

31-301

Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2015 - ENDING JUNE 30, 2016

The City of: Worthington County Name: DUBUQUE Date Budget Adopted: 3/2/2015
(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.

563-855-2825

Telephone Number

Signature

County Auditor Date Stamp

January 1, 2014 Property Valuations

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	2a <u>10,018,024</u>	2b <u>9,745,210</u>	401
DEBT SERVICE	3a <u>11,191,782</u>	3b <u>10,918,968</u>	
Ag Land	4a <u>101,004</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 79,550	77,384	43 7.94069
(384) Non-Voted Other Permissible Levies					
12(8)	0.67500	Contract for use of Bridge	6	0	44 0
12(10)	0.95000	Opr & Maint publicly owned Transit	7	0	45 0
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center	8	0	46 0
12(12)	0.13500	Opr & Maint of City owned Civic Center	9	0	47 0
12(13)	0.06750	Planning a Sanitary Disposal Project	10	0	48 0
12(14)	0.27000	Aviation Authority (under sec.330A.15)	11	0	49 0
12(15)	0.06750	Levee Impr. fund in special charter city	13	0	51 0
12(17)	Amt Nec	Liability, property & self insurance costs	14	0	52 0
12(21)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462	0	465 0
(384) Voted Other Permissible Levies					
12(1)	0.13500	Instrumental/Vocal Music Groups	15	0	53 0
12(2)	0.81000	Memorial Building	16	0	54 0
12(3)	0.13500	Symphony Orchestra	17	0	55 0
12(4)	0.27000	Cultural & Scientific Facilities	18	0	56 0
12(5)	As Voted	County Bridge	19	0	57 0
12(6)	1.35000	Missi or Missouri River Bridge Const.	20	0	58 0
12(9)	0.03375	Aid to a Transit Company	21	0	59 0
12(16)	0.20500	Maintain Institution received by gift/devise	22	0	60 0
12(18)	1.00000	City Emergency Medical District	463	0	466 0
12(20)	0.27000	Support Public Library	23	0	61 0
28E.22	1.50000	Unified Law Enforcement	24	0	62 0
Total General Fund Regular Levies (5 thru 24)			25 79,550	77,384	
384.1	3.00375	Ag Land	26 303	303	63 3.00375
Total General Fund Tax Levies (25 + 26)			27 79,853	77,687	Do Not Add
Special Revenue Levies					
384.8	0.27000	Emergency (if general fund at levy limit)	28	0	64 0
384.6	Amt Nec	Police & Fire Retirement	29	0	0
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30	0	0
Rules	Amt Nec	Other Employee Benefits	31	0	0
Total Employee Benefit Levies (29,30,31)			32 0	0	65 0
Sub Total Special Revenue Levies (28+32)			33 0	0	
Valuation					
386	As Req	With Gas & Elec	Without Gas & Elec		
	SSMID 1 (A)	(B)		34	66 0
	SSMID 2 (A)	(B)		35	67 0
	SSMID 3 (A)	(B)		36	68 0
	SSMID 4 (A)	(B)		37	69 0
	SSMID 5 (A)	(B)		555	565 0
	SSMID 6 (A)	(B)		556	566 0
	SSMID 7 (A)	(B)		1177	0
Total SSMID			38 0	0	Do Not Add
Total Special Revenue Levies			39 0	0	
384.4	Amt Nec	Debt Service Levy 76.10(6)	40 0	0	70 0
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41	0	71 0
Total Property Taxes (27+39+40+41)			42 79,853	77,687	72 7.94069

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 2014										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	153,257	330,432	-59	0	0	0	483,630	111,040	594,670
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	124,891	110,318	33,932	0	0	0	269,141	167,397	436,538
Actual Expenditures Except End Bal (pg 12, line 259) *	3	128,606	56,715	33,748	0	0	0	219,069	161,888	380,957
Ending Fund Balance June 30 (pg 12, line 261) *	4	149,542	384,035	125	0	0	0	533,702	116,549	650,251
(2)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Re-Estimated FY 2015										
Beginning Fund Balance	5	149,542	384,035	125	0	0	0	533,702	116,549	650,251
Re-Est Revenues	6	112,689	108,346	35,884	0	0	0	256,919	425,500	682,419
Re-Est Expenditures	7	133,278	66,025	35,884	0	0	0	235,187	424,396	659,583
Ending Fund Balance	8	128,953	426,356	125	0	0	0	555,434	117,653	673,087
(3)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2016										
Beginning Fund Balance	9	128,953	426,356	125	0	0	0	555,434	117,653	673,087
Revenues	10	111,933	108,748	31,824	0	0	0	252,505	275,892	528,397
Expenditures	11	142,171	85,050	35,884	0	0	0	263,105	283,375	546,480
Ending Fund Balance	12	98,715	450,054	-3,935	0	0	0	544,834	110,170	655,004

