0		0
-39						0		0
-40						0		0
-41						0		0
-42						0		0
-43						0		0
-44						0		0
-45						0		0
-46						0		0
-47						0		0
-48						0		0
-49						0		0
-50						0		0
-51						0		0
-52						0		0
-53						0		0
-54						0		0
-55						0		0
-56						0		0
-57						0		0
-58						0		0
-59						0		0
-60						0		0
			38,624	11,316	51	49,991	49,991	0