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

** 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

		Request with Utility Replacement (A)	Property Taxes Levied (B)
1	Portion of General Fund Levy Used for Emerg. Mgmt. Comm.	0	0
2	Support of a Local Emerg.Mgmt.Comm.	0	0
3	TOTAL FOR FISCAL YEAR 2014	0	0

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2016

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 2016 (J)	RE-ESTIMATED 2015 (K)	ACTUAL 2014 (L)
PUBLIC SAFETY											
Police Department/Crime Prevention	1	10,000							10,000	3,500	0
Jail	2								0	0	0
Emergency Management	3	1,500							1,500	1,500	1,633
Flood Control	4								0	0	0
Fire Department	5	5,000	4,100						9,100	8,122	3,625
Ambulance	6	1,316							1,316	1,316	1,315
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	17,816	4,100				0		21,916	14,438	6,573
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12		30,000						30,000	30,931	39,520
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		11,343						11,343	12,000	10,293
Traffic Control and Safety	15								0	0	0
Snow Removal	16		4,907						4,907	5,594	5,815
Highway Engineering	17								0	0	0
Street Cleaning	18		500						500	200	0
Airport <i>(if not Enterprise)</i>	19								0	0	0
Garbage <i>(if not Enterprise)</i>	20	25,000							25,000	24,702	23,296
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	25,000	46,750				0		71,750	73,427	78,924
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
CULTURE & RECREATION											
Library Services	31	4,000							4,000	4,023	3,964
Museum, Band and Theater	32								0	0	0
Parks	33	27,000	5,000						32,000	28,550	27,719
Recreation	34								0	9,000	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	31,000	5,000				0		36,000	41,573	31,683

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2016

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 2016 (J)	RE-ESTIMATED 2015 (K)	ACTUAL 2014 (L)
COMMUNITY & ECONOMIC DEVELOPMENT												
Community Beautification	39									0	0	0
Economic Development	40				16,692					16,692	16,692	16,691
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	16,692			0		16,692	16,692	16,691
GENERAL GOVERNMENT												
Mayor, Council, & City Manager	46		6,365							6,365	6,365	4,500
Clerk, Treasurer, & Finance Adm.	47		27,716	4,200						31,916	30,223	34,076
Elections	48		625							625	0	594
Legal Services & City Attorney	49		5,000							5,000	5,000	3,108
City Hall & General Buildings	50		17,963	25,000						42,963	18,901	15,779
Tort Liability	51		10,286							10,286	8,976	10,084
Other General Government	52		400							400	400	0
TOTAL (lines 46 - 52)	53		68,355	29,200	0			0		97,555	69,865	68,141
DEBT SERVICE	54									0	0	0
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	0
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58		142,171	85,050	16,692	0	0	0		243,913	215,995	202,012
BUSINESS TYPE ACTIVITIES												
Proprietary: Enterprise & Budgeted ISF												
Water Utility	59								43,589	43,589	35,146	38,715
Sewer Utility	60								73,286	73,286	69,250	71,640
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								29,000	29,000	45,000	51,533
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								145,875	145,875	149,396	161,888
TOTAL ALL EXPENDITURES (lines 58+74)	74		142,171	85,050	16,692	0	0	0	145,875	389,788	365,391	363,900
Regular Transfers Out	75								137,500	137,500	275,000	0
Internal TIF Loan / Repayment Transfers Out	76				19,192					19,192	19,192	17,057
Total ALL Transfers Out	77		0	0	19,192	0	0	0	137,500	156,692	294,192	17,057
Total Expenditures & Fund Transfers Out (lines 75+76)	78		142,171	85,050	35,884	0	0	0	283,375	546,480	659,583	380,957
Ending Fund Balance June 30	79		98,715	450,054	-3,935	0	0	0	110,170	655,004	673,087	650,251

* 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 2016

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2016 (J)	RE-ESTIMATED 2015 (K)	ACTUAL 2014 (L)
REVENUES & OTHER FINANCING SOURCES											
	1	77,687	0		0	0			77,687	77,983	78,403
	2								0	0	0
	3	77,687	0		0	0			77,687	77,983	78,403
	4								0	0	0
	5			31,824					31,824	35,884	33,932
Other City Taxes:											
	6	2,166	0		0	0			2,166	2,182	265
	7								0	0	0
	8								0	0	0
	9								0	0	0
	10								0	0	0
	11								0	0	0
	12		50,057						50,057	50,057	52,006
	13	2,166	50,057		0	0			52,223	52,239	52,271
	14	1,080							1,080	1,105	1,080
	15	6,000							6,000	7,058	6,223
Intergovernmental:											
	16								0	0	100
	17		39,499						39,499	39,097	40,041
	18	0	0	0	0	0		0	0	2,040	0
	19								0	0	0
	20	0	39,499	0	0	0		0	39,499	41,137	40,141
Charges for Fees & Service:											
	21							43,665	43,665	40,000	44,904
	22							65,414	65,414	65,500	65,871
	23								0	0	0
	24								0	0	0
	25								0	0	0
	26								0	0	0
	27	25,000							25,000	22,321	24,902
	28								0	0	0
	29								0	0	0
	30								0	0	0
	31								0	0	0
	32								0	0	0
	33							29,313	29,313	45,000	56,228
	34	25,000	0		0	0	0	138,392	163,392	172,821	191,905
	35								0	0	0
	36								0	0	526
Other Financing Sources:											
	37							137,500	137,500	275,000	0
	38		19,192						19,192	19,192	17,057
	39	0	19,192	0	0	0	0	137,500	156,692	294,192	17,057
	40								0	0	0
	41								0	0	15,000
	42	0	19,192	0	0	0	0	137,500	156,692	294,192	32,057
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)											
	43	111,933	108,748	31,824	0	0	0	275,892	528,397	682,419	436,538
	44	128,953	426,356	125	0	0	0	117,653	673,087	650,251	594,670
	45	240,886	535,104	31,949	0	0	0	393,545	1,201,484	1,332,670	1,031,208

CITY OF
Worthington
ADOPTED BUDGET SUMMARY
YEAR ENDED JUNE 30, 2016

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2016 (J)	RE-ESTIMATED 2015 (K)	ACTUAL 2014 (L)
Revenues & Other Financing Sources											
Taxes Levied on Property	1	77,687	0		0	0			77,687	77,983	78,403
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	77,687	0		0	0			77,687	77,983	78,403
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			31,824					31,824	35,884	33,932
Other City Taxes	6	2,166	50,057		0	0			52,223	52,239	52,271
Licenses & Permits	7	1,080	0					0	1,080	1,105	1,080
Use of Money and Property	8	6,000	0	0	0	0	0	0	6,000	7,058	6,223
Intergovernmental	9	0	39,499	0	0	0		0	39,499	41,137	40,141
Charges for Fees & Service	10	25,000	0		0	0		138,392	163,392	172,821	191,905
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	0	0		0	0		0	0	0	526
Sub-Total Revenues	13	111,933	89,556	31,824	0	0		138,392	371,705	388,227	404,481
Other Financing Sources:											
Total Transfers In	14	0	19,192	0	0	0		137,500	156,692	294,192	17,057
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	15,000
Total Revenues and Other Sources	17	111,933	108,748	31,824	0	0		275,892	528,397	682,419	436,538
Expenditures & Other Financing Uses											
Public Safety	18	17,816	4,100	0					21,916	14,438	6,573
Public Works	19	25,000	46,750	0					71,750	73,427	78,924
Health and Social Services	20	0	0	0					0	0	0
Culture and Recreation	21	31,000	5,000	0					36,000	41,573	31,683
Community and Economic Development	22	0	0	16,692					16,692	16,692	16,691
General Government	23	68,355	29,200	0					97,555	69,865	68,141
Debt Service	24	0	0	0	0				0	0	0
Capital Projects	25	0	0	0		0			0	0	0
Total Government Activities Expenditures	26	142,171	85,050	16,692	0	0			243,913	215,995	202,012
Business Type Proprietary: Enterprise & ISF	27							145,875	145,875	149,396	161,888
Total Gov & Bus Type Expenditures	28	142,171	85,050	16,692	0	0		145,875	389,788	365,391	363,900
Total Transfers Out	29	0	0	19,192	0	0		137,500	156,692	294,192	17,057
Total ALL Expenditures/Fund Transfers Out	30	142,171	85,050	35,884	0	0		283,375	546,480	659,583	380,957
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-30,238	23,698	-4,060	0	0		-7,483	-18,083	22,836	55,581
Beginning Fund Balance July 1	33	128,953	426,356	125	0	0		117,653	673,087	650,251	594,670
Ending Fund Balance June 30	34	98,715	450,054	-3,935	0	0		110,170	655,004	673,087	650,251

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

City Name: Worthington

Fiscal Year
2016

Project Name (A)	Amount of Issue (B)	Date Certified to County Auditor (C)	Principal Due FY 2016 (D)	Interest Due FY 2016 +(E)	Bond Reg/Other Fees Due FY 2016 +(F)	Total Obligation Due FY 2016 =(G)	Paid from Funds OTHER THAN Current Year Property Taxes -(H)	Amount Paid by Current Year Debt Service Levy =(I)
(1) D/S BACKFILL REVENUE								0
(2) SRF 1998 (Sewer)	290,000		14,000	2,250	38	16,288	16,288	0
(3) TIF District #1 (bank)	150,000		15,508	1,183		16,691	16,691	0
(4) TIF District #1 (internal loan)	48,685		3,251	1,679		4,930	4,930	0
(5) TIF District #1 (internal loan)	97,434		6,507	3,360		9,867	9,867	0
(6) TIF District #1 (internal loan)	32,000		3,553	842		4,395	4,395	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			42,819	9,314	38	52,171	52,171	0

